

CONDOMINIUM DES NOUVELLES-HEBRIDES

NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 10 de 1957

JOINT REGULATION 10 of 1957

## JOINT REGULATION

No. 10 of  
1957.

To provide for the conduct of the finances of the Joint Administration.

[Published: Condominium Gazette No. 197]

MADE by the British and French Resident Commissioners under the provisions of Articles 7, 5 and paragraph 2 of Article 2 of the Anglo-French Protocol of 1914.

## PART I

## SHORT TITLE

1. This Regulation may be cited as the Joint Finance Regulation, 1957.

## PART II

## ESTIMATES

2. The annual estimates of revenue and expenditure of the Joint Administration shall be prepared by the Resident Commissioners and submitted to Her Majesty's Government in the United Kingdom and to the Government of the French Republic for approval.

3. The estimates shall comprise—

*Ordinary revenue:* the proceeds of taxes, fees and dues of all sorts, with revenue from Joint Administration property and Bank deposits, and any other receipts of a recurrent nature;

*Extraordinary revenue:* the proceeds of the sale of Joint Administration property; grants and withdrawals from reserves;

*Ordinary expenditure:* payment to cover the recurrent costs of normal services;

*Extraordinary expenditure:* capital and other non-recurrent expenditure.

4. Estimates of revenue and expenditure from non-recurrent grants or loan funds shall be shown separately.

5. Approval of the annual estimates shall be signified by the enactment of an Appropriation Regulation.

## PART III

## ESTIMATES—GENERAL PROVISIONS

6. The "financial year" to which the estimates shall apply shall run from 1st January to 31st December of each year.

Provided that in order to allow for the collection of revenue arising, and the settlement of expenditure incurred during the financial year but for which the supporting documents are not available by 31st December, the accounts for the financial year will not be closed until the 28th February of the following year.

7. (a) The authority to approve expenditure is vested in the Resident Commissioners who may delegate this authority, after approval of the estimates, by General Warrant to the Ordonnateur who shall exercise it subject to approval by the Treasurer.

(b) Pending approval of the estimates, the Resident Commissioners may issue a Provisional General Warrant for a period not exceeding three months at a time, and for amounts not exceeding one quarter of the amount approved in the preceding year in respect of each item.

(c) The Ordonnateur may, by means of a Financial Warrant, delegate authority to incur expenditure to a Head of Department which, for the purposes of this Regulation, shall include any person so designated by the Resident Commissioners.

(d) A Head of Department may sub-delegate authority to incur expenditure to a subordinate officer by means of a Departmental Warrant.

(e) The Resident Commissioners may jointly authorise variations in the approved estimates within such limits and subject to such conditions as the High Commissioners may from time to time prescribe.

8. (a) Expenditure may only be incurred within the limits set by Warrant which may not authorise amounts in excess of those authorised in the General Warrant.

(b) Authority to incur supplementary expenditure may be granted by Special Warrant issued jointly by the Resident Commissioners.

9. All Warrants specified in the preceding paragraph shall cease to have effect at the end of the financial year in respect of which they have been issued.

10. Any officer incurring expenditure in excess of the amount for which authority has been granted to him, or in the absence of a Warrant, may be held personally and financially responsible therefore.

#### PART IV

##### AUTHORISATION OF EXPENDITURE AND PAYMENTS

11. Any Head of Department, or officer authorised by him by Departmental Warrant, shall be responsible for informing the Ordonnateur of the amount of any expenditure incurred by his

department and for certifying the correctness of any document submitted for payment.

12. In submitting a document in support of a claim to payment, a Head of Department shall certify thereon in the prescribed manner—

- (i) that the goods have been supplied or the service rendered;
- (ii) that the amount has been entered in the Vote book.

13. Payment Vouchers shall be prepared under the direction of the Ordonnateur, signed by him and certified by the Treasurer that the expenditure has been correctly allocated, is properly authorised, that funds are available and that the payment is in accordance with any financial orders issued under this regulation.

14. (a) Unless otherwise authorised by Financial Orders no payment shall be made which is not supported by a voucher issued in accordance with the provisions of this regulation.

(b) Subject to the proviso in Article 6, a voucher shall lapse with the end of the financial year in which it was issued and a new voucher may be issued in respect of the charge.

15. Paying officers shall satisfy themselves of the identity of the person receiving payment ensuring that the voucher is signed by the person to whom it has been made out, or by a representative appointed by the payee and holding an authority in the form to be prescribed by Joint Standing Order.

#### PART V

##### RECEIPTS

16. No revenue shall be collected without proper authority and all revenue collected shall be credited to the appropriate head in the estimates.

17. Heads of Departments shall ensure the prompt collection of revenue accruing to their department.

18. Revenue collected against an order to pay or demand note shall become due immediately on receipt of such order to pay or demand note or within the time prescribed in the legislation governing the collection of such revenue.

19. The collection of revenue in respect of public utilities and services such as posts and telephones, radio and water supply shall be made in accordance with the provisions of the appropriate legislation.

20. (a) Other revenue for which no specific rate or method of collection is laid down will be collected by receivable order issued by the Ordonnateur and verified by the Treasurer.

(b) A receivable order issued to effect the repayment of an advance or payment incorrectly made shall be called a repayment order.

(c) Revenue collected under Section 18 and 19 above shall be covered monthly by consolidated receivable orders issued by the Ordonnateur and approved by the Treasurer.

21. The gross amount of each receipt shall be credited to revenue, any cost of collection or supervision being debited to the appropriate item of expenditure.

22. Except where otherwise provided by legislation a revenue collector shall immediately issue a receipt from a book of numbered counterfoil receipts for each sum collected by him.

23. (a) No officer responsible for the collection of revenue shall consent to payment being deferred, without specific permission of the Resident Commissioners.

(b) Should a payee dispute the correctness of any revenue assessment made against him he shall, unless permission to defer payment has been obtained from the Resident Commissioners, first pay in the amount assessed, and submit a request for adjustment to the Resident Commissioners through the Ordonnateur and Treasurer.

24. (a) Failure to pay any tax or due of any kind, which has been properly demanded or notified, within the time prescribed by law renders the defaulter liable to civil action in the appropriate court for recovery of such tax or due together with such costs as the Joint Administration may have incurred thereby.

(b) Any person responsible for the collection of revenue shall in the event of any payment not being made within the time prescribed by law report the circumstances to the Treasurer, who shall recommend action for recovery to the Resident Commissioners.

## PART VI

### CUSTODY AND MANAGEMENT OF PUBLIC FUNDS

25. Revenue collectors and paying officers and accountants shall be appointed by the Resident Commissioners on the recommendation of the Treasurer, the maximum amount of funds to be held by such officers being determined by the Treasurer.

26. A revenue collector or paying officer shall, at the first opportunity, pay in to the Treasury or into a Joint Administration bank account any amount in excess of the maximum allowed, such payment being supported by any documents required by Financial Orders.

27. No officer other than the Treasurer shall make payments outside the territory.

28. (a) Funds held by revenue collectors or paying officers shall not be used by them except for purposes which are properly authorised.

(b) All officers shall be personally and pecuniarily responsible for any public funds held by them.

(c) In the event of any loss or deficiency the Resident Commissioners may, in their discretion and having acquainted themselves of the circumstances, authorise the write-off of any public funds or stores:

Provided that the officer responsible for the custody of such funds or stores shall be required to show that he did conscientiously apply the provisions of this regulation and orders made under it.

(d) The powers of the Resident Commissioners to approve a write-off shall be prescribed by the High Commissioners whose prior authority shall be required for any write-off beyond the limits so prescribed.

## PART VII

### REVENUE BALANCES

29. (a) The Resident Commissioners shall take such steps as they consider necessary to manage the accumulated revenue balance of the Joint Administration and may, subject to the provisions of this Regulation, authorise withdrawals from and additions to such balance.

(b) The accumulated revenue balance shall wholly or in part, according to the requirements of normal administration, be maintained on deposit in a bank or banks, or otherwise securely invested in such manner as may from time to time be prescribed by Joint Decision of the Resident Commissioners.

## PART VIII

### ACCOUNTS

30. The accounting records of the Joint Administration shall show all transactions relating to—

- (i) the engagement of expenditure and the settlement of payments;
- (ii) the collection of revenue; and
- (iii) other assets and liabilities not specifically exempted therefrom by the Resident Commissioners.

31. (a) The following principal records of account shall be kept—

- (i) a Vote Book, by the Ordonnateur and each holder of a valid Warrant;
- (ii) a register of Payment Vouchers, by the Ordonnateur;
- (iii) a Register of Receivable Orders, by the Ordonnateur;

(iv) a Cash Book, by any officer receiving or disbursing public monies;

(v) a Daily Abstract, a Main Ledger with record of underline accounts and of the accumulated revenue balance, and a Journal, by the Treasurer.

(b) Subsidiary records of account shall be kept by such officers as the Treasurer, with the approval of the Resident Commissioners, may from time to time require.

(c) The form in which records of account shall be kept shall be prescribed by the Treasurer or Ordonnateur, as the case may be, with the approval of the Resident Commissioners.

32. (a) Every transaction involving the receipt or disbursement of public monies shall be recorded in a Cash Book which shall be balanced daily.

(b) All cash accounts shall be ruled off on the last working day of each month and the balance carried forward.

(c) At the end of the financial year and subject to the provisions of Article 6 all cash accounts shall be closed and a final balance struck.

## PART IX

### CONTROL AND AUDIT

33. (a) The Treasurer shall prepare and submit to the Resident Commissioners a monthly statement of account as at the last day of the previous month. This statement shall be initialled by the Ordonnateur.

(b) The Annual Statement of Account in respect of the previous financial year shall be prepared by the Treasurer before 31st March following, and submitted to the Resident Commissioners. This account shall be initialled by the Ordonnateur.

34. On the last day of each financial year the holdings of every officer having custody of public funds or stamps shall be verified by a Board of Survey in the manner prescribed by Joint Standing Orders.

35. Surprise checks of cash holdings will be carried out in the prescribed manner—

- (i) by the Treasurer on any officer's cash holdings;
- (ii) by any Head of Department on the cash holdings of a subordinate officer under his control;
- (iii) by the District Agents on the cash holdings of any officer outside Vila; and
- (iv) by the Postmaster or the District Agents on his request on the stamp holdings of any officer.

36. (a) On the request of a Resident Commissioner, an auditor nominated by him shall be appointed jointly to audit the accounts of the government. The auditor shall satisfy himself that all officers are observing the procedure laid down in this Joint Regulation and orders issued under it and shall have access to any accounting document he may require to enable him to carry out his duties. He shall investigate any irregularity he observes and shall submit to the Resident Commissioners a full report thereon together with such further comment and advice as he may consider desirable.

(b) An audit inspection of the accounts shall be carried out at least once in respect of each financial year.

37. The Resident Commissioners may jointly issue such Standing Orders as will be necessary to the proper application of this Joint Regulation.

PART XI

REPEAL

38. The Condominium Financial Regulation No. 3 of 1925 as amended by Joint Regulation No. 2 of 1929 is hereby repealed.

39. This regulation shall come into force on 1st January 1958.

Dated at Vila this 21st day of November 1957.

A. TRAMIER

J. S. RENNIE

The Resident Commissioner  
for the French Republic.

Her Britannic Majesty's  
Resident Commissioner.

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