



TREASURY REGULATIONS 1991

A.P. Short

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 16th day of December 1991

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE
IN EXECUTIVE COUNCIL

PURSUANT to Section 91 of the Public Money and Stores Act 1987 His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following Regulations:

ANALYSIS

- | | |
|---|--|
| 1. Short Title | |
| 2. Interpretation | |
| 3. <u>THE BANK</u> | |
| 4. Bank to credit cheques and orders | |
| 5. Bank sheets | |
| 6. <u>ACCOUNTING OFFICERS</u> | |
| 7. Duties of accounting officers | |
| 8. Accounting officer to provide security | |
| 9. Public or official accounts | |
| 10. Objection to payments | |
| | <u>COLLECTION OF MONEY</u> |
| | 9. Receivers |
| | 10. Credit of money collected |
| | 11. Official receipts |
| | 12. Bank receipts |
| | 13. Public money not to be involved with private funds |
| | 14. Receivers' cash books |
| | 15. Balance of cash book |
| | 16. Deposits |
| | 17. Return of deposit or balance |

- | | |
|--|--|
| 18. Receipts, licences or certificates | 34. Accounting for imprests |
| <u>PAYMENT OF MONEY</u> | 35. Misappropriation by imprestees, receiver or other accounting officer |
| 19. Certification | <u>RECEIPTS</u> |
| 20. Delegation | 36. Receipts for payments of public money |
| 21. Not to exceed appropriation | <u>DEPARTMENTAL ACCOUNTS</u> |
| 22. Vouchers | 37. Departmental accounts |
| 23. Authorities for salaries or allowances | 38. Financial Secretary to control stores |
| 24. Payment of salaries or wages | 39. Board of Survey |
| 25. Receipts for disbursements | 40. Rules for accounting and management of stores |
| 26. Claims for travel | 41. Losses of stores |
| 27. Claims to be paid by cheques | 42. Government employees not to deal in stores |
| 28. Signing cheques | <u>WRITING OFF</u> |
| 29. Return of cheques | 43. Writing off money or stores |
| 30. Payments other than to claimants | <u>COOK ISLANDS SAVINGS BANK</u> |
| 31. Forms of authorities for payments | 44. Money paid to the Cook Islands Savings Bank |
| 32. Government employee not to act as agent to receive money | 45. <u>REPEAL</u> |
| <u>IMPRESTS</u> | Repeal |
| 33. Imprests | |

REGULATIONS

1. Short Title - (1) These regulations may be cited as the Treasury Regulations 1991.

2. Interpretation - In these regulations, unless the context otherwise requires -

"Act" means the Public Money and Stores Act 1987;

"Bank" means any bank or branch at which money is kept in accordance with the provisions of the Act;

"Board of Survey" means a board comprised of such officers as may be appointed by the Minister of Finance for the purpose of surveying worn, damaged, obsolete, surplus, or other stores, or for supervising the purchase or disposal of stores by tender or otherwise, or for reporting to the Minister on any of the aforesaid matters or on any other matter concerning the purchase, receipt, custody, or disposal of stores;

Expressions defined in the Act have the meaning so defined.

THE BANK

3. Bank to credit cheques and orders - The bank shall receive for immediate credit all cheques and orders collected on account of the Government.

4. Bank sheets - Every bank, into which money is paid for the credit of the Public Account, shall send to the Treasury, or such other department as the Financial Secretary may direct, a bank sheet setting out every sum received and transmitted.

ACCOUNTING OFFICERS

5. Duties of accounting officers - Every accounting officer shall be subject to these regulations and shall perform such duties, keep such books, and render such accounts as are prescribed by these regulations or directed by the Financial Secretary.

6. Accounting officer to provide security - Every accounting officer shall, if so required by the Financial Secretary, provide security for such sum and in such manner and form as the Financial Secretary may direct for the due accounting for and payment of all money which comes into his charge, custody, or control.

7. Public or official accounts - No accounting officer shall open any public or official account in any bank except as authorised in writing by the Financial Secretary, and, except as provided by any Act, no bank shall permit any overdraft on any public or official account.

8. Objection to payments - If an accounting officer is requested to make a payment or accept a charge of credit, or take any other action, which in his opinion is not lawfully authorised or is otherwise incorrect, he must state his objection in writing to the head of his department, who shall forthwith report the circumstances to the Financial Secretary.

COLLECTION OF MONEY

9. Receivers - Every person collecting, receiving or having control over any money payable into the Public Account is a Receiver within the meaning of these regulations.

10. Credit of money collected - The full amount of all collections of public money shall be lodged, as the Financial Secretary may direct, to the credit of the Public Account:

Provided that the foregoing provision shall not apply to public money required by statutory or other lawful authority to be otherwise dealt with, and all such money shall be dealt with in accordance with the statutory or other requirement.

Provided also that a Receiver may, for the convenience of accounting, pay any such money to another Receiver in such manner and at such times as the Financial Secretary may direct.

11. Official receipts - Except where the Financial Secretary may direct otherwise, there shall be given to every person paying any account, an official receipt in the form approved by and printed under the authority of the Financial Secretary.

12. Bank receipts - The bank shall, if so required, give to a Receiver or any other person paying money to the Public Account or other account at the bank a receipt in such form as the Financial Secretary may direct, and shall also give an acknowledgement in a pass book or in such other form as the Financial Secretary may approve.

13. Public money not to be involved with private funds - Public money shall not be lodged in any bank to the credit of any private account or be involved with private funds:

Provided that this regulation shall not be deemed to include personal advances against travelling or removal allowances or expenses and for such other purposes as are authorised by the Financial Secretary.

14. Receivers' cash books - Every Receiver shall keep a cash book in a form approved by the Financial Secretary and shall enter therein the amount of his collections and the manner of their disposal.

15. Balance of cash book - The Financial Secretary shall prescribe the times and the manner in which each Receiver shall balance his cash book and forward a copy or summary thereof to the Treasury:

Provided that the cash book shall be balanced at least once each calendar month.

16. Deposits - Money received by way of deposit shall be dealt with in the manner provided for the collection of other public money, except where the Financial Secretary may direct otherwise and subject to the following provisions of these regulations.

17. Return of deposit or balance - As soon as the transaction on account of which a deposit was made is completed, the Treasury or an officer authorised in writing by the Financial Secretary, shall return the deposit or the balance of the deposit to the depositor who shall give a receipt for the amount refunded to him.

18. Receipts, licences or certificates - Receivers of revenue shall apply to the Financial Secretary, on the proper form, for all books of receipts required by them and for all forms of licence and certificate on the issue of which they are required to collect fees. The Treasury shall maintain and make available a statement of the issue of any such receipts, licences, or certificates specifying the name of the Receiver or other officer and the first and last printed numbers in each parcel issued.

PAYMENT OF MONEY

19. Certification - The expenditure of public moneys on behalf of a department shall be certified by such officers as are appointed for that purpose by the Financial Secretary under the Act.

20. Delegation - In all cases where there has been a delegation to the head of a department to authorise the expenditure of Public Money, such head may delegate either generally or specifically to an officer or officers of his department authority to requisition for stores and or services within the limit delegated to the departmental head. All such delegations to a requisitioning officer by the departmental head shall require the prior approval in writing of the Financial Secretary:

21. Not to exceed appropriation - Officers having authority to authorise the expenditure of public money must satisfy themselves that the total amount of the appropriation for any service has not been exceeded, and will not be exceeded by any such authorisation.

22. Vouchers - All claims on the Government must be entered on a voucher from approved by and printed under the authority of the Financial Secretary.

23. Authorities for salaries or allowances - Whenever any person is appointed to an office in the Government service, or whenever the salary or allowance of any person in the Government service is altered, the Minister of the department concerned or the Public Service Commission as the case may be, shall send to the Treasury the authority in writing for the salary or allowance or alteration thereto.

24. Payment of salaries or wages - Payment of salaries or wages to all persons employed in the Government service, may under the direction of the Financial Secretary and with the consent of the persons entitled thereto, be made either in cash, by cheque or to a bank for the credit of those persons.

25. Receipts for disbursements - Officers or other persons travelling on Government service must obtain such receipts for disbursements as are directed by the Financial Secretary.

26. Claims for travel - Claims by members attending Parliament must be approved by the Clerk of Parliament. All other claims by persons travelling on Government service who are not employees of the Government and who are not in receipt of a fixed travelling allowance must be approved by the Minister of the department authorising the expenditure.

27. Claims to be paid by cheques - Except as otherwise directed by the Financial Secretary all claims on the Public Account shall be paid by Treasury cheque, which will be sent to the payee from the Treasury.

28. Signing cheques - The Minister of Finance, shall, on the recommendation of the Financial Secretary, appoint officers to sign cheques drawn on the Public Account, including any fund or separate account maintained therein.

29. Return of cheques - All such receipted cheques as the Financial Secretary may direct shall be returned by the bank to the Treasury or to such other department or officer as the Financial Secretary may require.

30. Payments other than to claimants - Except in the case of payments under a power of attorney, letters of administration or probate, payments to other than claimants themselves may be made only under the authority of the claimants given in the form approved by the Financial Secretary. Any such authority may be either general or special.

31. Forms of authorities for payments - An authority as aforesaid shall be accepted by the Treasury only for the convenience of claimants, who may revoke a general authority at pleasure. Authorities given by or on behalf of companies shall be signed by two directors or the managing director. The Treasury shall not recognise or act upon any endorsement or addition to a form of general authority which purports to make the authority irrevocable, or to alter in any way its substance or effect. A general authority must be renewed at the expiration of two years from the date thereof if it is desired to keep it in force for any longer period otherwise the Treasury may regard the authority as cancelled:

Provided that orders by employees of the Government service for the payment of salary to a bank or for allotments of part salary or for deductions from salary shall remain in force until cancelled.

32. Government employee not to act as agent to receive money - An employee of the Government service shall not without the special approval of the Financial Secretary, act as agent or attorney for the receipt of money due by the Government to a public creditor or claimant.

IMPRESTS

33. Imprests - Payments by way of imprest shall be made only in respect of such classes of payment as may be authorised from time to time by the Financial Secretary either generally or in respect of any particular payment. The Financial Secretary shall direct the manner in which money shall be issued to an imprestee and how he shall account for it.

34. Accounting for imprests - Where imprests are issued to persons not in receipt of salary or allowances in the Government service, those persons shall account for the same in the manner set forth in these regulations together with the instructions issued by the Financial Secretary from time to time.

35. Misappropriation by imprestee, receiver or other accounting officer - The application by an imprestee, receiver, or other accounting officer of any public money under his control for any purpose other than the proper purposes for which that money is available shall be deemed to be a misappropriation of public money and he shall be liable accordingly.

RECEIPTS

36. Receipts for payments of public money - (1) Except in special cases, a receipt from the person legally entitled to receive payment shall be accepted as sufficient discharge for any payment.

(2) In the case of a warrant for interest on Government stock or a Treasury cheque payable to order, the signature of the person locally entitled to payment shall be accepted as sufficient discharge for the payment.

(3) The paying officer may at any time require to be furnished with satisfactory evidence of the identity of a payee.

(4) The Financial Secretary may in any case require such further or other instrument of discharge to be executed by the payee, in addition to or instead of a receipt, as may seem desirable in the circumstances.

(5) Where a receipt or endorsement does not appear to have been given or made by the person legally entitled to receive payments personally, evidence may be required of the authority of the person giving the receipts or making the endorsement to give a legal discharge for the money paid.

(6) The certificate of a bank or Postmaster or other person designated by the Financial Secretary that an endorsement is correct shall be accepted unless the Financial Secretary may otherwise direct as sufficient evidence of the authority of the endorser to give a legal discharge.

(7) The mark of any payee unable to write shall be witnessed by a person other than the paying officer.

DEPARTMENTAL ACCOUNTS

37. Departmental accounts - The Financial Secretary shall direct the manner in which each department of the Government shall keep its accounts which shall be considered subsidiary to the system of Treasury accounts. The necessary forms for all books, accounts, and documents required by the departments for properly carrying into effect the provisions of the Act shall be such only as are prescribed or approved by the Financial Secretary.

38. Financial Secretary to control stores - Subject to the provisions of the Act and of these regulations, the functions of co-ordinating and supervising and, where necessary or convenient, effecting the purchase, custody, distribution, use, disposal, and inter-departmental transfer of stores shall be vested in the Financial Secretary.

39. Board of Survey - The Minister of Finance may appoint a Board of Survey to perform such duties as he may direct. The Board in performing its duties, shall pay due regard to any accounting instructions given by the Financial Secretary.

40. Rules for accounting for and management of stores - Subject to the provisions of the Act and these regulations and any instructions issued by the Financial Secretary, heads of departments shall prepare rules for observance by accounting officers and others employed in connection with the accounting for and the management and control of stores. Before adoption, all such rules or amendments thereto shall be submitted to the Financial Secretary for approval.

41. Losses of stores - Losses of stores, deficiencies in stores, and damage to stores, otherwise than by reason of fair wear and tear, must be reported to the Financial Secretary.

42. Government employees not to deal in stores - Employees of the Government service shall not, either directly or indirectly derive advantage from dealing in Government stores or with Government contractors. Sales of stores to employees shall not be permitted without the authority of the Board of Survey.

WRITING OFF

43. Writing off money or stores - No employee of the Government or any service shall finally write off any departmental charge or physical losses of cash or stores, debtor balances, claims abandoned, or debts irrecoverable by the Government, nugatory expenditure (meaning thereby any payment of public money involving an immediate and formal loss, or the payment of public money involving an immediate and formal loss, or the payment of money in return for which no services have been rendered), or the cash values of issues in kind to any person whomsoever by way of allowance, unless the authority of the Minister has been obtained for the writing off in accordance with the Act.

COOK ISLANDS SAVINGS BANK

44. Money paid to the Cook Islands Savings Bank - All money paid to the Manager shall be paid into the Cook Islands Savings Bank Account and accounted for under the regulations and instructions for the time being in force for the management of the Cook Islands Savings Bank but subject, so far as they relate to the receipt and payment of public money, to the approval of the Financial Secretary.

Subject to this regulation, and when not inconsistent therewith, these regulations and any instructions issued by the Financial Secretary shall apply to all persons in the service of the Cook Islands Savings Bank.

REPEAL

45. Repeal - The Treasury Regulations 1969 are repealed.

M. Taruia
Clerk of the Executive Council

These regulations are administered in the Treasury

BY AUTHORITY:
P. PAUKA, Acting Government Printer, Rarotonga, Cook Islands - 1991