

Western Australia

**System of Accounting, Receipt and
Disbursement of Moneys Regulations**

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System of Accounting, Receipt and Disbursement of Moneys Regulations

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Notes

Western Australia

STATE TRADING CONCERNS ACT 1916

System of Accounting, Receipt and Disbursement of Moneys Regulations

Treasury,

T. 2482/16.

22nd August 1917.

His Excellency the Governor, with the advice of the Executive Council, hereby directs that the following Regulations framed in pursuance of Section 28 of “*The State Trading Concerns Act 1916*,” shall come into operation on and from the 1st day of July 1917.

(Sgd.) JAMES GARDINER,
Treasurer.

1. System of accounting to be submitted to Treasurer

The system of accounting (including the necessary books) in each Trading Concern shall be submitted to the Treasurer, through the Under Treasurer and Controller General of Accounts, for approval, and no fundamental variation of a system or books of account shall be made without the written authority of the Under Treasurer.

[Regulation 1 amended by No. 8 of 1925 s.2.]

RECEIPT AND DISBURSEMENT OF MONEYS

Receipts

2. Responsibilities of Accountant

The Accountant will be responsible for the proper accounting and recording of moneys, preparation of returns, balance sheet, etc., and the appointment of collectors where necessary, but such appointments shall apply to Head Office only.

3. Moneys to be banked daily

Except as otherwise provided, all moneys received shall, where banking facilities exist, be banked daily, or when so required by the Treasurer, to credit of the Treasurer's General Account with the Commonwealth Bank. Where banking facilities do not exist, upon such conditions as the Treasurer may approve in writing.

[Regulation 3 amended by No. 8 of 1925 s.2.]

4. Duplicate bank receipt

When paying his collections into the Bank, the Accountant shall obtain a duplicate bank receipt (Form No. 1) therefor, which receipt shall be forwarded to the Treasury accompanied by a voucher as per Form 2, crediting the "Banking Account."

5. Commissions and disbursements payable to agents

Commission and/or disbursements payable to or by an agent may be deducted from his collections, provided approval has been obtained from the Treasurer and the nett amount only brought to account.

[Regulation 5 amended by No. 8 of 1925 s.2.]

6. Deposits on contracts

Deposits on contracts lodged with a Trading Concern shall be paid into a separate Trust Account in the Treasury Books, and may be invested as directed by the Treasurer.

[Regulation 6 amended by No. 8 of 1925 s.2.]

7. Printed receipts to be used

Manuscript receipts of acknowledgments for money shall in no case be issued, but printed forms of acknowledgment taken from books with duplicates and machine-numbered shall be used. A record of such books shall be kept by the Accountant, and a copy supplied to the Auditor General from time to time, as required by him. In cases where it becomes necessary to cancel a receipt, the cancelled form shall not be destroyed but left attached to the duplicates.

Disbursements

8. Procedure for payment of creditors

Payment to public creditors may be made by order drawn on the Minister through the Commonwealth Bank, or in such other manner as the Treasurer may approve; orders are to be collected daily by the Accountant of each Trading Concern, and an Imprest Form No. 3 forwarded to the Treasury, debiting the "Banking Account" with the amount of the orders retired.

[Regulation 8 amended by No. 8 of 1925 s.2.]

9. Orders and cheques to be countersigned

All orders on the Minister and all cheques drawn shall be signed and countersigned by officers duly appointed by the Minister.

10. Manner of payment

Payment may be made to a creditor in any of the following ways: —

- (a) To the claimant in person.
- (b) To the credit of the claimant at the bank.
- (c) At the claimant's usual place of business.
- (d) By post to the claimant's private or business address.

- (e) To the legally constituted representative of the claimant.
- (f) To any person as may be especially directed by the creditor in writing.
- (g) Payment of salaries and wages must be made to principals only, excepting under exceptional circumstances, when they may be paid to the order of the creditor; such order shall before acceptance be initialled by the principal officer available at the time.
- (h) To credit of an account in the Treasury books to be styled the “Crown Law Payments-in-Suspense” in the case of moneys payable on contract, the purchase of the resumption of land, the satisfaction of judgments and awards, the settlement of actions and costs therein, and all similar matters requiring settlement by the Law Officers of the Crown.
- (i) Upon such other conditions as the Treasurer may, in any individual case, sanction in writing.
- (j) Receipts may be accepted for the payment of moneys in the various forms as are customary between commercial houses or by the endorsement on the orders or cheques where such orders or cheques are made payable to the creditors’ order.

11. Advances to managers

The Banking Account at the Treasury may be drawn upon for advances to be made to managers and other officers for the purpose of conducting the operations of the Trading Concern, also for deposits on contracts. All advances of £50 or over excepting for the purpose of change, shall, where banking facilities exist, be paid to an official account with the Commonwealth Bank or one of its agencies.

12. Giving of change

If it is found imperative, at any time or place, to provide money for the purpose of change, the Minister shall direct that such

moneys may be drawn from the Banking Account and treated as an advance, but all such advances must be refunded or accounted for at the close of the financial year.

13. Cheques in anticipation of re-imbusement

Any officer holding an advance shall not draw cheques in anticipation of re-imbusement, nor shall he over-draw his bank account — such advances shall on the 30th June be accounted for either by a certificate from a banking institution, or by a certificate of some person authorised by the Minister.

14. Accounts for salaries and allowances

In preparing accounts for salaries and allowances, Forms 4 and 4a respectively shall be used, or other forms as may be approved by the Treasurer. One month's pay at an annual rate is to be calculated at one twelfth part of such annual rate; payment may be made twice-monthly, viz.: — mid-monthly and at the end of the month, the mid-monthly payment being of even pounds. Salary for a portion of the month is to be computed by multiplying the amount of the salary for the month by a number of days comprised in the period for which payment is to be made, and dividing by the number of days in the month.

[Regulation 14 amended by No. 8 of 1925 s.2.]

15. Accounts for contingencies

The rendition of accounts for "Contingencies" claims rendered by Public Creditors on their ordinary business forms, giving full particulars of services rendered, may be accepted, provided the following certificates are affixed thereon. (A rubber stamp may be used): —

CERTIFIED CORRECT

..... Goods or Service.
..... Calculations.
..... For Payment.

Where Government account forms are used, similar certificates shall be affixed, in lieu of those printed on the form.

16. Duplicate accounts

Duplicate accounts must not be passed for payment except when the original account has been lost or mislaid. If it is necessary to pay a duplicate account, the Accountant shall certify on the back thereof that the original has not been paid. Such account shall have the words "Duplicate, see endorsement" written across the face of it.

17. Petty expenditure

Petty Expenditure, such as Cab Hire, Railway Fares, etc., should, as far as possible, be included in one Account (Form 5) when not exceeding 5s. in any one payment, which may be paid without acquittance under the signature of the Manager or Accountant.

18. Interest on account balances

Interest on the daily balance of money provided out of the Consolidated Revenue Fund, and interest in respect of such portion of the General Loan Fund or other money used as Capital Expenditure in the Trading Concern shall be debited to the "Banking Account" in the books of the Treasury and credited to the Consolidated Revenue Fund half-yearly. A certificate of the amount to be so debited shall be issued by the Under Treasurer and Controller General of Accounts to the Minister of each Concern.

19. Contributions to sinking fund

Contributions to the Sinking Fund in respect of such portion of the General Loan Fund, or any money used as Capital Expenditure in the Trading Concern shall be paid half-yearly, on the 30th June and 31st December in each year.

20. Charges for use of property and services

Charges for use of property and services of officers not wholly employed upon the Trading Concern or for services rendered by any Government Department shall be paid annually on the 30th June in each year.

21. Records to be retained

Salaries and Wages Sheets and Public Creditors' Claims shall be retained in the office of the Accountant of each Trading Concern.

22. Insurance

Each Trading Concern shall make necessary provision for Marine, Fire, and Accident Fidelity Insurance, as may be applicable, in such manner as the Minister may approve.

GENERAL

23. Treatment of profit or loss

The profit or loss of each Trading Concern for each year, when ascertained, shall be treated in such manner as the Treasurer shall direct, but any estimated profit available in cash, during the course of the financial year, and not required in the Trading Concern, may be paid to credit of the Consolidated Revenue Fund, when directed by the Treasurer, but should unforeseen circumstances arise that any portion or all of such money so carried to Consolidated Revenue Fund be required by the Concern, the amount so required shall be re-transferred to the Banking Account.

[Regulation 23 amended by No. 8 of 1925 s.2.]

24. Depreciation of assets

The Treasurer shall determine the amount of the depreciation of the assets of any Trading Concern, such depreciation being a working expense shall be debited in the Profit and Loss

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Account, and where a cash profit is shown equivalent to the depreciation charge such amount shall be carried to a Depreciation Fund Account in the Treasury Books and invested to provide for the replacement of the assets of the Trading Concern.

[Regulation 24 amended by No. 8 of 1925 s.2.]

25. Collection agents

Notwithstanding anything in these regulations, the Minister may appoint any agent to collect moneys on behalf of a Trading Concern, give them directions thereon, and fix the remuneration to be paid.

26. Proceeds of sale of fixed capital assets

The proceeds of the sale of any Fixed Capital Assets of a Trading Concern shall be applied, in the books of the Trading Concern, in reduction of the capital, and in the books of the Treasury shall be credited to Government Property Sales Fund, and Interest and Sinking Fund contributions shall cease to be charged against the Trading Concern thereafter.

27. Working capital

The Working Capital shall be deemed to be the amount required to meet the expenditure over and above the receipts of any Trading Concern. The amount so required to make good the deficiency shall be provided from the appropriation out of the Consolidated Revenue Fund or General Loan Fund by the annual Estimates for Working Capital, but if sufficient funds have not been provided to meet requirements, the deficiency may be provided from the Appropriation "Advance to Treasurer."

28. Refund of unused working capital

In cases where the Working Capital of any Trading Concern has been obtained from the General Loan Fund and is not required,

the same may be refunded and credited to the Government Property Sales Fund, if drawn in any previous financial year, but if refunded during the currency of the financial year in which the amount was drawn from the Working Capital shall be credited to the Vote provided on the Consolidated Revenue Fund or General Loan Fund Estimates, as the case may be, and interest shall thereafter be charged on the reduced Working Capital.

[Regulation 28 amended by Gazette 30 June 1922 p.1198.]

29. Revenue receipts and working expenses

- (a) The Revenue Receipts of any Trading Concern for any financial year may be used for the Working Expenses of the said financial year, but shall not be used for Capital Expenditure.
- (b) The Minister controlling the Trading Concern shall, when he ascertains that the Receipts for any financial year are insufficient to meet the Working Expenses for that year, apply on Form 7, through the Under Treasurer to the Treasurer, for a temporary Overdraft on the Banking Account of the Trading Concern in the Treasury.
- (c) The Treasurer, if he approves of such Overdraft, shall state the rate of Interest to be charged to the Trading Concern, such Interest to be calculated on the daily debit Balance appearing in the Banking Account of such Trading Concern in the Treasury Books.
- (d) The Minister controlling each Trading Concern shall, when necessary, make application on Form 6 through the Under Treasurer, for the amount required to meet the Capital Expenses of each Trading Concern.

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STATE TRADING CONCERNS

Application for Overdraft

To the Under Treasurer.

I hereby make application to the Treasurer for approval to temporarily
overdraw the Banking Account at the Treasury of the State
Trading Concern.

Particulars relating to the proposed overdraft are given hereunder: —

Amount of Overdraft required £

Period for which required

Reasons for Overdraft and nature of Expenditure to be
incurred.

.....

Minister.

The Hon. the Treasurer. _____

I recommend the Overdraft for your approval.

.....

Under Treasurer.

Date

I hereby approve of the Overdraft applied for, Interest at per cent. per
annum to be charged thereon.

.....

Treasurer.

Date

*[Regulation 29 inserted in Gazette 13 February 1920 p.11;
amended in Gazette 23 April 1920 p.729; amended by No. 8 of
1925 s.2.]*

Welfare Committees

30. Welfare committees

- (1) At any time and from time to time with the approval of the
Minister controlling a State trading concern, the employees of
such State trading concern may appoint a Welfare Committee.

- (2) The Welfare Committee shall consist of employees elected by the employees and shall consist of such number of members as the Minister may approve: Provided that each department of the State trading concern shall be entitled to elect at least one employee in such department to be a member of the Committee.
- (3) The members of the Committee shall hold office for one year from the date of their election, but shall be eligible for re-election.
- (4) If by reason of death, termination of employment, resignation or other cause, a member of the Committee vacates his seat thereon, another employee in the department of the State trading concern in which the employee ceasing to be a member of the Committee is or was employed shall be elected as a member of the Committee in his place but shall hold office only for the unexpired portion of the term of the member whose place he takes as aforesaid.

*[Regulation 30 inserted by Gazette 3 December 1943
pp.1126-7.]*

31. Election of members

The election of members of a Welfare Committee appointed under the authority of regulation 30 hereof shall be held and conducted under and in accordance with rules to be made by such Welfare Committee: Provided that —

- (i) Any such rules shall not have any force or effect until approved by the Minister controlling the State trading concern in which the Committee is appointed; and
- (ii) In relation to the first Welfare Committee appointed in any State trading concern for the first time after this regulation comes into force, the election of the members of such Committee shall be held and conducted under and in accordance with rules to be made by the Minister controlling the State trading concern in which the

said Committee is appointed on the recommendation of a Committee of employees to be nominated by the Minister for the purpose of considering and advising the Minister in relation to such rules.

[Regulation 31 inserted by Gazette 3 December 1943 pp.1126-7.]

32. Purposes of welfare committee

- (1) The purposes for which a Welfare Committee may be appointed shall be to establish, maintain, conduct and carry on, in and upon or about the premises of the State trading concern a canteen, cafeteria or refreshment room and such other amenities as may in any way benefit or be of advantage to such employees in the course of their employment in the State trading concern.
- (2) The Welfare Committee may, for the purposes aforesaid, do such acts, matters and things as are in its opinion necessary or convenient or expedient and which are not unlawful and will not involve the State trading concern in any expenditure of money which the Minister controlling such State trading concern is not willing that it should bear or assume, and in particular without in any way affecting or limiting the generality of this paragraph the Welfare Committee may do all or any of the following things: —
 - (a) Enter into any agreements with the Minister controlling the State trading concern in relation to the exercise by the Welfare Committee of any of its powers under these regulations.
 - (b) Employ and engage servants and agents for carrying on any canteen, cafeteria, refreshment room or other amenity established by the Committee.
 - (c) Receive and expend money for and in connection with any of its undertakings as such Committee.

- (d) Acquire and occupy, whether as owner, lessee or tenant, any building or premises or place which it requires for or in connection with any of its undertakings aforesaid.
- (e) Purchase, hire, rent or otherwise acquire any goods, chattels, articles, effects, or things, and sell or otherwise dispose of any such goods, chattels, articles, effects, or things.
- (f) Subject to the approval of the Minister make any rules for or in connection with its own proceedings, and for and in connection with the establishment, maintenance or carrying on of any of its undertakings aforesaid.
- (g) Where any moneys are for the time being held by the Committee and are not immediately required for the purposes of the Committee, invest such moneys in any investment authorised by law for the investment of trust moneys.

*[Regulation 32 inserted by Gazette 3 December 1943
pp.1126-7.]*

33. Agreements and rules of welfare committee

- (1) Every agreement entered into and all rules made by a Welfare Committee under the authority of these regulations shall be binding upon and against each one and all of the members of the Committee, and all the employees of the State trading concern in which the Committee is appointed and upon all other persons to whom the provisions of such agreement or of such rules relate or are applicable.
- (2) Every agreement entered into by a Welfare Committee may be entered into in the name of the Welfare Committee, but shall be executed by each and every one of the individual members thereof, and shall be binding upon and may be enforced against the Welfare Committee, notwithstanding that some of the individual members who executed the agreement have ceased to be members of the Welfare Committee and persons who did not

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execute the agreement have subsequently become and are members of the Welfare Committee.

[Regulation 33 inserted by Gazette 3 December 1943 pp.1126-7.]

34. Liabilities of welfare committee

Notwithstanding anything to the contrary contained elsewhere in these regulations —

- (a) The Minister controlling a State trading concern and such State trading concern shall not in any way be responsible for and incur any liability in respect of any liability assumed or loss or damage suffered by a Welfare Committee or in respect of any loss, damage or injury sustained by any servant or agent employed or engaged by a Welfare Committee for or in connection with any of its undertakings under the authority of these regulations, save and except insofar as the Minister may accept any such responsibility or liability by an agreement entered into by him with the Welfare Committee; and
- (b) Subject to any agreement aforesaid, the Welfare Committee, and each and every member for the time being and from time to time thereof shall indemnify and keep indemnified the Minister controlling the State trading concern and the State trading concern from and against all claims, actions, suits and demands by any person whomsoever arising out of any act, matter or thing done or purported to have been done by the Welfare Committee under the authority of these regulations.

[Regulation 34 inserted by Gazette 3 December 1943 pp.1126-7.]

[Form No. 1.]

Received into the Bank of
 at the sum of
 pounds shillings and pence,
 to the credit of "The Treasurer's Account," Perth, and to be accounted for to His Majesty.

Dated this day of , 191 .

£ : :

Paid in by

Department

Receiving Teller.

(Bank Stamp)

Treasury Form 2.

TREASURY NO.

Credit

£	s.	d.

Place

Sterling

Date, 191 .

REQUIRED to be received into the Treasury

The sum of pounds
 shillings pence, being

.....
Public Accountant

THE TREASURER,

..... Department.

SPECIFICATION

	£	s.	d.
Gold			
Silver			

Forms

Copper			
Bank Notes			
Bank Receipts			
Money Orders and Postal Notes			
Stamps (to be remitted only when unavoidable) .			
Bank Cheques or Debit Vouchers			
.....			
.....			
.....			
Total ... £			

IMPREST TO BE USED FOR TRADING CONCERNS DEBITS TO TRADING CONCERNS BANKING ACCOUNT

Form No. 3

WESTERN AUSTRALIA

TREASURY
NO.

Departmental
Registration
No.

TREASURY IMPREST

....., 191 .

Trading Concern	Particulars	Amount		
		£	s.	d.
	Amount required to meet orders drawn on the Minister, and retired this day.			

A separate Imprest must be prepared for each Trading Concern.

I certify that the above particulars are correct, and I direct that the amount be paid to the Manager, Commonwealth Bank of Australia, Perth.

.....
Accountant or Paying Officer.

System of Accounting, Receipt and Disbursement of Moneys Regulations

Forms

RECEIVED on the, 191, from the Paying Officer,
 Treasury Department, the sum of pounds
 shillings and pence in payment of orders retired this day.
 Bank Stamp

.
 Signature
 Teller or other Paying Officer

Form No. 4 SALARIES for the month of, 191 DEPARTMENT

Estimate No.	Name of Officer	Position	Period covered by this Claim	Rate per annum			Amount now payable			We, the undersigned, acknowledge to have received from the Treasurer the sums opposite our respective names	
				Y.W.D.	£	£	£	£	£		
Total							£				

TREASURY NO.

I certify that the above is correct within the meaning of Section 33 of "The Audit Act 1904."
 Date, 191, Certifying Officer

Form 4a SALARIES Division No. Departmental
 Department Month of, 191 Subdivision No. Registration No.

No.		Officer's Name	Office	Rate — Yearly, Weekly, or Daily			Period		Amount Payable		I, the undersigned, acknowledge to have received from the Treasurer the sums opposite my name respectively, as Mid-monthly and end Month of Pay	Date of Payment
Estimate	P.S. List			Y.W.D.	Salary £	District Allowance £	From	To	Mid m'thly	End of Month		
Total												

TREASURY NO.

System of Accounting, Receipt and Disbursement of Moneys Regulations

Forms

I certify that this Account, so far as it relates to Mid-monthly Pay, is correct within the meaning of Section 33 of "The Audit Act 1904."
 Certifying Officer. Date

I certify that this Account is correct within the meaning of Section 33 of "The Audit Act 1904."
 Certifying Officer. Date

Form No. 5

WESTERN AUSTRALIA
 PETTY CASH
 (TO SUPPORT FORM NO. 10)

Department

Date	Signature of Payee	Service	Amount		
			£	s.	d.
		Total	£		

.....
 Head of Department

APPLICATION FOR FUNDS

Trading Concern No. 6.

Treasury No.
 Trading Concern.
 191 .

Treasury Certificate

The Under Treasurer and Controller General of Accounts.

I hereby apply for the sum of _____ pounds, to be placed to the credit of the Banking Account of the _____ Trading Concern with the Treasury from the moneys appropriated by Parliament for the purposes of the above Trading Concern.

.....
 Minister

The Hon. the Treasurer.

Recommended for your approval.

.....
 Under Treasurer and Controller General of Accounts.

....., 191 .

The Under Treasurer and Controller General of Accounts.

I hereby authorise the sum of _____ pounds being debited to the vote provided by Parliament on the Estimates of the Fund, and direct that the amount be placed to the credit of the Banking Account of the Trading Concern in the Treasury Books, in accordance with Section 7 of "The *State Trading Concerns Act 1916*."

.....

Treasurer.

....., 191 .

I hereby certify that the above sum has been placed to the credit of the _____ Trading Concern's Banking Account in the Treasury Books this day.

.....

Under Treasurer and Controller General of Accounts
or other Officer.

Treasury 191 .

[Schedule amended by No. 8 of 1925 s.2.]

Notes

- ¹ This is a compilation of the *System of Accounting, Receipt and Disbursement of Moneys Regulations* and includes the amendments referred to in the following Table.

Compilation table

Citation	Gazettal	Commencement
<i>System of Accounting, Receipt and Disbursement of Moneys Regulations</i>	31 Aug 1917 pp.1376-8	1 Jul 1917
	13 Feb 1920 p.303	13 Feb 1920
	23 Apr 1920 p.729	23 Apr 1920
	30 Jun 1922 p.1198	30 Jun 1922
<i>Ministers' Titles Act 1925 s. 2</i> assented to	24 Sep 1925	24 Sep 1925
	3 Dec 1943 pp.1126-7	3 Dec 1943