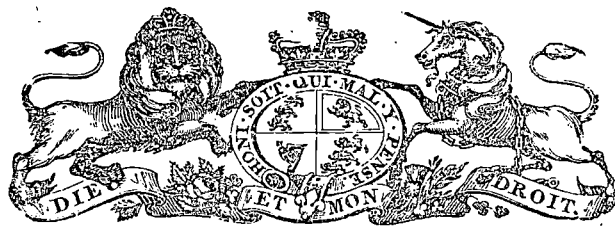


(No. 30.)



1859.

T A S M A N I A.

GENERAL REGULATIONS FRAMED IN ACCORDANCE WITH
THE 5TH SECTION OF THE AUDIT ACT.

Laid upon the Table by Mr. Henty, and ordered by the Council to be printed,
16 September, 1859.



GOVERNMENT NOTICE.

No. 32.

Colonial Secretary's Office, 10th February, 1859.

THE Governor in Council has been pleased to direct that the following Regulations, which have been framed in accordance with the 5th Section of "The Audit Act," should be promulgated for general information; and hereby notifies that the same are to be observed by the different Departments from and after this date.

By His Excellency's Command,
WILLIAM HENTY.

GENERAL REGULATIONS.

I. THE year of Account is, in all cases, from 1st January to 31st December.

II. The printed Estimates of Revenue and Expenditure, as passed by Parliament in each year, are to form the basis of the system of Account.

III. The heads of Revenue and of Service are to be the same in the Accounts as in the Estimates: every item must, therefore, be carefully classed under its appropriate head.

REVENUE.

IV. All Revenue collected is to be paid either into the Colonial Treasury at Hobart Town, or into one of the Banks at Hobart Town or Launceston, to the credit of the Public Account of the Colony, in such manner and at such periods as the Colonial Treasurer may from time to time direct.

V. The full amount of all Revenue collected is to be accounted for without deduction. Charges for commission on the sale of property (not Public Lands), and the share of penalties paid to Seizing Officers and Informers, are to be considered as the only exceptions to this rule. In these cases the nett amount is to be paid into the Treasury, and the detailed Account to be rendered to the Auditor must give full particulars of the deductions which have been made.

VI. In every case moneys paid into the Treasury are to be accompanied by a statement, signed by the Collector, giving full particulars of the amount paid in; and, when the money is paid into a Bank, the receipt of the Cashier must be transmitted to the Treasurer with the Account of Particulars. In the event of no collections being made a "Nil" Return must be forwarded.

VII. On the 10th day of each month the Treasurer will report to His Excellency the Governor the names of such Collectors as have failed to pay over their collections up to the 31st day of the preceding month; and all payments to such Officers, whether for Salaries or Allowances, will be suspended until the amount collected shall have been paid over.

VIII. In the event of the sale, whether by auction or by tender, of property belonging to Government, the payment of the proceeds into the Treasury must be accompanied by the Account Sales, Tenders, or other documents relating to the transaction.

IX. In case of the collection of any sums of an unusual or special nature, the person receiving such sums must obtain, and hand over to the Treasurer, the most satisfactory documents in his power in order to show that the correct amount has been collected.

X. All Officers and others who collect moneys on account of the Public Revenue are to transmit to the Auditor monthly, before the 10th of each month, attested Returns or Statements in the prescribed forms, showing in the fullest detail the several amounts collected under each head of Revenue within the preceding month, as well as any deductions made according to Rule V., and all other particulars that can be furnished. When an Officer accustomed to collect Revenue does not receive any money during a month, he must, nevertheless, furnish the usual form of Statement, with the word "*Nil*" written across it, and bearing his declaration to that effect.

XI. On the 20th of each month, or immediately thereafter, the Auditor will report to the Colonial Secretary for the Governor's information the names of such Collectors as have failed to render such attested Returns for the previous month; and all payments to such Officers, whether for Salaries or Allowances, will be suspended until their attested Returns have been furnished.

XII. Approved forms of Accounts and attested Returns are at all times to be strictly adhered to.

XIII. Any additional information which the Treasurer or Auditor may require is, upon application, to be furnished by the respective Collectors forthwith.

XIV. In the event of a repetition of delay or inaccuracy in the rendering of Accounts or attested Returns, or of neglect or refusal to furnish such information as the Treasurer or Auditor may require, the person in fault will render himself liable to removal from the Public Service.

XV. In addition to the Abstracts and attested Returns transmitted by the Department of Customs, the Collectors will be required, at the termination of each quarter, to submit their Books to the Auditor for examination; and they will also forward to him daily the duplicates of all entries passed during the preceding day.

XVI. Due security is, when required, to be given by every person entrusted with the collection of public money.

XVII. Public Officers receiving and paying moneys which do not form part of the Public Revenue must keep correct Books of Accounts, in such form as the Treasurer may from time to time prescribe; and they will be expected to furnish such Accounts and Vouchers as the Treasurer or Auditor may require.

EXPENDITURE.

XVIII. No expense, although duly provided for in the Estimates, is to be incurred by any Head of Department without the Governor's authority, either general or special; and the production of that authority, or a reference thereto, with the Account of Expenditure, will in all cases be considered essential to enable the Treasurer to liquidate an Account.

XIX. No expenditure in excess of the amounts voted by Parliament, nor any expense not provided for in the Estimates, is to be incurred without the special authority of His Excellency the Governor, which must be obtained through the Responsible Minister having control of the Department for the service of which the Estimates may be deficient. But, as no such Expenditure will be sanctioned except in cases of absolute necessity, it will be requisite in making any application of the kind that all the circumstances connected with the proposed outlay be fully explained, and the necessity of the case satisfactorily shown.

XX. With respect to fixed Expenditure, such as Salaries and Allowances, a general authority will be conveyed at the beginning of the year to each Head of Department for the periodical payment of these charges, subject of course to any changes that circumstances may afterwards render necessary; but a distinct authority must also be obtained for every new appointment, although the number of Officers may not be increased.

XXI. With regard to all Contingent Expenditure not included in the general authority, each Head of Department must apply for a separate authority whenever he may require to incur expense under any item of Estimate applicable to the service of his Department; and such application must be accompanied by a statement of the amount already expended, and of the balance available for the remainder of the year.

XXII. In case any Public Officer is under the necessity of incurring an expense for any service not directly connected with his own Department, and not provided for in his own Estimate, he must previously, if there be time—but if not, immediately afterwards—report the circumstance to the Minister with whom he corresponds, and obtain through him the Governor's authority for the expense, which he will attach to the Account when he forwards it to the Treasury for payment.

XXIII. Copies of all authorities issued for Contingent Expenses must be furnished to the Treasurer and the Auditor by the Ministers through whom they may have been respectively granted.

XXIV. Accepted Tenders published in the *Gazette* are to be considered as authorised Contracts for the passing of Accounts; and the Government Printer is therefore to submit proofs, when required, to the Head of Department by whom the Tenders are invited, in order that the press may be corrected; and he is also to forward weekly to the Auditor slips of every Contract so gazetted.

XXV. On the 1st day of each month, or quarter, or as soon thereafter as may be practicable, Heads of Departments are to prepare and submit to the Treasurer Abstracts of the Salaries and Allowances of their Departments due for the previous month or quarter, as the case may be; and, on or after the 6th of the month, the Treasurer will pay the total amount of every such Abstract to the Head of the Department, taking his receipt for the same, and returning to him the Abstract in order that the acquittances of the several claimants whose names are borne thereon may be obtained.

XXVI. Heads of Departments will be held responsible for the due appropriation of the moneys so issued to them; and they will be required, on or before the 20th of the month, to forward the said Abstracts to the Auditor, bearing the signatures of the persons to whom the payments were made, and duly completed in all respects. And the Treasurer will make no further payment of Salaries or Allowances to any Department until its previous Vouchers shall have been so rendered to the Auditor in a satisfactory state.

XXVII. In every case it is to be understood that the receipt upon an Abstract or Account is not to be signed until the time of actual payment.

XXVIII. For the purpose of paying daily or weekly wages, witnesses' expenses, cost of rations for Prisoners in Watch-houses, fuel, light, water for Police Service in the Country Districts, trifling repairs to buildings, stores of small value, or other minor expenses, advances will be made to the Heads of Departments and other superior Officers at the commencement of the year, or at such other time as the necessity may arise.

XXIX. Two modes of advance will be adopted:—

1st. Where the expenditure is recurring throughout the year, as wages for instance, an advance, computed upon a month's or six weeks' expenditure, will be issued to the Head of the Department. At the commencement of the second month the Vouchers for the exact outlay of the preceding month must be forwarded to the Treasury, where repayment will be made to him of the amount expended; and so on throughout the year until the 31st December, when, or not later than the 10th January following, the original amount advanced must be returned into the Treasury, or adjusted by presentation of the Accounts and Vouchers for December, and payment to the Treasurer of the balance in hand.

2nd. Where the advance is required for a temporary object only, the Officer demanding it must state the period within which it is intended to account for the appropriation of the same; and he must take care not to exceed that time in producing to the Treasurer complete and satisfactory Vouchers of the Expenditure, paying in at the same time any balance that may remain in his hands.

XXX. Every Officer will further be required to procure from the Treasurer a receipt for the repayment of the advance, or a certificate that it has been adjusted,—a copy of which he will forward without loss of time to the Auditor.

PREPARATION OF ACCOUNTS.

XXXI. All Accounts of Expenditure are to be transmitted to the Treasury through the Head of the Department by which the expense was incurred; and they are, as a general rule, to be certified by him, or in his absence by an Officer of the Department duly authorised to sign on his behalf.

XXXII. No Account is to include services forming a charge upon separate years, nor upon more than one Department, except by express arrangement with the Treasurer.

XXXIII. All Bills of Particulars must be made out on the prescribed forms, and must clearly set forth, in the case of services performed, the exact dates or periods and nature of the service,—the rates of remuneration,—and the name of the place; and in the case of articles purchased, the exact dates or periods,—the places of delivery,—the quantities and the prices of the several articles. They must also be invariably signed under the total amount by the Claimant as a guarantee of the correctness of his claim. On payment of the money the receipt may be signed either by the Claimant or by his authorised Agent.

XXXIV. When any payment is made to a person unable to sign his name, his mark is to be vouched by a witness as having been made in his presence; and, as a general rule, all receipts for Contingent Expenditure are to be vouched by a respectable witness, in whose presence the payment has been made.

XXXV. In stating periods, the first and last day specified are both to be considered as inclusive.

XXXVI. Should an Account once certified by the Head of a Department be represented as having been lost or mislaid, no duplicate is to be signed until the Head of Department shall have satisfied himself that the Account has not been paid, and that it has been really lost. He may then sign another Account, which is to be marked in *red ink* "Duplicate" across the face thereof; but he is in such case to make a special report to the Treasurer on the subject.

XXXVII. Heads of Departments are enjoined to take care that no contingent claims against their Departments incurred prior to the 1st day of any month are allowed to be outstanding after the termination of that month, except in the case of such current contracts as may be payable quarterly. Neglect of this Regulation may entail great inconvenience upon persons having dealings with the Government, and interfere with a due knowledge of the state of the Finances on the part of the Officers responsible for their regulation.

XXXVIII. All Accounts whatsoever, before transmission to the Treasury, must be properly certified and supported by the requisite authorities. Should accounts when forwarded for payment be obviously incomplete, or vitiated in any essential particular, by erasure, interlineation, or otherwise, they will be returned to be completed or made out anew, as the case may require.

XXXIX. Accounts forwarded to the Colonial Treasury, duly certified and completed in accordance with the Regulations, will be forthwith paid to the Claimant or his authorised Agent. Should it afterwards appear, when the Accounts are submitted for audit, that any material error has been committed,—that the authority is insufficient,—or that the Voucher is essentially imperfect, the Auditor will surcharge the Treasurer with the amount; and should the defect not be at once remedied on the Treasurer's application, all payments, whether of Salaries or Allowances, to the Head of Department who certified the Account will be suspended until the amount has been recovered.

XL. In order that this liability may be clearly defined, it is determined that the Head of each Department shall be held responsible for the correctness of all Abstracts and Accounts for the Salaries, Allowances, and Contingent Expenditure of his Department, and generally for all Accounts incurred by him, whether strictly for his own Department or not; but that the Director of Public Works and the Accountant of Stores shall, respectively, be considered responsible for all Accounts incurred by them in the name of any other Department.

XLI. Each Public Officer is enjoined to afford every facility to persons having claims against his Department in the preparation of their Accounts; and he is to use his utmost endeavours to secure the prompt settlement of all such claims by calling in the Accounts when the parties neglect to present them, and by transmitting them in a complete state to the Treasurer with the least possible delay, notifying at the same time to the Claimant that he has done so: and, in any case where it may be difficult or inconsistent for the Claimant, having no Agent in Hobart Town, to obtain the money himself, Public Officers are required to procure the amount from the Treasurer and pay it to the person to whom it is due.

XLII. The object of the system of Treasury payment is to render each transaction final and complete in itself, and to enable it to be brought at once to account. This end must therefore be kept in view by every person whose duty it is to collect or disburse the Public Moneys: and as, under this system, Accounts will be paid at the Treasury *before* being audited, it will be indispensable that all Public Officers shall make themselves thoroughly acquainted with these Rules, and adhere strictly to them.

XLIII. All Heads of Departments and persons entrusted with Public Money, whether it be on account of the Revenue, or for payment of Salaries, Allowances, or Contingent Expenditure, are required to keep a Cash Book, in which they will enter on one side the sums received, and on the other the amounts paid,—a balance being struck weekly or monthly.

XLIV. They are further required to keep a Register of all Accounts passing through their Offices, so as to show in what manner each Account has been disposed of, and for reference at any future time.

XLV. In some Departments it will be necessary to keep other books, such as books containing the details of Fines and Fees received, and for other objects specially applicable to particular duties; but upon this point Heads of Departments are expected to exercise their own discretion, taking especial care that the Accounts are kept in the most clear and satisfactory manner.

XLVI. The Auditor will, at all times, have access to the Books and Accounts of every Department.

XLVII. Should it appear to be necessary or desirable, he will be authorised to visit any of the Offices in which Accounts of Revenue or Expenditure are kept: On such occasions he will carefully examine the Books to see that they have been regularly and accurately kept; and, should any instance of serious irregularity or extreme negligence come under his notice, he will be required to make an immediate report of the circumstance for the information of the Governor.

XLVIII. The Auditor may, at his discretion, depute the duty of inspection to an Officer of his Department.



*INSTRUCTIONS for the Guidance of the Treasurer and Auditor in
keeping and rendering the Accounts of Receipt and Expenditure.*

1. ANNUAL Estimates of the Revenue and Expenditure of the Colony are to be laid before the Legislature in sufficient time to enable the Votes to be taken before the commencement of the year to which the Estimates relate. The duty of compiling the Estimates will devolve upon the Treasurer, the requisite data being furnished by the several Heads of Departments.
2. The Estimates are to form the basis of the system of Account.
3. The year of Account is, in all cases, to be from the 1st January to the 31st December.
4. The Heads of Revenue and of Expenditure are to be the same in the Accounts as in the Estimates: every item must, therefore, be classed under its appropriate head.
5. The Accounts are to be kept by double entry, the set of Books consisting of—

Cash Book,	Journal,
Daily Abstract Book,	Ledger.
6. In the Cash Book, which will be kept by the Treasurer, is to be entered every Receipt and Payment of whatever description, in the chronological order in which it may occur. This Book is to be checked daily; and to be closed and balanced at the end of every month.
7. The Daily Abstract Book, Journal, and Ledger are also kept by the Treasurer. The entries in the Daily Abstract Book are to be made from the Vouchers of Revenue and Expenditure, either weekly or daily, as may be found most convenient; but the Book is to be journalised monthly.
8. The Ledger is to be posted from the Journal, and a trial balance is to be struck on the last day of each month.
9. Before the commencement of the year the Colonial Secretary will cause to be prepared in his Office a complete Schedule, in duplicate, of all the Establishments of Government as borne upon the Estimates for that year, and will submit the same to the Governor for his approval in writing; which having been obtained, the Schedules must be transmitted, one to the Colonial Treasurer as his authority for paying, and the other to the Auditor for his guidance in auditing, the Salaries, Allowances, and minor Contingencies of the several Departments throughout the year.
10. As regards Expenditure included in the Estimate but not embraced in the general Authority, special Authorities will be issued as occasion may require by the Responsible Minister in charge of the Department applying for the same. A copy or counterpart of every such Authority must be furnished to the Treasurer, by whom, after record in his Office, it shall be transmitted to the Auditor for his information and guidance.
11. The Treasurer will be required to render to the Auditor Monthly Accounts Current of his Receipts and Disbursements; and he will, at the same time, furnish a detailed copy of his Inland Revenue Accounts, which it will be the Auditor's duty to compare with the Monthly attested Returns received from the several Collectors of Revenue.
12. During the month of January in each year, the Treasurer is to transmit to the Auditor an Abstract of his Receipts and Expenditure in the previous year, corresponding with the closing entries of the Journal and Ledger. Upon receipt of this document, the Auditor is to examine the Treasurer's Journal and Ledger with the Cash Sheets deposited in the Audit Office; and when the whole shall have been found to be correct, the Abstract is to be countersigned by the Auditor, and submitted for the information of His Excellency the Governor through the Colonial Secretary, who will afterwards return it to the Auditor.
13. With a view to maintaining an efficient Audit upon payments made for Salaries and Personal Allowances, a Register Book is to be kept by the Auditor, in which are to be entered the names of the persons receiving Salary or Allowance, the period for which pay is drawn, the

rate, the amount of each instalment, and, in the case of a new appointment, a reference to the authority under which it was made, This Book must exhibit the names of all persons receiving pay under the Fixed Establishment, with the exception of Petty Constables, Javelin Men, and others subject to be changed at the discretion of the Head of Department, whose names need not be entered, as the number authorised for each Establishment or Station will form a sufficient check.

14. A Daily Abstract Book both of Revenue and Expenditure is also to be kept by the Auditor in the form prescribed for use in the Treasury ; and before making the closing entries for each month, the Auditor's Daily Abstract Book is to be checked, compared, and reconciled with the Treasurer's Book.

15. The Auditor is likewise to keep a Register of the " Attested Returns of Revenue," in such simple and convenient form as may be adapted to show at any time what Officers in receipt of Revenue are defaulters in respect either to the transmission of their Returns or their payment, into the Treasury.

16. The Treasurer's Annual Account is to be prepared with columns for the year, and for the previous year, so as to show the actual transactions during the year, but distinguishing Arrears from Current Expenditure.

17. Moneys which the Treasurer cannot immediately bring to account as Revenue, or take credit for as Expenditure, by reason of informality in the Vouchers, or any other cause, are to be posted to a " Suspense Account" until they can be credited or debited to the proper head of Revenue or Expenditure as the case may be.

18. In the case of Stationery or small Stores purchased by the Accountant of Stores for issue in detail to Departments, the bills when paid are to be provisionally posted to an Account of " Purchases for General Issue ;" and the Departments are to be afterwards debited from the periodical adjustment Accounts of the Accountant of Stores. The Treasurer will therefore take care that such Returns are regularly furnished at the appointed periods.

19. The Accountant of Stores will continue to make all other purchases, except under extraordinary circumstances, in the name of the Department requiring the supplies, in order that the Accounts may be self-adjusting.

20. On the 31st December all Votes under which no Expenditure has been authorised are to be considered as having lapsed ; the Accounts are to be written off, and the Books finally closed.

21. In order to provide for Expenditure authorised before the 31st December, a sum equal to such authorised Expenditure is to be brought over from the Vote for that year as a credit to the new year, in order that the Expenditure of each year may be kept distinct. Any credits thus transferred from one year to another, and not expended, are to lapse on the 31st December following.

22. The Auditor, as often as he may deem it necessary, is to compare the Bank balances with those shown in the Treasurer's Books, and to count the money in the Chest, and check over any securities that may be held by the Treasurer ; and, after allowing for outstanding cheques, he is to verify the Bank balances and the cash in the Treasury if found to be correct.

23. The Treasurer and the Auditor are to consider these Instructions, together with the Audit Act, and the Regulations for the time being respecting Public Accounts, as the rule of their conduct ; and any questions arising out of them which cannot be agreed upon between these Officers are to be submitted, by either, for the decision of His Excellency the Governor.

24. These Instructions are to take effect from this date.