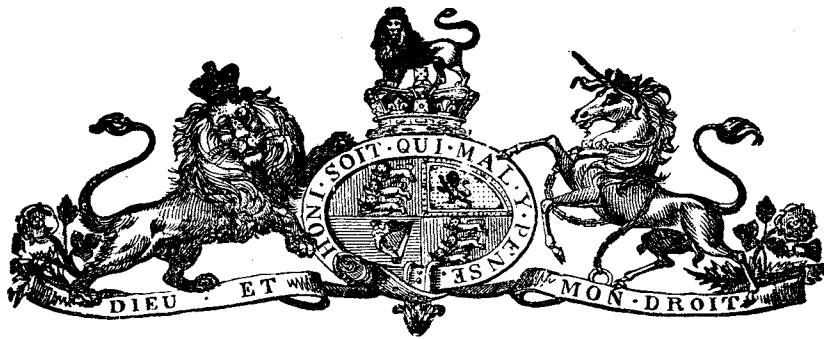


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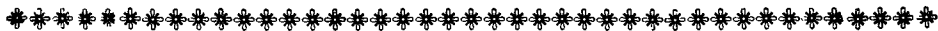


1888.

ANNO QUINQUAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 43.



AN ACT to consolidate and amend the Law relating to the Audit of the Public Accounts. [24 October, 1888.]

BE it enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

- 1 This Act may be cited as “The Audit Act, 1888.” Short Title.
- 2 The Acts of the Parliament of *Tasmania* set forth in Schedule (1.) are hereby repealed : Provided that such repeal shall not affect anything duly done under any of the said Acts before the passing of this Act; and, excepting so far as there is anything in this Act inconsistent therewith, this Act shall apply to all matters and things done under any Act hereby repealed, and of any force or effect at the time of the passing of this Act by virtue of any such repealed Act, as if made or done hereunder. Repeal of existing Acts.
- 3 In this Act the following words shall have the respective meanings hereby assigned to them unless inconsistent or repugnant to the context:— Interpretation.
 - “Treasurer” means the Treasurer of the Colony for the time being : “Treasurer.”
 - “Auditor” means the Auditor-General of the Colony for the time being. “Auditor.”

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Auditor-General
removable by
Parliament.

Governor in
Council may sus-
pend Auditor
when Parliament
not sitting, and
state cause of sus-
pension to Par-
liament at its
meeting.

Auditor to be
restored on Ad-
dress of both
Houses.

Auditor cannot
be Member of
Executive Council
or Parliament.

Appointment of
Deputy Auditor.

Salary of Auditor.

Regulations and
Instructions.

Manner in which
Public Moneys
to be issued under
the Governor's
warrant.

4 The Auditor-General for the time being shall hold his Office during good behaviour, and shall not be removed therefrom unless upon the Address of both Houses of the Parliament of *Tasmania*.

5 At any time when Parliament is not sitting it shall be lawful for the Governor, with the advice of the Executive Council, to suspend the Auditor from his office for inability or misbehaviour, and to appoint some fit person to perform the duties of such Auditor during his suspension; and in any such case the Governor shall, within Seven days after the commencement of the next Session of Parliament, cause a full statement of the cause of such suspension to be laid before both Houses of Parliament; and if an Address at any time during that Session is presented to the Governor by both Houses of Parliament, praying for the restoration of such Auditor to his office, such Auditor shall be restored accordingly; but if no such Address is so presented, it shall be lawful for the Governor, with the advice aforesaid, to confirm such suspension, and to declare the office of such Auditor to be, and the same shall thereupon become and be, vacant.

6 The Auditor, during the continuance of his Office, shall not be capable of being a Member of the Executive Council, or of either House of Parliament.

7 In the case of the illness, suspension, or absence of the Auditor, it shall be lawful for the Governor, with the advice aforesaid, to appoint some other person to act as the Deputy of such Auditor during such illness, suspension, or absence, who shall, during the time for which he acts as such Deputy, have all the powers and perform all the duties of such Auditor.

8 There shall be paid and payable out of the Consolidated Revenue Fund of *Tasmania*, for and in respect of the Annual Salary of every Auditor-General of *Tasmania*, the sum of Six hundred and Fifty Pounds, and no more.

9 The General Regulations set forth in Schedule (2.) shall be the Regulations under this Act for the due care and management of the Public Moneys, and for the more effectual check and audit of all receipts and disbursements on account of the Public Service; and the Instructions set forth in Schedule (3.) shall be the instructions for the guidance of the Treasurer and Auditor in keeping and rendering the accounts of receipts and expenditure.

10 The following shall be the manner in which moneys shall be issued out of the Consolidated Revenue Fund by the Treasurer under the Governor's Warrant:—The Treasurer shall, as often as occasion may require, calculate the amount of moneys likely to become due and payable on account of the Public Service out of the Consolidated Revenue Fund during a period not exceeding One month next after such calculation, and shall thereupon prepare a Statement, addressed to the Auditor, setting forth therein the said amount, and classifying and arranging it under the same divisions which have been employed in the Estimates of Annual Expenditure adopted by Parliament, and after having signed such Statement shall transmit the same to the Auditor, who, after having ascertained that the sums therein mentioned are then legally available for and applicable to the

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service or purpose mentioned in such Statement, shall prepare a Form of Warrant according to the form in Schedule (4.) purporting to authorise the issue of the sums mentioned in the said Statement out of the Consolidated Revenue Fund for the service or purpose therein set forth, and shall set his signature to the same, and attach such Form of Warrant to the said Statement; and the said Two documents so attached shall be submitted to the Governor for his approval; and the said Form of Warrant, when approved and signed by the Governor, shall be the Warrant to the Treasurer for the issue of the sums of money out of the Consolidated Revenue Fund as therein mentioned; and such Warrant and the said Statement thereto attached shall be filed in the Treasury.

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11 The Treasurer shall every week furnish to the Auditor a Cash Sheet containing a literal copy of the entries in his Cash Book during the preceding Week, showing the transactions of each day of such preceding Week as entered in such Cash Book; and such Cash Sheet shall be accompanied by all Statements, Accounts, Receipts, and Vouchers necessary to support the same: Provided that it shall be lawful for the Governor in Council, by Regulation, to direct that such Cash Sheet and accompanying documents shall be furnished to the Auditor daily instead of weekly as herein provided; and upon the promulgation of such Regulation the provisions of this Act shall be applicable to such daily Cash Sheet and other documents, and all matters incident thereto, in the same manner as if the Cash Sheet and other documents were by this Act directed to be furnished daily instead of weekly.

Treasurer to transmit a Weekly Cash Sheet to Auditor accompanied by Vouchers.

12 The Auditor, on receipt of the said Cash Sheet, Statements, Accounts, Receipts, and Vouchers, shall examine the same; and shall in the first place ascertain whether the computations are correct, and in the next place whether the moneys mentioned in the same respectively have been carried and credited to the proper Head of Revenue, and were legally available for and applicable to the service or purpose to which the same are charged; and shall also ascertain whether the Regulations aforesaid have been in all respects complied with; and shall likewise examine and compare the said Statements, Accounts, Receipts, and Vouchers with the said Cash Sheets respectively; and shall also make such queries and observations, addressed to the Treasurer or to any other Public Officer, and call for such Accounts, Vouchers, Statements, and explanations, as he may think necessary; and shall further make such Reports to the Governor touching the matters aforesaid as he may from time to time think proper.

Auditor to examine Vouchers and Cash Books.

13 Immediately after every such examination and comparison as last aforesaid, the Auditor shall sign an Acquittance for so much money as he has ascertained to have been duly and properly expended; and every such Acquittance shall be in such one of the forms in Schedule (5.) or (6.) as may be applicable to the case, and shall be transmitted to the Treasurer, and shall be a full and complete discharge to him as to the several moneys mentioned therein.

Auditor to discharge Treasurer.

14 If upon any such examination and comparison as aforesaid it appears to the Auditor that any money has been applied to any service or purpose for which the same was not legally available, or that any expenditure has not been duly authorised by the Governor, or that there

Auditor to surcharge Treasurer.

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has been any loss of Revenue through the default of any person, or that the said Statements, Accounts, Receipts, and Vouchers, or any of them, are in any essential particular defective or imperfect, or that any other material error has been committed, the Auditor shall, within Two months next after the said Statements, Accounts, Receipts, and Vouchers have been sent to him as hereinbefore directed, surcharge the Treasurer with the deficiency by deducting the amount thereof from the sum for which the said Acquittance would otherwise be given; and no Acquittance shall be signed for such deficiency until such deficiency is satisfied.

And Treasurer to surcharge the Defaulter.

15 Whenever the Treasurer has been surcharged as hereinbefore directed, he shall ascertain by what person the fraud, mistake, or error occasioning such deficiency or loss has been committed, and shall thereupon take such measures or proceedings as the case may require; and no Account payable to or claimed by such person shall be paid by the Treasurer until such deficiency or loss has been satisfied, and an Acquittance for the same has been signed as aforesaid and transmitted to the Treasurer; and the amount of every such deficiency shall be deemed and taken to be money paid by Her Majesty to the use of such person at his request.

Auditor to inspect Public Stores, Books, Accounts, &c.

16 The Auditor shall, once at least in every year, cause stock to be taken of all stores in possession of the Colonial Storekeeper, or any other public officer having charge of stores belonging to Her Majesty's Government in *Tasmania*, of whatsoever nature or description the same may be, and shall, if necessary, investigate and examine all contracts, accounts, invoices, requisitions, books, bills of parcels, and vouchers in anywise relating to or concerning the same; and shall ascertain the quantity of all stores received into the charge of such Colonial Storekeeper or other Officer, and the quantity of all stores supplied by him for the public service, and shall examine whether the proper quantities of all such stores are remaining in stock in the proper store or building appropriated to the same; and shall forthwith make and sign a report of the result of such investigation and examination, and shall, within One month after the making and signing thereof, transmit the same to the Treasurer.

Auditor may call for persons and papers.

17 The Auditor is hereby authorised and empowered, by precept under his hand, to require all such persons as he may think fit, whose claims or contracts or dealings may be under his examination, or who may be in the employ of the Government, personally to appear before him, at a time and place to be named in such precept, and to exhibit to him all such accounts, books, and papers in the possession or control of such persons as may appear to be necessary for the purpose of his examination; and the Auditor is hereby authorised, when he sees occasion, to cause search to be made in, and extracts to be taken from, any book or record in the custody of the Treasurer, or in any public office, without paying any fee for the same.

Auditor may administer Oath.

18 The Auditor is hereby authorised and required to examine upon Oath, which he is hereby empowered to administer, all such persons as aforesaid whom he thinks fit to examine touching the receipt and expenditure of money or stores respectively affected by the provisions of this Act, and touching all other matters and things necessary for the due execution of the powers vested in him by this Act.

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19 If any person in the course of his examination before the Auditor wilfully and corruptly gives false evidence, such person so offending shall incur the same penalties as are or may be provided against persons convicted of wilful and corrupt perjury.

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Persons taking false Oath guilty of perjury.

20 No sum shall be allowed in the account of the Treasurer or of any public officer without a written voucher of the actual payment of every sum so claimed to be allowed, notwithstanding any allegation of papers having been lost or destroyed, except on application by such Treasurer or officer to one of the Judges of the Supreme Court, who shall on such application summon before him or some other Judge of the said Court, at Chambers, as well the Auditor as the Attorney or Solicitor-General, and any other person he may think fit; and after hearing the evidence which may be brought before him such Judge shall order that the sum shall be allowed or disallowed, as the case may be, and shall make such other order in the premises as he thinks fit, which order shall be binding on Her Majesty and all other parties, and be acted on accordingly.

No sum to be allowed without voucher or proof of payment.

21 When a voucher produced by the Treasurer or any public officer for a sum disbursed by him is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, it shall be lawful for the Auditor, upon proof being made to his satisfaction that there was no wilful neglect to produce such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed for the public service, to admit such voucher as a sufficient discharge, and to allow the amount of the same to the credit of the officer on whose account it may have been charged.

Proviso for imperfect vouchers.

22 In all cases where any sum is allowed to the credit of the Treasurer or other public officer either without any written voucher or upon an imperfect voucher, or is disallowed in consequence of the absence or imperfection of such voucher, the particulars and amount of such allowance or disallowance shall be specified to the Treasurer in a report from the Auditor; and in case of the disallowance of any sum, the amount thereof shall be deemed and taken to be money paid by Her Majesty to the use of such Treasurer or other officer at his request.

Allowances without vouchers, or with imperfect vouchers, to be reported.

23 Any such person as aforesaid who fails to attend the Auditor or any Judge of the Supreme Court for the purpose of being examined, or to produce any accounts, books, vouchers, or other documents, when required so to do by the Auditor or by such Judge, shall be liable, on the complaint of the Auditor, to be dealt with by the Supreme Court as in case of a contempt of that Court; and the Judge before whom any such default is made shall have like powers as in ordinary cases of contempt: Provided, that where any person is compelled by the provisions of this Act to attend before the Auditor or Judge of the Supreme Court, the costs of his attendance shall be assessed, determined, and allowed by one of the Judges of the said Court.

Persons failing to attend Auditor or Judge guilty of contempt.

Expenses to persons attending.

24 If any person liable to account for the receipt or expenditure of any public moneys or stores fraudulently misapplies or disposes of the same he shall be guilty of Felony, and shall on conviction thereof be liable to be imprisoned for any term not exceeding Three years; and if any such person wilfully damages or destroys any such public stores

Penalty for misappropriation.

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he shall be guilty of a Misdemeanor, and liable on conviction to imprisonment for any term not exceeding Two years.

Treasurer to make Quarterly Statement of Revenue and Expenditure.

25 The Treasurer, within one month after the expiration of every quarter of the year, shall publish in the *Gazette* a statement in detail of the Expenditure during such quarter; and shall also, at the same time publish in like manner a statement in detail of the Revenue received during such quarter, together with a similar statement of the Revenue received during the corresponding quarter of the previous year.

Treasurer to prepare Yearly Statement thereof, and Auditor to countersign it.

26 The Treasurer shall, within Four months after the Thirty-first day of *December* in every year, prepare a full and particular statement in detail of the Receipts and Expenditure of the Consolidated Revenue Fund for such year, classified and arranged under the same divisions, subdivisions, and items of subdivisions as have been employed in the Estimates of Annual Expenditure adopted by Parliament, showing whether such Expenditure is under or in excess of the amounts authorised by Parliament; and if in excess, the authority under which such excess has been disbursed; and shall transmit such statement to the Auditor, who shall make and sign a report explaining such statement in full, and showing in what particulars such statement agrees with or differs from the accounts of the Auditor, and, in case of disagreement, reconciling and explaining such difference, and containing full particulars of every case in which default has been made in delivering or sending accounts, or accounting for public moneys, and of all sums allowed by the Auditor without any vouchers or with imperfect vouchers, and of any proceedings which may have been taken against any person in pursuance of this Act; and the Auditor shall, within Two months after receiving the same, return such statement, accompanied by such report, to the Treasurer, who shall forthwith publish the same in the *Gazette*, and lay the same before the House of Assembly if Parliament is then sitting, and if not then sitting within Seven days after the commencement of the next Session of Parliament.

Auditor to make suggestions for collection and payment of accounts.

27 It shall be lawful for the Auditor in such yearly Report, or in any special Report which he may at any time think fit to make, to offer any plans and suggestions which he may think worthy of adoption for the better collection and payment of the public revenues of the Colony, and the more effectually and economically auditing and examining the public accounts, and any improvement in the mode of keeping such accounts which may at any time be brought to his notice, and generally upon all matters relating to the public accounts.

No moneys issued except for services in course of payment during year of appropriation or Two months afterwards.

28 No sum or sums of money which is, are, or shall be appropriated out of the Consolidated Revenue Fund for the service of any financial year shall be issued and applied except for such services and purposes as shall come in course of payment during the year for which such appropriation is or shall be made, or during the first Two months of the financial year following; and all votes which shall be appropriated to the service of any financial year, and which shall not be expended during such year, or within the first Two months of the financial year following, shall lapse.

Municipal accounts to be subject to this Act.

29 The accounts of every Municipality, as the same are mentioned and specified in "The Rural Municipalities Act, 1865," shall be subject

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and liable to all the provisions of this Act, in the same manner in all respects as if such accounts had been specifically mentioned herein. A.D. 1888.

30 The Council of each Municipality shall, before the Thirty-first day of *March* in every year, forward to the Auditor the statement and account mentioned in "The Rural Municipalities Act, 1865," accompanied with proper vouchers in support of the same, and all such books, papers, and writings in the custody or power of the Council relating thereto as the Auditor requires to be furnished to him; and any person interested in the said accounts as a creditor or elector of the Municipality may by himself or his agent make to the Auditor any objection, either personally or in writing, to any part of such accounts; and the Auditor shall either make a special report upon such accounts, or if the said accounts are found correct he shall simply confirm and sign the same in token of his allowance thereof. Accounts to be forwarded to the Auditor.

31 The accounts of every Road District, as the same are mentioned and specified in "The Roads Act, 1884," shall be subject and liable to all the provisions of this Act in the same manner in all respects as if such accounts had been specifically mentioned herein. Road Trust accounts to be subject to this Act.

32 The Trustees of every Road District shall by their Chairman during the month of *March* in every year forward to the Auditor the statement and account mentioned in "The Roads Act, 1884," accompanied with proper vouchers in support of the same, and all such books, papers, and writings in the custody or power of the Trustees relating thereto as the said Auditor requires to be furnished to him; and the Auditor shall make and deliver to the said Chairman a special report upon such accounts, or if the said accounts are found correct the Auditor shall simply confirm and sign the same in token of his allowance thereof. Accounts to be forwarded to Auditor. 48 Vict. No. 28.

33 Every officer appointed or employed by the Council of every Municipality, and by the Trustees of every Road District, in the receipt or disbursement of moneys or other property, shall be amenable to all the provisions of this Act in the same manner in all respects as if such officer had been an officer in the public service. Officers to be amenable to provisions of this Act.

34 If any person knowingly or wilfully forges or counterfeits, or causes or procures to be forged or counterfeited, or knowingly and wilfully acts or assists in forging or counterfeiting, the name, initials, or handwriting of any other person to any writing whatsoever, for or in order to the receiving or obtaining any part of the Revenue of this Colony, or any stores belonging to Her Majesty, or forges or counterfeits, or causes or procures to be forged or counterfeited, or knowingly or wilfully acts or assists in the forging or counterfeiting of any writing of any such person as aforesaid, or utters or publishes any such writing knowing the same to be forged or counterfeited, with intention to defraud, every person so offending shall be guilty of Felony, and being convicted thereof shall be liable to be imprisoned for Fifteen years. Punishment for forgery of Treasury documents.

35 Notwithstanding anything contained in this Act or in the Schedules hereto, the Treasurer is hereby authorised to close the Accounts of the Half-year beginning on the First day of *July* and ending on the Thirty-first day of *December*, One thousand eight hundred and eighty-eight, on the last day of *February*, One thousand Treasurer to close Accounts of Half-year of 1888.

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eight hundred and eighty-nine ; and for the purposes of this Act the said Half-year shall be deemed to be a Year.

Reference to repealed Acts.

36 Where in any Act the several Acts hereby repealed are mentioned or referred to, this Act shall be deemed to be intended.

SCHEDULE.

(1.)

ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
22 Vict. No. 6.	<i>The Audit Act.</i>	The whole Act.
39 Vict. No. 11.	"The Audit Act, No. 2."	The whole Act.
41 Vict. No. 16.	"The Audit Act, No. 3."	The whole Act.
42 Vict. No. 16.	"An Act to make provision in respect of the Salary of the Colonial Auditor."	The whole Act.
50 Vict. No. 5.	"The Audit Act, No. 4."	The whole Act.

(2.)

GENERAL REGULATIONS.

1. THE year of Account is, in all cases, from 1st January to 31st December.
2. The printed Estimates of Revenue and Expenditure, as passed by the Parliament in each year, are to form the basis of the system of Account.
3. The heads of Revenue and of Expenditure are to be the same in the Accounts as in the Estimates ; every item must therefore be carefully classed under its appropriate head.

REVENUE.

4. All Revenue collected is to be paid either into the Treasury at Hobart, or into one of the banks at Hobart or Launceston, to the credit of the Public Account of the Colony, in such manner and at such periods as the Treasurer may from time to time direct.
5. 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.
6. 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.
7. On the 10th day of each month, or as soon as may be thereafter, the Treasurer will report to the Governor in Council the names of such Collectors as have failed to pay over their collections up to the last 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.
8. 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 Authority for the Sale, the Account Sales, Tenders, and other documents relating to the transaction.
9. 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.
10. All Officers and others who collect moneys on account of the Public Revenue shall transmit to the Auditor monthly, before the 14th of each month, Returns or

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Statements in the prescribed forms, accompanied by a declaration made before a Justice of the Peace, 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 5, 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, made as aforesaid, to that effect.

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11. On the 20th of each month, or as soon as may be thereafter, the Auditor shall report to the Chief Secretary for the information of the Governor in Council the names of such Collectors as have failed to render such Returns for the previous month, accompanied by such declaration as aforesaid, and will also forward a copy of the same to the Treasurer; and all payments to such Officers, whether for Salaries or Allowances, shall be suspended until such Returns as aforesaid have been furnished.

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

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

14. In the event of a repetition of delay or inaccuracy in the rendering of Accounts or 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.

15. In addition to the Abstracts and Returns transmitted by the Department of Customs, the Collectors will be required 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.

16. Due security shall be given by every person entrusted with the collection of public money; but the Treasurer, with the authority of the Governor in Council, may dispense with security in such cases when the collections do not exceed £50 a year.

17. Public Officers receiving and paying moneys which do not form part of the Public Revenue must keep correct Books of Account, 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.

18. No expense, although duly provided for in the Estimates, is to be incurred by any Head of Department without the Minister'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.

19. It shall not be lawful for the Governor in Council to authorise any expenditure of public money for purposes not provided for by Parliament, unless in cases of emergency or excesses in the details of establishments.

20. In any case of excess in expenditure under the authority of the Governor in Council, as previously mentioned, intimation shall be made to the Auditor of such authority having been granted, and the effect thereof; and it shall not be lawful for the Treasurer to make any payment under such authority without the previous report of the Auditor that the payment has been duly authorised.

21. The Treasurer shall prepare, immediately prior to the assembling of Parliament, Supplementary Estimates of all sums expended, or as far as can be foreseen likely to be expended, beyond the amount voted for any service, and also for any new heads of expenditure already incurred or intended to be incurred before the termination of the current year for which no Parliamentary sanction had been previously granted. These Supplementary Estimates shall be forthwith submitted by the Treasurer to the Governor in Council, and transmitted by Message from the Governor to Parliament within 14 days of the opening of the Session.

22. 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.

23. 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.

24. In case any Public Officer is under the necessity of incurring an expense for any service not directly connected with his own Department, or not provided for in his own Estimate, he must previously, if there be time—but if not, immediately

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afterwards—report the circumstance to the Minister with whom he corresponds, and obtain through him the authority of the Governor in Council for the expense, which he will attach to the Account when he forwards it to the Treasury for payment.

25. All authorities issued for Contingent Expenses must be furnished to the Treasurer, who will forward the same to the Auditor.

26. 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.

27. On the 26th day of each month, 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 month; and on the 1st of the following 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.

28. Heads of Departments will be held responsible for the due appropriation of all moneys so issued to them; and they will be required, on or before the 14th 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.

29. For the purpose of paying daily or weekly wages, witnesses' expenses, cost of rations for Prisoners in Watch-houses, fuel, light, and 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.

30. Two modes of advance will be adopted:—

(1.) 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.

(2.) 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.

31. Any Public Officer paying advances or other public moneys into a Bank shall place the same to his credit as a Public Officer, and not to his private account.

PREPARATION OF ACCOUNTS.

32. 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 to be certified by him, or in his absence by an Officer of the Department duly authorised to sign on his behalf.

33. 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.

34. 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.

35. 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 witness, in whose presence the payment has been made.

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

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37. 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.*

38. 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, the Accounts of which must be rendered within one month after the termination of the quarter. With this object in view, each Public Officer is desired to afford every facility to persons having claims against his Department in the preparation of their Accounts, and 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.

39. All Accounts whatsoever, before transmission to the Treasury, must be properly certified and supported by reference on the face of the Account to the requisite authorities for incurring such expense and for payment of such account. 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.

40. Accounts forwarded to the 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, or the Auditor has been satisfied.

41. 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 Colonial Storekeeper shall, respectively, be considered responsible for all Accounts incurred by them in the name of any other Department.

42. 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 Regulations, and adhere strictly to them.

43. 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.

44. 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.

45. 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.

46. The Auditor shall, at all times, have access to the Books and Accounts of every Department, or of persons entrusted with Public Money.

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

48. The Auditor is hereby 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 irregularity or negligence come under his notice, he shall make an immediate report of the circumstance for the information of the Governor in Council.

Audit.

A.D. 1888.

(3.)

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. And, in like manner, Supplementary Estimates are to be prepared of all ascertained or probable excesses upon Votes for the current year, and of any new expenditure incurred or likely to be incurred during the year, which had not been previously voted; and the same shall be submitted by the Treasurer to the Governor in Council, and transmitted by Message from the Governor to Parliament, at the Session holden within the year in which such excesses or new heads or items of expenditure have occurred or can be foreseen, within 14 days of the opening of the Session.

3. The Estimates are to form the basis of the system of Account.

4. The year of Account is to be from the 1st January to the 31st December.

5. 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.

6. The Accounts are to be kept by double entry, the set of Books consisting of—
Cash Book, | Journal,
Daily Abstract Books, | Ledger.

7. 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. Cash sheets containing literal copies of the entries in the Cash Book are to be forwarded to the Auditor weekly or daily to be checked in his office by the Vouchers, and retained in his office; and the Cash Book is to be closed and balanced at the end of every month.

8. The Daily Abstract Books, Journal, and Ledger are also to be kept by the Treasurer. The entries in the Daily Abstract Book are to be made from the Vouchers of Revenue and Expenditure, and the Book is to be journalised monthly.

9. The Ledger is to be posted from the Journal, and a trial balance is to be made on closing the Accounts of the year.

10. Before the commencement of the year the Chief Secretary will submit two printed copies of the Estimates as passed by the Parliament to the Governor for his approval in writing; which having been obtained, one copy shall be transmitted to the Treasurer as his authority for paying, and the other to the Auditor for his guidance in auditing, the Salaries, Allowances, and Contingencies of the several Departments throughout the year.

11. 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; and every such Authority must be forwarded to the Treasurer, by whom, after record in his Office, it shall be transmitted to the Auditor for his information and guidance.

12. The Treasurer will be required to render to the Auditor every month a detailed copy of his Inland Revenue Accounts, which it will be the Auditor's duty to compare with the Monthly Returns received from the several Collectors of Revenue.

13. The Treasurer shall at the end of each month prepare a full and particular Statement in detail of the Receipts of the several branches of the Consolidated Revenue, and cause the same to be published in the *Gazette* within four days of the close of the said month.

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14. The Treasurer shall at the end of each year prepare a full and particular Statement in detail showing the Receipts of the several branches of the Consolidated Revenue, and cause the same to be published in the *Gazette* within fourteen days of the close of the year. A.D. 1888.

15. During the month of April in each year, or earlier if possible, 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 Vouchers 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 Chief Secretary, who will afterwards return it to the Auditor.

16. 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.

17. The Treasurer shall transmit to the Auditor from day to day his "Daily Abstract Books of Revenue and Expenditure;" and, upon their receipt, the Auditor shall immediately compare and check the entries therein by the Cash Vouchers received from the Treasury in support of the Cash Sheets, shall mark by tick or initials every such entry, and, on being satisfied of the correctness of the work, shall return the books to the Treasurer. At the end of each month the Auditor shall add up and ascertain the total of each column, and the general totals for the month, in the Treasurer's Books. The Quarterly and Annual totals are to be dealt with in like manner. For the purpose of reference to details, the Abstract Books kept in the Treasury are to be available to the Auditor at all reasonable times. He shall also compare the aggregate of the general totals with the totals of Receipts and Expenditure in the Treasurer's Cash Book.

18. 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 payments into the Treasury.

19. 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.

20. In the case of Stationery or small Stores purchased by the Colonial Storekeeper for issue in detail to Departments, the bills when paid are to be entered to an account entitled "Storekeeper's Personal Account;" and the Departments are to be afterwards debited from the periodical adjustment Accounts of the Storekeeper. The Treasurer will therefore take care that such Returns are regularly furnished at the appointed periods.

21. The Storekeeper 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.

22. On the 31st December all Votes under which no Expenditure has been authorised are to be considered as having lapsed.

23. In order to provide for Expenditure authorised before the 31st December, a sum equal to such authorised Expenditure is to be made available as a credit until the last day of February in the succeeding year. All such credits not then expended are to lapse.

24. 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, and report thereon for the information of the Governor in Council.

25. The Treasurer and the Auditor are to consider these Instructions, together with the Audit Act, and the Regulations 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 the Governor in Council.

Audit.

A.D. 1888.

(4.)

WARRANT.
No.

By His Excellency [SIR ROBERT GEORGE CROOKSHANK HAMILTON, Knight Commander of the Most Honorable Order of the Bath,] Governor and Commander-in-Chief in and over the Colony of Tasmania and its Dependencies.

To the Honorable B. S. B., Esquire,
Treasurer.

You are hereby authorised to issue out of the Consolidated Revenue Fund between the First and _____ days inclusive of _____ now next ensuing, the amounts set forth in the accompanying Statement; that is to say,—

[*E. gr.*—For the payment of Salaries and Allowances any Sums not exceeding in all

For the payment of Contingencies, and all other Charges not included in the preceding Entry, any Sums not exceeding in all]

AMOUNT.		
£	s.	d.
TOTAL.....£		

W. L., Auditor-General.

Provided, that no payments shall be made under authority of this Warrant unless the same be satisfactorily supported by proper Abstracts and Accounts, certified to be correct in every particular by the Heads of Departments severally responsible; and provided also, that no such payment shall be made unless it be in conformity with a Vote of Parliament, or, in the absence of any such Vote, with the special authority of the Governor in Council in accordance with the Regulations made under "The Audit Act, 1888."

And for so doing, this, together with the said Abstracts and Accounts, duly receipted, and accompanied by the necessary Authorities and Vouchers, shall, when examined and certified to be correct by the Auditor-General, be your sufficient Warrant and Discharge.

Given under my hand, at Government House, Hobart, this-
day of _____ 18

R. G. C. H.,
Governor.

By Order of
His Excellency the Governor,
P. O. F.,
Chief Secretary.

Audit.

(5.)

A.D. 1888.

WARRANT No.

To the Honourable B. S. B., Esq.,
Treasurer.

I certify that I have examined the several Accounts furnished to me in support of the payments made by you out of the Consolidated Revenue Fund [during the week ended _____ or on the day of _____], as set forth in your Cash Sheet for that [period or day], amounting to

and that I find you are entitled to a full and complete discharge on account of such payments to the amount of

[adding if such be the case], but that you are not entitled to a discharge for the payments made upon the Vouchers enumerated below, which are hereby surcharged ; viz.—

AMOUNT.		
£	s.	d.

No. of Voucher.	Amount.		
	£	s.	d.

I therefore grant this Acquittance as your Warrant of Discharge for the amount of _____ pounds _____ shillings and _____ pence.

Given under my hand this _____ day of _____ 18

W. L., Auditor-General.

(6.)

WARRANT No.

To the Honourable B. S. B., Esq.,
Treasurer.

I certify that I have re-examined the several Accounts below enumerated previously placed under surcharge by Warrant No. _____ and that I find you are entitled to a full and complete discharge for the payments made under these Vouchers as set forth in your Cash Sheet [for the week ended _____ or for the day of _____]

AMOUNT.		
£	s.	d.

No. of Voucher.	Amount.		
	£	s.	d.

I therefore grant this Acquittance as your Warrant of Discharge for the amount of _____ pounds _____ shillings and _____ pence.

Given under my hand this _____ day of _____ 18

W. L., Auditor-General.

