

CORRIGENDA.

Page 37—*Financial Regulations* 1923.

In Regulation 82, for “whatsoever” read
“whatsoever”.

FINANCIAL REGULATIONS 1923.⁽¹⁾

PART I.—PRELIMINARY.

1. These Regulations may be cited as the *Financial Regulations* 1923.⁽¹⁾

2. These Regulations are divided into Parts as follows:—

Part I.—Preliminary.

Part II.—The Estimates.

Part III.—Collection of Public Moneys.

Part IV.—Payment of Public Moneys.

Part V.—Trust Funds.

Part VI.—Deaths of Europeans.

Part VII.—Wages of Native Labourers and Deceased Natives.

Part VIII.—Stores.

Part IX.—Miscellaneous.

Part X.—Repeal.

3. In these Regulations—

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Definition
"Governor-
General" rep.
by S.R. 1940,
No. 231, r. 3.

Definition
"Lieutenant-
Governor" rep.
by S.R. 1940,
No. 231, r. 3.

(1) The *Financial Regulations* 1923 (made under the *Papua Act* 1905-1940) comprise the original *Financial Regulations* 1923, as amended by the other Regulations set out in the following Table:—

REGULATIONS MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Description and number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwllth. Gaz.</i>	Date on which took effect.
<i>Financial Regulations</i> 1923 (S.R. 1923, No. 74).	6.6.1923	14.6.1923	14.6.1923 (<i>Cwllth. Gaz.</i> of 14.6.1923)
<i>Amending Regulations</i> 1927, No. 73)	(S.R. 13.7.1927	14.7.1927	14.8.1927 (<i>Cwllth. Gaz.</i> of 14.7.1927)
<i>Amending Regulation</i> 1927, No. 143)	(S.R. 7.12.1927	8.12.1927	8.12.1927 (<i>Cwllth. Gaz.</i> of 8.12.1927)
<i>Amending Regulation</i> 1929, No. 112)	(S.R. 21.10.1929	24.10.1929	24.10.1929 (<i>Cwllth. Gaz.</i> of 24.10.1929)
<i>Amending Regulation</i> 1929, No. 137)	(S.R. 17.12.1929	19.12.1929	19.12.1929 (<i>Cwllth. Gaz.</i> of 19.12.1929)
<i>Amending Regulations</i> 1940, No. 231)	(S.R. 23.10.1940	24.10.1940	18.9.1940 (Reg. 1, S.R. 1940, No. 231)

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Ad. by S.R.
1940, No. 231,
r. 3.

- “Administrator in Council” means the Administrator acting with the advice of the Executive Council or acting in opposition to the advice and decision of the Executive Council as the case may be.
- “Commonwealth Treasurer” means the Treasurer of the Commonwealth of Australia.
- “Auditor-General” means the Auditor-General for the Commonwealth of Australia.
- “Treasurer” means the Treasurer of Papua.
- “Papua Account” means the Bank Account of the Territory of Papua.
- “Public Moneys” shall include all revenue, loan, trust, and other moneys whatsoever received for or on account of the Government of the Territory of Papua.
- “Receiver” means Receiver of Public Moneys.
- “Accounting Officer” shall include every person who, by any law, ordinance, regulation, or appointment, is charged with the duty of collecting or receiving, or who does actually collect or receive, any public moneys, or is charged with the duty of disbursing, or does actually disburse, any public moneys.
- “The Board” means the Stores Board.

4. The financial year shall commence on the first day of July and end on the thirtieth day of June.

5. All moneys paid into the Papua account, on and between the first and the last days of the financial year, shall be deemed to be the receipts of that year, and the amount of cheques drawn on the Papua account in the financial year shall be deemed to be the expenditure of that year.

PART II.—THE ESTIMATES.

Am. by S.R.
1940, No. 231,
r. 2.

6. Annual estimates of the revenue and expenditure of the Territory shall be prepared by the Treasurer and submitted by the Administrator to the Minister in July of the year to which the estimates relate.

7. The Treasurer shall show in his estimate of revenue under each head the estimated revenue for the previous year, the actual revenue for the previous year, and the estimated revenue for the year to which the estimates refer.

8. Estimates of expenditure shall be divided into divisions, subdivisions, and items, in the same manner as the estimates which are submitted to the Parliament of the Commonwealth of Australia.

9. The Treasurer shall show in the estimates of expenditure the estimated expenditure for the year to which the estimates refer in the first column, the appropriation for the previous year in the second column, and the expenditure for the previous year in the third column.

10. In preparing the estimates of expenditure the Treasurer shall show as far as is possible the total expense of each Department.

11. All regular annual salaries must appear under "Salaries," and all other expenses must appear under subdivisions "Contingencies" or "Miscellaneous."

12. The estimates of expenditure shall show as nearly as possible the amount which it is expected will actually be expended during the year.

13. Every item must be numbered, and the wording of each item must show clearly what the service is for.

14. Where increased expenditure is proposed a full statement of the grounds upon which the increase is considered necessary must accompany the estimates sent to the Minister.

15. Increases or decreases upon the previous year or any new items inserted, shall, if important, be explained in a footnote.

16. Where an officer holds more than one appointment or receives salary or allowances under more than one heading, it shall be shown in a footnote.

17. The fact of an officer being provided with a residence at the public expense shall be also recorded in a footnote.

18. The Treasurer's estimates of expenditure shall in no case exceed the estimate of revenue, together with the Commonwealth grant, and any appropriation sanctioned by any Ordinance or sanctioned by the Minister from the surplus of previous years.

19.—(1.) If the exigencies of the Public Service render it necessary to alter the proportions assigned to the particular items comprised under any subdivision in the annual supplies, the Administrator may by order direct that there shall be applied in aid of any item that may be deficient, a further limited sum out of any surplus arising

Sub-reg. (1)
am. by S.R.
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on any other item under the same subdivision unless such subdivision shall be expressly stated to be "unalterable."

(2.) Every order by which such altered application may be made shall be advised to the Treasurer and the local representative of the Auditor-General, and a copy thereof shall be laid before the Legislative Council within seven days after the making thereof if the Council be then in session and actually sitting, or if the Council be not then in session or actually sitting, within seven days after the commencement of the next session or sitting.

Sub-reg. (3)
am. by S.R.
1940, No. 231,
r. 2.

(3.) Nothing hereinbefore contained shall authorize the Administrator to direct that any such sum as aforesaid shall be applied in augmentation of or as an addition to any salary.

PART III.—COLLECTION OF PUBLIC MONEYS.

20. The Commonwealth Treasurer may agree with any bank upon such terms and conditions as he may think fit for the receipt, custody, payment, and transmission of public moneys within and without the Commonwealth, and for advances to be made, and for the charges for the same, and for the interest payable by or to the bank upon balances or advances respectively, and generally for the conduct of the banking business of the Territory of Papua.

21. No agreement shall be made for a period of more than one year unless it contains a provision that the same may be terminated at any time after notice not exceeding six months.

22. All public moneys shall be kept in the Papua account, which shall be kept in such bank and under such subdivisions (if any) as the Commonwealth Treasurer may in writing direct.

23. All moneys paid into any bank to the Papua account shall be deemed to be public moneys and the property of His Majesty, and to be money lent by His Majesty to the bank.

24. The Treasurer and all Receivers where banking institutions are available shall, on every day in which the bank is open, pay to the credit of the Papua account or other official accounts as instructed, all moneys (except those referred to in Financial Regulation No. 54) which on or before that day have come into their possession or control, and which are payable into that account. But moneys received on any day after ordinary banking hours may be paid into that account on the following day.

25. The officers referred to in the preceding Regulation shall obtain from the Bank an accountable receipt in duplicate in Form "A"

for every amount paid into the credit of the Papua Account, or any official account under their control. One copy shall be forwarded to the Treasurer and the other copy shall be filed in the Receiver's office. On the back of the form shall be entered the details of the deposit, namely:—amount of each cheque, notes, gold, &c. These details shall be verified by the bank stamp, and the initials of the teller.

26. On the death, resignation, or removal of any Accounting Officer the balances remaining at the credit of his official banking accounts shall, upon the appointment of his successor, unless otherwise directed by law, vest in and be transferred to the official accounts of such successor at the said bank or banks, and shall not, in the event of the death of any such Accounting Officer, constitute assets of the deceased or be in any manner subject to the control of his legal representatives.

27. The manager or person in charge of any bank into which any moneys shall be paid to the Papua Account, or in which any lodgment has been made or credit opened on account of the Government of Papua, shall on the first day of each month transmit to the local representative of the Auditor-General and to the Treasurer of Papua, at Port Moresby, a copy of so much of the debit and credit sides of the Papua account, or of the account in which such lodgment shall have been made or credit opened as aforesaid, as shall not previously have been submitted to the local representative of the Auditor-General and the Treasurer of Papua, and also a certificate setting forth the balance to the debit or credit of the said account or accounts.

28. Receivers of public money shall be appointed by the Administrator.

Am. by S.R.
1940, No. 231,
r. 2.

29. The Treasurer shall advise the local representative of the Auditor-General of the names and positions of all Receivers.

30. Every Receiver shall keep such cash-books or books, and in such form, as shall be directed by the Treasurer.

31. The Treasurer shall furnish all Receivers with receipt books, and all necessary money forms, in book form, and he shall cause all such money forms to be machine numbered. The Treasurer shall have the custody of the stock of receipt forms and money forms, and shall record in a register the numbers of all forms supplied to any Receiver. The Government Printer shall advise the local representative of the Auditor-General of the numbers of all receipt books and money forms supplied to the Treasurer.

32. (a) On the resignation, or on the removal, owing to leave of absence being granted, or from any other cause, of any officer who

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shall have charge of any receipt books and money forms, stock shall be taken by the outgoing officer of both the used and unused forms. Stock must also be verified by the incoming officer, and a certified inventory thereof shall be signed by both officers and must be forwarded to the Treasurer by the incoming officer by the first mail after such stock has been ascertained. A copy of the inventory is to be retained by the forwarding officer. Certified copies may be retained by both officers if desired.

(b) In a case where the outgoing officer leaves his station before the arrival of the incoming officer, the inventory is to be sent to the Treasurer certified by the outgoing officer only. The incoming officer shall upon arrival at the station take stock of the forms and send a certified inventory to the Treasurer.

(c) If the outgoing officer fails to take the inventory, the inventory of the incoming officer will be taken as correct, and the value of any money forms missing since the previous audit will be surcharged against the salary of the outgoing officer.

(d) If the incoming officer fails to take an inventory as prescribed, the inventory of the outgoing officer will be taken as correct, and the value of any missing money forms will be surcharged against the salary of the incoming officer.

33. Receivers shall give receipts for all public moneys paid to them on duly appointed official forms taken from books supplied by the Treasurer for that purpose. Such books and forms shall be used in consecutive order, and should any receipt, licence, or other form be cancelled, it is to be so endorsed on the counterfoil, and the form which should be suitably endorsed is to be left attached to the counterfoil or fastened thereto. On no account whatever are receipts to be given on other than the authorized forms. Full particulars shall be entered on the counterfoil of every receipt form, and the Receiver shall sign or initial each counterfoil. Duplicate receipts shall not be issued without the sanction, in writing, of the Treasurer.

34. Every Receiver shall remit at the end of each month to the Treasurer, unless otherwise directed by him, the full amount of his collections, together with a transcript of his cash-book. Provided that in any case in which the Receiver has been authorized by the Treasurer to pay money out of collections he shall forward the receipted vouchers in lieu of the cash represented thereby. The particulars of such collections shall be clearly set forth under the various heads of revenue in a Revenue Statement (which form shall be provided by the Treasurer), on which shall also be shown the details of the notes, gold, silver, copper, cheques, and receipted vouchers which are forwarded.

35. The transcripts of the Revenue Cash Books shall be forwarded by the Treasurer to the Commissioner for Lands, who shall cause the details of receipts under the head of Lands, Mines, Survey, and Agriculture, to be recorded in his registers forthwith, and the transcripts returned within three days to the Treasurer.

36. When any officer shall have neglected to pay his collections or to render his accounts within the time prescribed and as directed by these Regulations, or fails to produce to the local representative of the Auditor-General, or to the Treasurer when so required by them, all books, forms, and documents deemed by them, or either of them, to be necessary to the conduct of the audit, the circumstances shall be at once reported to the head of the Department under which such officer is serving. Such head of Department shall report the matter to the Administrator, who shall take such action as it appears to him the case demands.

Am. by S.R.
1940, No. 231,
r. 2.

37. Bills of exchange, cheques, or promissory notes are not on any account to be accepted as revenue or as trust money by a Receiver, unless authorized by the Treasurer in writing. Any officer doing so will be held responsible for the due payment of the same.

38. In every case in which an accounting officer shall fail to enforce the regular and punctual payment of revenue or other public moneys receivable by him, the amounts due shall be liable to be surcharged by the Treasurer against the salary of that officer unless and until he can show satisfactorily that such failure was occasioned by a cause beyond his control; and if, when such surcharge is made, the amount in default be not ascertainable from the revenue vouchers and accounts furnished, the salary of the officer shall not be paid until he shall have furnished to the Treasurer a satisfactory statement of the amount due.

39. Whenever it can be proved that a loss to the Government has arisen from the neglect, carelessness, want of proper precaution, or wilful fault of such officer, he shall be surcharged by the Treasurer with the amount and his conduct reported to the Administrator.

Am. by S.R.
1940, No. 231,
r. 2.

PART IV.—PAYMENT OF PUBLIC MONEYS.

40. Accounts in duplicate, one copy being stamped "Duplicate" and not signed by the Certifying Officer, for salaries and allowances shall be prepared in the several Departments and the original forwarded to the Treasury for payment in the same manner as provided for herein in the case of other accounts. The duplicate copy shall be retained at such office as the Treasurer shall from time to time direct.

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When preparing salary accounts—

- (a) In stating periods, the first and last days mentioned are invariably to be considered as both inclusive.
- (b) If a salary is regulated by a Daily Rate, the Daily Rate only; if by an Annual Rate, the Annual Rate only to be inserted in the proper column.
- (c) In the case of Daily Salaries the exact number of days chargeable is always to be specified.
- (d) One-twelfth of an Annual Salary is to be considered the proportion chargeable for each calendar month of the year of whatever number of days the month may consist.
- (e) The proportion of a salary for a broken period is to be computed by multiplying the amount of the Monthly or Quarterly Salary, according as the same is payable monthly or quarterly, by the number of days in the broken period and dividing by the number of days in the month or quarter.
- (f) Erasures or interlineations are not allowed.

41. Accounts in duplicate (one copy being stamped “duplicate” as soon as received by the Department, and not being signed by the Certifying Officer)—other than salary vouchers—shall be prepared by the public creditor, whose signature, as claimant, shall be a certificate that the amount claimed is due and owing for the services or articles specified therein. The receipt shall, wherever possible, be set out in words at full length, and shall be signed by the persons to whom the moneys are payable, or by their authorized agents, on settlement of the claim, and not before; provided, however, that the endorsement of cheques by the persons to whom moneys are payable, or by their authorized agents, may be accepted as the receipt for the payment of the accounts. The “duplicate” copy shall be retained at such office as the Treasurer shall from time to time direct.

Provided that the Treasurer of the Commonwealth may direct that “duplicate” accounts prescribed in this and the preceding section may be dispensed with.

Am. by S.R.
1940, No. 231,
r. 2.

42. Accounts when received shall be passed by the Treasurer, who shall be responsible for seeing that funds for the service in question are legally available. Expenditure of special character must be approved by the Administrator before payment.

43. The fullest information as to details must in all cases be inserted in accounts, and the dates of supplies or services must be shown.

44. Alterations in the accounts should be initialled by the person who signs as claimant if such alterations were made by him; and, if not, by the officer who made the correction and the Certifying Officer.

45. The officer incurring the expense must sign as such on the account. Such signature vouches for the accuracy of every detail on the form.

46. When payments are made to persons unable to write, the "mark" of the payee is to be made on the account as an acknowledgment of the payment, and such "mark" and such payment are to be witnessed wherever possible:

Provided that in the case of payment of native carriers an acknowledgment shall not be required, but particulars of the payments made shall be certified to by the officer making the payments, such payments to be witnessed whenever possible.

Proviso ad. by
S.R. 1927,
No. 143.

47. The officer making the payment must not sign the account as witness, provided however, that an officer alone on an out-station may do so if he sees no possibility of obtaining a witness without undue delay.

48.—(1.) An account shall not be considered in order until it has been certified to by the Certifying Officer. The Certifying Officer shall not certify any account until he is satisfied—

- (a) That the service has been duly rendered, or that the supply has been duly made.
- (b) That the amount is a proper and duly authorized charge upon the funds of the Government of Papua.
- (c) That the appropriation or fund to which it is chargeable is correctly stated thereon.
- (d) That the legal appropriation of the revenue suffices for the payment of the account and of all accounts previously certified, or

If the account is not payable out of the revenue that funds suffice for its payment and for the payment of all accounts previously certified.

- (e) That an account for the same service as that mentioned on the account under notice, or for part of it, has not previously been certified.
- (f) That the account is in such form, and contains such details, as are reasonable.
- (g) That the account is true and correct in every particular.

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am. by S.R.
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(2.) Provided that if it is not convenient or practicable for the Certifying Officer to carry out all the duties imposed upon him by this clause, he may rely for the proper performance of one or more of such duties upon the work of an Assistant Certifying Officer, who may be appointed by the Administrator to carry out the duties, but in such case the Certifying Officer shall not certify any account until the Assistant Certifying Officer has initialled it.

(3.) Every Certifying Officer shall keep an account of his expenditure in such manner as the Treasurer shall from time to time direct.

49. A second account must not be prepared, except when the original account has been lost or mislaid. If it be necessary to certify a "second" account, the Certifying Officer shall explain on the back thereof the reason for the non-production of the original, and shall, after due inquiry, certify that the claim has not been paid. Such second account shall have the words "second account, see endorsement," written across the face of it.

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1940, No. 231,
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50. The Treasurer is strictly prohibited from making any payments, or accepting any charge on his accounts, notwithstanding that the services to which they relate may be duly provided for in the Estimates or Appropriation Ordinance, unless authorized to do so by warrant, under the hand of the Administrator, as provided in Form C.

51. On the last day of the second month in each quarter of the financial year, the head of each department shall forward a statement to the Treasurer, specifying the expenditure estimated for the ensuing quarter, and other details as provided in Form B.

Am. by S.R.
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52. All disbursements of public money for or on behalf of the Territory are made by the Treasurer under authority from the Administrator, either personally or by officers acting under his instructions.

53. The Treasurer and all accounting officers will be held responsible personally and pecuniarily for inaccuracies in rendering accounts, and for any payments made, except as prescribed by these Regulations.

54. The Treasurer may give instruction in writing to any accounting officer to make certain payments on account of the Public Service from the revenue or other moneys collected by such officer. When sending the revenue or other moneys to the Treasurer, the receipted voucher for sums so paid out shall be forwarded at the same time.

55. Any officer allowing, or directing, any payment without proper authority will be held personally responsible for any amount improperly disbursed.

56. Certifying officers shall be appointed by the Administrator, and one or more paying officers by the Treasurer.

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57. Unless otherwise directed by the Treasurer, all cheques drawn by a paying officer shall be countersigned by an officer appointed by the Treasurer, who shall advise the bank accordingly. The number of the cheque shall be inserted at the head of each account.

58. The countersigning officer shall be responsible for seeing that, so far as his general knowledge of Government business enables him to judge, the account for which the cheque is drawn is properly payable, and that a cheque has not previously been drawn for the account. (Reference to the head of the account will enable the last-named test to be applied.)

59. Payment shall be made by cheque drawn on the Papua Account, except in such cases as those provided for in regulation No. 54. Unless otherwise directed by the Commonwealth Treasurer, all cheques shall be crossed, made payable to order, and marked "Not negotiable."

60. Payment shall be made by paying officers:—

- (a) To the claimant personally, on his applying to the paying officer.
- (b) To any bank to the credit of the claimant's account, if so directed by him. A duplicate of the pay-in slip, signed by the teller, and stamped with bank stamp, shall be attached to the account as full acquittance for the payment.
- (c) To the bearer of an order signed by the claimant.
- (d) Payment of salaries and wages may not be made to others than principals, except under special circumstances, which must be explained on the order by the person making payment.
- (e) Under no circumstances are duplicate receipts to be obtained.

61. As far as possible all accounts shall be certified before payment.

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62. (a) All officers entrusted with the payment of public moneys shall keep such cash-books or books, and in such form as shall be directed by the Treasurer.

(b) The Treasurer shall supply to the local representative of the Auditor-General copies of all the forms and instructions issued to officers by him under the powers conferred upon him under these Regulations.

PART V.—TRUST FUNDS.

63. A separate account shall be kept in the Treasury, to be called the trust fund, of all moneys which shall be placed to the credit of that fund under such separate heads as may be directed by the Treasurer or as may be authorized by any Ordinance.

64. It shall not be lawful for the Treasurer to expend any moneys standing to the credit of the trust fund except for the purpose of such fund, or under the authority of an Ordinance.

65. All the provisions of these Regulations relating to the issue and expenditure of moneys, and the authority for such issue and expenditure, shall apply to the issue and expenditure of moneys standing to the credit of the trust fund, and the Administrator shall have the same authority with respect to such moneys, and the expenditure thereof, as he has with respect to all other moneys at credit of the Papua account.

66. All the provisions of these Regulations relating to the collection and receipt of moneys, and the audit of the public accounts, and the powers and duties of the Auditor-General or his local representative, with respect to the expenditure of public moneys, and the duties and liabilities of accounting officers and other persons whomsoever, shall in like manner apply to moneys on account of the trust fund.

67. When under any Ordinance now or hereafter to be in force, any money (which by such Ordinance is, or shall be, directed to be paid into the Treasury) shall come to the possession or control of any person in the Public Service by virtue of his office or employment, for, or on account of, or for the use or benefit of, any other person, such first-mentioned person shall act with respect thereto in like manner as accounting officers are required to act with reference to their revenue collections, and such moneys shall be placed to the credit of an account to be kept in the Treasury for such purpose to be called the "Trust Fund," under such separate heads as the provisions of any existing or future law may render necessary.

68. When, by virtue of his office or employment, or of any legal process whatsoever, any moneys shall come to the possession or control of any person in the Public Service for, or on account of, or for the use or benefit of any other person, he shall, unless the Treasurer otherwise directs, pay or transmit the same to the Treasury on the first day of each next succeeding month, to be there placed to the credit of the trust fund hereinbefore mentioned, and shall forward returns thereof to the local representative of the Auditor-General and to the Treasurer in such form and in such manner as the Treasurer shall from time to time direct.

69. Unless expressly enacted to the contrary, all such sums as shall have been placed to the credit of the said trust fund, and as shall have remained unclaimed for the period of six years after the same shall have been so placed, shall be carried to and form part of revenue. Provided that any sum, the claim to which shall be established to the satisfaction of the Administrator in Council, after the same has been carried to the credit of revenue, may be withdrawn therefrom and refunded, upon the authority of the Administrator, with the advice aforesaid.

Am. by S.R.
1940, No. 231,
r. 2.

PART VI.—DEATHS OF EUROPEANS.

70. When the death of any intestate person is reported, it is the duty of the Curator's agent to take charge of the deceased's effects. An inventory must be taken of everything in the first instance. The inventory must be signed by the agent and dated, and if possible should be signed by a second person.

71. An affidavit of death must be filed with the estate papers. In affidavits all names should be stated in full, but the signatures of deponents are to be their usual signatures. It should be remembered that the affidavit of death is not a certificate, and that it is merely required under the *Probate and Administration Ordinance, 1913*.⁽²⁾ It is necessary, therefore, that a separate information of death be sent to the Registrar-General, Port Moresby, so that particulars of death may be recorded in the register of deaths kept there.

72. The Curator's agent should then dispose of perishable goods to the best advantage. Information as to what is sold and the price realized must be noted in the inventory. Guns, watches, and valuables should not, as a rule, be sold, but should be carefully preserved and instructions awaited from the Curator as to their disposal. Guns may, however, sometimes be sold, if a fair price be offered.

(2) Now the *Probate and Administration Ordinance, 1913-1940*.

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73. There must then be sent to the Curator by the Curator's agent—

- (a) Notice of death.
- (b) Inventory of real and personal estate.
- (c) Affidavit of intestacy.
- (d) Statement of sales (if any).
- (e) Statement of account.
- (f) A list of unsold effects.
- (g) Private papers and valuables.
- (h) Cash in estate.

74. If the estate can afford it, the Curator's agent may pay from funds in the estate—

- (a) Burial expenses of deceased.
- (b) Expenses incurred in collecting effects, &c.;

but any debts against the estate are to be attached to an affidavit of debt, and forwarded to the Curator.

75. (a) In cases where the deceased's next of kin is at hand to look after an estate it is generally not necessary for officers to do anything but to report the circumstances to the Curator. The Curator's agent should in every instance furnish the Curator with the address of the deceased's relatives if possible, so that they can be notified by the Curator of the death and of what action is being taken.

(b) In cases where the deceased has left a will and the executor is available, no action need be taken other than reporting the death. If, however, the executor cannot be communicated with immediately, action must be taken to protect the estate, and, in such cases, perishable goods should be dealt with in the manner prescribed in regulation 72 in the case of intestate estates.

PART VII.—WAGES OF NATIVE LABOURERS AND DECEASED NATIVES.

76. Officers receiving moneys as deposits for the wages of natives, or for the wages due to deceased natives, or to natives who have deserted from their employment, shall issue an official receipt to the payer of such money.

77. Unless the Treasurer otherwise directs, a separate Cash Book shall be kept, in such form as the Treasurer shall from time to time direct, in which the full particulars of all moneys collected on this account shall be entered.

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78. Proper receipts must be obtained and filed for all payments from this account. As the payments are made to natives, they should, if possible, be made in the presence of a witness, who must sign the receipt as such.

79. When the balance is struck monthly, in addition to seeing that the Cash Book balance agrees with the cash in hand, it must be seen that the amounts not marked off on the debit side make up and agree with the total of the balance. The amounts shall be marked off in such manner as the Treasurer shall from time to time direct.

80. Moneys received by an accounting officer (for the purpose of being paid over to any other person), which have been in his possession unclaimed for a period of over twelve calendar months, or any other moneys which have remained on hand for a period of twelve calendar months, shall, unless otherwise directed by the Treasurer, be transmitted to the Treasury with full details, to be placed to the credit of Trust Fund.

PART VIII.—STORES.

81. There shall be a Board, to be called the Stores Board. It shall consist of the Government Secretary, the Director of Public Works, the Treasurer, the Commissioner for Lands, the Chief Medical Officer, the Government Storekeeper, and such other persons as the Administrator may think fit to appoint. The Government Storekeeper shall be Secretary to the Board, which shall hold its meetings at the Government Stores on Friday in each week at 10 a.m., and at such other times and places as the Board may decide. At any meeting any two members of the Board shall form a quorum.

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1940, No. 231,
r. 2.

82. The Government Stores shall be under the direction of the Treasurer, and, unless the Administrator otherwise directs, no stores of any description whatsoever shall be obtained for the Public Service except through the Government Store except—

Am. by S.R.
1940, No. 231,
r. 2.

(a) The Senior Officer at any out-station may purchase locally any stores urgently required for the Public Service, but the value of any stores so purchased shall not at any time exceed £10. The Senior Officer shall state on the vouchers the explanation of the emergency.

(b) As hereafter provided.

83. Unless the Board otherwise directs, ordinary stores may be ordered by the Government Storekeeper from any part of the Commonwealth, or elsewhere if more convenient.

ADMINISTRATION AND GOVERNMENT—

Am. by S.R.
1940, No. 231,
r. 2.

84. Tenders shall be publicly invited and contracts taken for all supplies the estimated cost of which exceeds £100, unless the expenditure be authorized by the Administrator in Council. Tenders, when received, shall be submitted to and dealt with by the Board.

85. Excepting in such cases as the Board may otherwise direct, all stores are to be consigned to the Government Storekeeper, whose duty it is:—

- (a) To see that all consignments of stores are landed according to the Shipping Receipts.
- (b) To receive goods into the Government Stores, and to see that they are according to order, and that everything is according to the invoices.
- (c) To check the measurements and weights for freight, and to call the Board's attention to any charges which appear excessive.
- (d) When stores are, by order of the Board, sent direct to any officer, the duties set out in (a) (b) and (c) of this regulation, to be carried out by the Government Storekeeper, shall be carried out by the officer to whom the goods are consigned.

86. All goods received by the Government Storekeeper shall be stowed in the Government Stores. The Government Storekeeper and his subordinates will be held personally and pecuniarily responsible for all Government Stores intrusted to their charge. The stores must be kept in good order and all articles properly stowed away, and every precaution taken for their security.

Am. by S.R.
1927, No. 73.

87. The Government Storekeeper shall keep a Stock Ledger to show a full and proper account of all stores received and issued by him. All invoices received shall be entered up in a Purchase Book together with the charges thereon, and all goods issued shall be charged up in an Issue Book at the landed cost.

88. On the 30th day of June in each year a balance shall be struck, and the Treasurer or such officer or officers as he shall appoint shall, on that day, take stock of the stores on hand, and make a full inventory of the quantities and values thereof.

Am. by S.R.
1927, No. 73.

89. All articles required from the Government Stores for the Public Service must be applied for on the requisition forms supplied for the purpose. Requisitions, in such form as the Treasurer may from time to time approve, must be sent to the Certifying Officer controlling the vote proposed to be charged. The estimated cost of the goods required

must be endorsed on the requisition before it is transmitted to the Certifying Officer.

90. Upon receipt of a requisition, the Certifying Officer shall, if he approve of it, certify to the same and forward it to the Secretary to the Board. The Certifying Officer shall not certify any requisition until he is satisfied—

- (a) That the amount set down for the goods required has not been under-estimated;
- (b) That the amount is a proper and duly authorized charge upon the funds of the Government of Papua;
- (c) That the appropriation or fund to which it is chargeable is correctly stated thereon;
- (d) That the legal appropriation of the revenue suffices for the payment of the requisition and all requisitions previously certified; or, if the amount is not payable out of the revenue, that funds suffice for its payment and for the payment of all requisitions previously certified;
- (e) That a requisition for the same stores and for the same service as that mentioned on the requisition under notice, or for part of it, has not previously been certified;
- (f) That the requisition is in such a form and contains such details as are reasonable.

91.—(1.) In preparing requisitions, officers must comply with the following:—

- (a) The vote and the number of the item in the Estimates of Expenditure under which the stores are applied for must be inserted in the requisition.
- (b) In requisitions for rations for Police and other natives employed by the Government and for Prisoners the number of men must in every instance be stated, together with the full period for which the rations are required.
- (c) The approved scale of rations must not under any circumstances be exceeded.
- (d) In requisitions for articles of food, trade, &c., for payment of transport and purchase or lease of native lands, the basis upon which the quantities have been arrived at must be fully set out.
- (e) All requisitions must be typed or clearly written, and the items must not be crowded. To avoid delay in dealing with requisitions, the fullest particulars and descriptions of articles should be given.

ADMINISTRATION AND GOVERNMENT—

- (f) Requisitions for articles of an exceptional nature should be submitted on a separate form with a full explanation of the circumstances under which such articles are required.
- (g) All officers, with the exception of those stationed at Port Moresby, should, unless the Board otherwise directs, forward their requisitions for supplies half-yearly, and three months in advance of the date upon which the stores are required. Officers stationed at Port Moresby shall forward requisitions at such times and periods as may from time to time be decided and ordered by the Board.

(2.) At all Government Stations where native food can be grown or bought, full quantities should not be requisitioned for. Officers in charge of such stations must not fail to plant or buy a sufficiency of native vegetables for the use of Police, other natives employed by the Government, and for prisoners; neglect to do so will be regarded as a want of efficiency.

92. Upon receipt of stores from the Government Storekeeper, the receiving officer shall check same with the stores issue note forwarded, and, if correct, sign the issue note, and return it immediately to the Government Storekeeper. In the case of any discrepancies, he shall draw attention to them in a letter addressed to the Government Storekeeper.

93. All stores issue notes shall be filed by the Government Storekeeper, and, duly receipted, shall be taken as proof, unless the contrary be proved, that the goods have been issued from the Government Stores and received by the officer who signed the receipt.

94. When preparing half-yearly requisitions, stock must be taken, and a statement must be sent to the Certifying Officer, showing the balance of each article on hand at that time. Where possible, two officers must certify that the return is correct.

95. Upon receipt of a requisition the Board shall—

- (a) See that the requisition has been drawn up in conformity with these Regulations.
- (b) Have the quantities of rations asked for checked, to ascertain if they are according to scale; and, if not, alter them in such way as it may think fit.
- (c) See that the amount allotted for expenditure has not been exceeded.
- (d) Note and refer to the Administrator any apparent extravagance, even though the amount allowed to the officer requisitioning may not be exceeded.

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96. Officers stationed at Port Moresby must take delivery of the goods required at the Government Stores on Wednesday of each week, between the hours of nine and one and two and four o'clock, or at such other times as the Board may direct. In no case must a native, unless employed upon clerical duties, be allowed to take delivery of goods from the Government Storekeeper. This regulation shall not apply to requisitions on behalf of the Administrator.

Am. by S.R.
1940, No. 231,
r. 2.

97. In case of emergency, the Treasurer may order the Storekeeper to supply any article or articles said to be urgently required, and he shall submit the requisition to the Board at its next meeting, together with the requisitioning officer's explanation of the emergency. The Treasurer shall be the sole judge as to whether it is a case of urgency or not.

98. Unless the Administrator otherwise directs, no Government Property or Stores shall be sold or otherwise disposed of (excepting as provided by these Regulations) until the approval of the Board has been obtained. The Secretary of the Board shall inform the local representative of the Auditor-General of every such approval, giving particulars of the property or stores to be sold or disposed of and the name of the officer authorized to sell or dispose thereof.

Am. by S.R.
1940, No. 231,
r. 2.

99.—(1.) An officer responsible for the care and control of non-expendable articles shall—

R. 99 sub. by
S.R. 1929, No.
112; re-sub. by
S.R. 1929,
No. 137.

(a) keep a record thereof in accordance with the form approved by the Treasurer; and

(b) furnish, to the Head of his Department, at the time, and in accordance with the form, approved by the Treasurer, but not less than once in each year, a return thereof.

(2.) An officer responsible for the care and control of expendable articles shall, if so directed by the Administrator, keep records and furnish returns thereof.

Sub-reg. (2)
am. by S.R.
1940, No. 231,
r. 2.

(3.) Every officer to whom any articles are entrusted, and the subordinates of any such officer, shall use every care for their safe custody and preservation and each may be held personally and pecuniarily responsible therefor.

(4.) When an officer takes over from any officer responsible for the care and control of articles—

(a) stock shall be taken by the outgoing officer and checked by the incoming officer;

(b) an inventory thereof in accordance with the form approved by the Treasurer and signed by both officers shall be forwarded, as soon as practicable, to the Head

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of the Department which the outgoing officer is leaving ;
and

(c) each officer shall retain a copy of the inventory mentioned in the last preceding paragraph.

(5.) In the event of the outgoing officer leaving before the incoming officer has taken over—

(a) the outgoing officer shall—

(i) take an inventory in accordance with the form approved by the Treasurer ; and

(ii) forward the inventory, on being certified under his hand only, to the Head of the Department which he is leaving ; and

(b) the incoming officer shall—

(i) on taking over, take an inventory in accordance with the form approved by the Treasurer ; and

(ii) forward the inventory, on being certified under his hand, to the Head of the Department.

(6.) In any case where the outgoing or incoming officer fails to take an inventory in accordance with the form approved by the Treasurer, the inventory taken by the outgoing or incoming officer, as the case may be, shall be taken to be correct, and the value of any missing article may be surcharged against the salary of the officer who failed to take the inventory.

PART IX.—MISCELLANEOUS.

100. The Treasurer shall keep, and cause to be kept by the various Accounting Officers, such books of accounts and in such manner as the Treasurer for the Commonwealth may from time to time direct.

101. Erasures are not permitted in either books of account or vouchers. If an error be made, the necessary correction must be made by ruling through the incorrect amount or words and writing the correct figures or words above the original entry. This regulation, excepting as regards the first sentence, shall not apply to corrections to be made by means of the Journal.

102. As soon as possible after the end of each quarter there shall be published in the *Commonwealth Gazette* and the *Papua Gazette* a statement, signed by the Treasurer, showing the receipts and expenditure of Papua between the first day of the financial year and the last day of such quarter. The statement shall show also the receipts and

Financial Regulations 1923.

expenditure during the corresponding period of the previous financial year.

103. The Administrator may cause fidelity guarantees to be obtained for all offices held by officers handling public moneys to guarantee the Government against loss arising from fraud or want of fidelity on the part of the holder for the time being of each guaranteed office. The amount for which each office shall be guaranteed shall be determined by the Administrator, who may cause the amount for which each office is guaranteed to be varied or altered as the necessity therefor arises. The Commonwealth Treasurer may at any time direct that the amount of any guarantee shall be increased, and the Administrator shall cause the guarantee in question to be increased accordingly.

Am. by S.R.
1940, No. 231,
r. 2.

104. The Government Secretary shall notify the local representative of the Auditor-General of all expenditure warrants signed by the Administrator.

Am. by S.R.
1940, No. 231,
r. 2.

105. Officers are strictly forbidden to obtain signatures to blank forms of account, or orders for payment, or to acquittances or receipts before the actual payment of the accounts, or to acquittances or receipts which are not properly filled in.

106. The Treasurer may personally, or with the Administrator's authority, by deputy, conduct inspections of the accounts of all Accounting Officers, and for this purpose he shall at any time have access to all books, vouchers, and documents in the charge of such officers. On the completion of such inspections, he shall report to the Government Secretary any material irregularities connected with the public accounts, and any particulars in which the provisions of the Revenue Laws may appear to him to need amendment. A copy of such report shall be sent by the Government Secretary forthwith to the local representative of the Auditor-General. It is at all times the duty of the Treasurer to watch all receipts and expenditure to see that all revenue that should be transmitted to the Treasury is being promptly received, and that all expenditure is duly authorized and economical.

Am. by S.R.
1940, No. 231,
r. 4.

107. It is the duty of all officers to reply promptly to any audit queries addressed to them by the Auditor-General or his local representative or by the Treasurer, giving fully the particulars or information required.

108. No officer shall incur any expenditure unless duly authorized so to do. The Administrator may authorize officers to incur expenditure up to a certain limit in cases of emergency. Any expenditure so incurred shall be immediately reported to the Treasurer.

Am. by S.R.
1940, No. 231,
r. 2.

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Form B (Clause 51).

TERRITORY OF PAPUA.

ESTIMATE OF EXPENDITURE FOR QUARTER.

Date.

To the Honorable
The Treasurer.

The following expenditure is estimated for the Quarter ending
, for the Department.

Division.	Subdivision.	Estimated Amount Required.	Previous Amounts Estimated.	Expenditure to Date of Application.	Outstanding Liabilities on Requisitions, &c.	Balance of Vote including Outstanding Liabilities.

Signature of Head of Department.

NOTE.—A full explanation must be forwarded with this application if the estimated amount required exceeds one-fourth of the yearly appropriation for the vote.

Form C (Clause 50).

TERRITORY OF PAPUA.

Am. by S.R.
1940, No. 231,
r. 2.

WARRANT NO.

The Administrator.

The amount of moneys likely to become due and payable out of the Papua Account during the months of _____ now next is _____ pounds _____ shillings and _____ pence, and the services and purposes for which the same will be required are as follow (that is to say):—

Division.	Subdivision.	Purpose.	Amount Previously Authorized.			Amount Now Authorized.			Total Amount Authorized.			Provision Authorized.			Balance.
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Total															

I certify that the sums above-mentioned are legally available for and applicable to the services and purposes respectively above set forth.

Dated this _____ day of _____ 19 _____
Treasurer.

To the Treasurer of
The Territory of Papua.

You are hereby authorized to issue out of the Papua Account the amount above set forth and for so doing this shall be your sufficient warrant.

Given under my hand the _____ day of _____ 19 _____

Administrator.

ADMINISTRATION AND GOVERNMENT—