

STATUTORY RULES.

1908. No. 131.

LONDON ACCOUNT REGULATIONS UNDER THE AUDIT ACTS 1901-1906.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the within London Account Regulations under the Audit Acts 1901-1906 to come into operation forthwith. Such Regulations shall supersede the Provisional Regulations (Statutory Rules 1908, No. 89) under the said Act made on the 29th day of July, 1908.

Dated this 8th day of December, One thousand nine hundred and eight.

DUDLEY,

Governor-General.

By His Excellency's Command,

ANDREW FISHER,

Treasurer.

INDEX TO LONDON ACCOUNT REGULATIONS.

	Clause No.
Accountant may not be also Paying Officer	16
" to keep a Ledger, Order Book, Register of Accounts, and Journal ..	19 (c)
" to prepare accounts	19 (a)
" to check and initial accounts	19 (b)
" to complete the certificate of every account in respect of: the manner of payment of the account	23
" to record all authorities for payment into bank accounts	23
" to see personally to advices to creditors of payments into their bank accounts	39
" to audit Commonwealth accounts in London	19 (d), 49
" to have access to memorandum book of Officer in Charge (Form 9) ..	39
" to see all countersigned cheques on hand at close of each day, and vouchers for payments made during the day	39
" to check ditto ditto with Memorandum Book of Officer in Charge ..	39
" to check and initial acquittances to all payments made at close of each day	39
" to examine Bank Account and compare with Bank Pass Book	49 (a), 49(e)
" to reconcile balance of Bank Pass Book with balance of Bank Account	49 (d)
" to inspect and examine vouchers	(49) (b)
" to examine receipt books, &c., and trace all collections to account ..	49 (c)
" to certify copy of Bank Account to be furnished to Treasury	50, 51
" " statement of Ledger Balances to be furnished to Treasury	52
" to bring under notice balances at credit of Ledger Accounts when orders are completed	48
" shall not order, inspect, nor certify to delivery of supplies	18
" " " have custody of cash or cheques	20 (a)
" " " lodge cash or cheques to credit of bank accounts	20 (b)
" " " hand cash or cheques to claimants	20 (c)
" " " sign receipts for moneys due to Commonwealth	20 (d)
" to make suggestions for alteration of Regulations if thought necessary	19 (e)
Accounts to be certified by Officer in Charge	17 (c)
" for supplies to bear a certificate, in addition to 17 (c), showing proof of delivery and nature of inspection made	24
" duplicate, preparation of	25
" payment of. See Payment of Accounts.	
" remittance. See Remittance Accounts.	
Acknowledgments for receipts of money not to be given in manuscript ..	33
Acquittances to accounts not to be signed before actual payment	35
" " to be checked and initialed by Accountant	39
Advance may be made to Paying Offices, London	30, 43
" made to Paying Officer may be reimbursed	43
" " " to be posted to his debit in the ledger	43
" account to be furnished when remittance is over £250	8
" " for remittances approved by Regulations	8
Audit of accounts in London to be made by Accountant	19 (d), 49
Auditor-General to examine London documents	58
" to forward vouchers to Departments concerned	58
Bank to be advised of remittances	14
" to acknowledge remittances to Officer in Charge and Treasury	12
" to furnish to Treasury, at end of each month, a copy of Pass Book for that month	53
" account to be kept in Form 4	17 (a)
" " entries in, to be posted direct to Ledger Accounts	40
" " to be compared with Bank Pass Book	49 (a)
" " balance of, to be reconciled with balance of Bank Pass Book	49 (d)
" " to be added and balance carried down twice a month	50
" " copy of to be forwarded to Treasury at end of month	50, 51

	Clause No.
Moneys due by Commonwealth in United Kingdom, to be paid through Officer in Charge	1
" collected in London. See Collections.	37
" private, not to be mixed with Commonwealth funds	55
Marine Insurance to be effected on all supplies shipped from United Kingdom ..	16
Officer in Charge may not be Paying Officer	15
" " to be advised of remittances and accounts to be credited	17 (c)
" " to certify accounts for payment	24
" " to give a certificate (in addition to that under 17 (c) on all accounts for supplies, showing proof of delivery and nature of inspection made	25
" " to indorse duplicate accounts	28
" " to countersign all cheques for payment, see they are properly drawn and crossed, that two cheques are not drawn for one account, that no two cheques bear the same numbers, and that the accounts are certified	39
" " to enter in a Memorandum Book (Form 9) number and amount of all cheques countersigned	20 (a)
" " shall not have custody of cash or cheque	20 (b)
" " lodge cash or cheques to credit of bank accounts	20 (c)
" " hand cash or cheques to claimants	20 (d)
" " sign receipts for moneys due to Commonwealth	4
" " to inspect supplies as required	55
" " to insure against marine risks all supplies shipped from the the United Kingdom	54
" " may place moneys on fixed deposit	50, 52
" " to forward vouchers, copy of bank account, and statement of ledger balances to Treasury each month	53
" " to arrange for bank to forward each month a copy of Pass Book for that month	16
" " to supervise Accountant and Paying Officer	16
" " responsible for carrying out of Regulations	37
Official moneys not to be mixed up with private funds	31 (c)
Order to pay agent (Form 12) to be retained in London Office	19 (c)
Order Book to be kept	1
Orders for supplies from United Kingdom to be placed with Officer in Charge	2
" " to be numbered consecutively	9
" " numbers of to be set out on remittance accounts	3
" " separate orders to be furnished when supplies are chargeable against more than one item of Appropriation Act	4
" " to specify the nature of inspection (if any) to be made	58
" " records to be kept by Departments concerned	58
" " expenditure in respect of to be recorded by Departments concerned against the remittance	48
" " completion of, to be brought under notice of Treasury when there is a balance remaining at credit of the account	17 (a)
Paying Officer to keep a bank account	17 (b)
" " to write and sign cheques	17 (c)
" " to pay all accounts duly certified	30, 43
" " may receive an advance for payment of small accounts	17 (d)
" " to receive, bank, and sign receipts for all moneys due to the Commonwealth	39
" " to produce at close of each day vouchers for all payments made, and countersigned cheques still on hand	49 (a)
" " not to obtain Pass Book from the bank	18, 24
" " not to order, inspect, nor certify to delivery of supplies	16
" " may not be also Accountant or Officer in Charge	1
Payment of all moneys due by Commonwealth in the United Kingdom to be made through the Officer in Charge	31 (c)
" may be made to administrators	31 (g)
" " any person other than original claimant, on approval of the Treasurer	31 (d)
" " attorneys	31 (a)
" " Commonwealth creditor	31 (b)
" " creditors' account in any bank in the United Kingdom	

Bank accounts not to be opened without approval of Treasurer	36
" Pass Book to be compared and reconciled with Bank Account	49(a), 49(d)
" " " copy of to be furnished monthly to Treasury	53
Bill stamps to be debited proportionately to several accounts involved, when such proportion is not under 10s.	42
" " " " to a separate account when proportion in respect of any account is under 10s.	42
Blank forms not to be signed	35
Certificate to accounts to be signed by Officer in Charge	17 (c)
" " to be completed by Accountant in respect of the manner of payment of the accounts	23
" to be placed on accounts for supplies (in addition to that under 17 (c),) showing proof of delivery and nature of inspection made	24
" under Section 24 may not be signed by Accountant or Paying Officer	24
" to accompany copy of Bank Account	51
" " statement of ledger balances	52
Cheques to be prepared and signed by Paying Officer	17 (b)
" to be crossed and made payable to order, if possible	28 (b)
" to be specially crossed when paid into creditor's bank account	26
" not to be drawn in favour of a number	27
" to be countersigned by Officer in Charge	28
" not to be countersigned unless account is certified	28 (c)
" to be entered in Memorandum Book (Form 9) on being countersigned	39
" unpaid at close of day, to be produced by Paying Officer	39
" numbers of to be placed on accounts	29
" " not to be repeated	28 (c)
Collections, full amount of to be paid into bank without deduction	34
" receipt to be given on printed form and not in manuscript	33
" details to be written on counterfoil of receipts	33
" " to be transcribed into Bank Account	33
" of £10 or over to be credited to a separate account in the ledger	46
" under £10 to be credited to "Miscellaneous Receipts" in ledger	46
" to be traced to Bank Pass Book by Accountant	49 (c)
" to remain at credit of ledger accounts until instructions are received from Treasury as to their disposal	47
Commonwealth moneys due in United Kingdom to be paid through the Officer in Charge	1
Directions issued by Treasury in respect of receipt, payment, and accounting of London moneys, to be followed	60
Duplicate accounts, preparation of	25
Expenditure to be recorded by Department concerned, against respective remittances	58
" in excess of remittance or made without remittance—instructions in respect of	44
" made without remittance, not exceeding £10, may be debited to an account "Miscellaneous Expenditure"	44
Fixed Deposits, money may be placed on Fixed Deposit	54
" " may be made with any bank other than that in which Commonwealth account is kept, on approval of Treasurer	54
" " to be brought to account in ledger, when made with a bank other than that in which Commonwealth account is kept	54
Inspection of supplies to be made in London as required	4
" vouchers, records, receipt books, bank account, &c., to be made by Accountant	49
Insurance against marine risks to be effected on all supplies shipped from United Kingdom	55
Journal to be kept	19 (c)
" entries in, to be posted direct to several ledger accounts	40
" " copies of to be furnished to Treasury	52
Ledger to be kept	19 (c)
" Account to be opened in respect of each matter set out on Form 2	41
" " " " for fixed deposits made with a bank other than that in which Commonwealth account is kept	54
" balances, statement of to be furnished monthly to Treasury	52
" to be posted direct from bank account and journal	40
Letters of Administration to be registered by Paying Officer	31 (e)

	Clause No:
Payment may be made to executors	31 (c)
" " " holder of Form 12 (Agent), form to be retained in the London Office	31 (c)
" " " Official Assignees	31 (f)
" " " trustees of insolvent estates	31 (f)
of accounts to be made to the credit of a bank account if possible	22
" " into a bank account, instructions in respect of ..	26
" " " " " to be advised to creditor	39
" " " " " in excess of £50 to be specially arranged	21
" " " " " to be witnessed by Officer in Charge or Accountant, unless made to a bank account	32
" " " " not exceeding £5 may be made from petty cash ..	30
" " " " " 5s. may be made without voucher	43
Powers of attorney to be retained by Paying Officer if they are not in the custody of a public official	31 (d)
Private moneys not to be mixed up with Commonwealth funds	37
Probates of wills to be registered by Paying Officer	31 (e)
Receipts for moneys received to be signed by Paying Officer	17 (d)
" " " to be given on printed form	33
" " " not to be given in manuscript	33
Register of accounts to be kept	19 (c)
" " to contain full detail of accounts	38
Remittances, how to be made	8-11
" " to be made by draft at 60 or 90 days sight	12
" " may be made through States Agents-General	12
" " to be advised to bank	14
" " " " " Officer in Charge	15
" " made by Sub-Treasuries to be advised to Treasury	13
" " in excess of £250 to be accompanied by Special Advance	8
" " to be made on despatch of order for full amount of order when the expenditure will be due within six months	5
" " not to be made without instructions, when full amount of order will not be required within six months	6
" " to be made on despatch of order for Special Defence material, in all cases	7
" " covering expenditure in excess of amount previously remitted, or for which no remittance has been made, to be made at once	11
" " need not be made to remove debit balances on accounts, if it can be effected by transfer	11, 45
" " to be recorded by Departments, and an account kept therewith of all expenditure	58
Remittance accounts, preparation of	8-11
" " to show nature of supplies	9
" " to give a reference to each order number, and amount in respect of each order	9
" " covering expenditure already made to give reference to London Voucher number, &c.	11
" " need not bear signature of claimant	10
" " are properly acquitted, when second or third of ex- change is attached, or a receipt is given by a State Treasury official	10
Signatures not to be obtained to blank forms, or to acquittances to accounts before the actual payment	35
Stamp duty to be debited proportionately to the several accounts involved, if such proportion is not under 10s.	42
" " to be debited to a separate account, when proportion due in re- spect of any account is under 10s.	42
Supplies from the United Kingdom to be ordered through Officer in Charge	1
" " contained in any one order to be chargeable against the same item of the Appropriation Act	3
Transactions in London to be recorded by Treasury and Departments concerned	58
Transfers to remove debit balances on ledger accounts to be arranged by Treasury	11, 45
Treasurer may authorize the inclusion in one order of supplies chargeable against more than one item of Appropriation Act	3

	Clause No.
Treasurer may direct that full amount of order be not remitted, when the order is despatched	5
" may advise amount to be remitted, when full amount of order will not be due within six months (except under Clause 7)	6
" may approve of payment of an account to any person other than the original claimant	31 (g)
" to approve of all bank accounts opened in London	36
" to approve of fixed deposits being placed with any bank other than that in which Commonwealth account is kept	54
Treasury to make arrangements for removal of debit balances on ledger accounts	11, 45
" to issue instructions for disposal of collections received in London	47
" to take action to close accounts when orders are completed	48
" to keep a record of London accounts	57
" to examine vouchers, bank account, bank current account, see that all transactions are authorized, and that regulations have been complied with	56
" to forward vouchers and documents to Auditor-General	56
" to issue directions in respect of all matters concerning receipt, payment, and accounting of London moneys	60
Vouchers to be examined by Accountant	39, 49 (b)
" " forwarded to Treasury by Officer in Charge each month	50
" " " Auditor-General by Treasury	56
" " " Departments concerned by Auditor-General	58

LONDON ACCOUNT REGULATIONS.

(Section 63 of the Audit Act 1901.)

PART I.—ORDERS AND REMITTANCES.

1. All moneys payable by the Commonwealth of Australia in the United Kingdom shall be paid through the Officer in Charge of the Offices of the Commonwealth of Australia, London, and all orders for supplies from the United Kingdom for Commonwealth Departments shall be addressed to that officer.

2. Orders sent by any Chief Officer shall be numbered consecutively, and the reference numbers shall be followed by words distinguishing the orders from those sent by other Chief Officers, e.g., "Order No. 38, Defence, N.S.W.," "Order No. 12, Post Office, Central."

3. Unless specially authorized by the Treasurer, no order shall include supplies to be purchased under more than one item of a subdivision of the Appropriation Act.

4. Special instructions shall be given, if necessary, in every order to the Officer in Charge as to the nature of the inspection to be made by him before shipment and payment.

5. When it is expected that the expenditure in respect of an order will have to be met by the Officer in Charge within six months after the despatch of the order from Australia, the estimated amount required shall be remitted to London immediately after the despatch of the order, unless otherwise directed by the Treasurer.

6. When it is expected that the whole or part of an order will not necessitate payments in London within six months of its despatch, the advice of the Treasury shall be sought as to the remittance to be made.

7. Notwithstanding anything in these regulations, the estimated amount required in respect of every order for supplies authorized in the special vote for Defence equipment (see Div. 6-1 of New Works Appropriation Act 1905-6) shall be remitted to London immediately after the despatch of the order.

8. Accounts for remittances to London shall be prepared on Form 9 of the Treasury Regulations, in favour of the "Officer in Charge in London," and shall be forwarded to the Treasury covered by Form 18, the designation of the Paying Officer being left blank. If the amount of the remittance is more than £250, a Special Advance Account, with signature of Paying Officer and name of Departmental Advance Account not filled in, shall also be forwarded to the Treasury, covered by Form 18, with the address of the Sub-Treasury Paymaster left blank. The details as to Sub-Treasury Paymasters, Paying Officers, and Departmental Advance Accounts will be filled in at the Treasury. No approval, other than this Regulation, is required for such special advances before being forwarded to the Treasury.

9. On accounts for remittances for supplies there shall, in addition to short details showing the nature of the supplies, be set out separately the reference number of every order, and the amount to be remitted in connexion with such order.

10. It shall not be necessary for any account for remittance to London to bear the signature of the claimant, and the account may be used for purposes of reimbursement to the Paying Officer, or for adjustment of his advance when a "third of exchange" (or "second of exchange" where "thirds of exchange" are not prepared) for the amount, in favour of the Bank of England, London, has been pasted on the back of the account, or when a document has been attached signed by an officer of a State Treasury, acknowledging the receipt of the amount for transmission to London.

11. Where payments have been made by the Officer-in-Charge for which a remittance has not been made or in excess of remittances made, a remittance account covering such payments shall be immediately forwarded to the Treasury, reference being made to the nature of the services and the numbers of the vouchers in which the expenditure appeared. If, however, it is possible to provide for such payments by transfer, application should be made to the Treasury to make the necessary arrangements (see Clause 45).

12. The Treasury shall, as a rule, purchase drafts on London at either 60 or 90 days in favour of the Bank of England. Where economical arrangements can be made with a State Treasurer, however, the Treasury may cause the money to be paid to that bank by the Agent-General of the State. In both cases, arrangements shall be made for that bank to immediately acknowledge receipt to the Officer in Charge and to the Treasury.

13. Advice between Treasury and Sub-Treasuries in connexion with remittances to London shall be in Form 1 and Form 3 (b).

14. Advice to the bank as to drafts remitted shall be in Form 3 (a).

15. The Officer in Charge shall be advised by the Treasurer in Form 2 of every arrangement for remitting money to the London bank account. A counterfoil of Form 2 shall be kept in the Treasury. In such advice there shall be shown the number of the order or other head of expenditure to be credited, together with the amount of each credit.

PART II.—STAFF IN LONDON.

16. The Officer in Charge shall be responsible for carrying out these Regulations so far as they relate to the business to be performed in London, and shall be assisted by an Accountant and a Paying Officer. Where in these Regulations any duties are prescribed for the Accountant or the Paying Officer, it is to be understood that they are to be performed under the supervision of the Officer in Charge.

Neither the Officer in Charge nor the Accountant shall also be the Paying Officer.

17. The Paying Officer shall—

- (a) Keep a bank account in Form 4.
- (b) Write and sign all cheques which may be legally drawn on the Commonwealth's Bank Account in London.
- (c) Pay all accounts which are duly certified by the Officer in Charge, and be responsible for obtaining a proper acquittance in writing for every payment.

- (d) Receive, sign receipts for, and forthwith pay to the Commonwealth's Bank Account in London, moneys payable to the Commonwealth.
- (e) Carry out other instructions provided for the Paying Officer in these Regulations.

18. With the exception of writing documents for the signature of the Officer in Charge and of the ordinary clerical work of record, the Paying Officer and the Accountant shall not be concerned in ordering or inspecting supplies, and shall not certify to the due delivery thereof.

19. The Accountant shall—

- (a) When necessary, prepare or complete accounts payable by the Commonwealth in London.
- (b) Check every account payable by the Commonwealth in London, and, if correct, initial the certificate on Form 11.
- (c) Keep a Ledger in Form 5, an Order Book in Form 6, a Register of Accounts in Form 7, and a Journal in Form 8.
- (d) Audit the Commonwealth's Accounts in London.
- (e) From time to time make suggestions to the Treasury through the Officer in Charge for such alterations of these Regulations as may to him appear desirable.
- (f) Carry out other instructions provided for the Accountant in these Regulations.

20. Neither the Officer in Charge nor the Accountant shall, on behalf of the Commonwealth—

- (a) Have the custody of cash or cheques.
- (b) Lodge cash or cheques to the credit of bank accounts.
- (c) Hand cash or cheques to claimants.
- (d) Sign receipts for moneys due to the Commonwealth.

PART III.—PAYMENTS AND COLLECTIONS IN LONDON.

21. As soon as a contract or arrangement has been entered into by the Officer in Charge whereby an amount of more than £50 will become payable by the Commonwealth, a letter as in Form 10 shall be addressed to the person to whom payment will be due, unless he has been similarly addressed previously.

22. Form 10 may be sent to any person to whom money is or may become payable, and all reasonable steps shall be taken to obtain authority to discharge Commonwealth indebtedness by paying into bank accounts.

23. The Accountant shall preserve a record in the most convenient form of all authorities to pay into bank accounts, and shall fill in words in the certificate of every account, stating the name of the bank account into which the money is to be paid, or directing that the money be paid to "the proper claimant."

24. Before the ordinary certificate on Form 11 is signed, there shall be placed on every account for supplies a certificate signed by the Officer in Charge, or one of his officers (other than the Accountant and Paying Officer), showing what proof of due delivery has been accepted as sufficient, and the nature of the inspection made, if any.

25. Duplicate accounts shall not be prepared except when an original account has been lost or mislaid. If it is necessary to prepare a duplicate, the Officer in Charge shall state on the back thereof the reason for the non-production of the original, and shall certify, after due inquiry, that the account has not been paid. Across the face of duplicate accounts there shall be written, "Duplicate. See indorsement."

26. When a direction appears on any account for payment into a bank account, the cheque drawn in payment thereof shall be crossed by the Paying Officer in the following manner:—

He shall write between two parallel lines made across the face of the cheque the name of the bank and of the account into which the amount is payable.

27. Cheques shall be drawn only in the name of the true owner thereof, and not in favour of a number.

28. The Officer in Charge shall countersign all cheques legally drawn upon the Commonwealth's London Bank Account, and shall see:—

(a) in every case in which there is a direction on an account for payment into a bank account, that the cheque has been properly crossed as required by clause 26 of these Regulations, and that the details of the crossing agree with the particulars on the account;

(b) that, unless inconvenience would apparently be caused to the claimant, cheques other than those payable to bank accounts are crossed and made payable to order;

(c) that cheques are countersigned only for accounts which have been duly certified;

(d) that the amounts of the cheques agree with the amounts of the respective accounts;

(e) that two cheques are not drawn for the payment of one account, and that no two cheques bear the same number.

29. To enable the test provided for in sub-clause (e) of the preceding clause to be applied, the Paying Officer shall place the number of the cheque on the account, Form 11.

30. The Paying Officer may be given and may cash a cheque for £25 as an advance out of which he may pay duly certified accounts not exceeding £5 each and petty expenses. The advance may be increased to such amount as may be from time to time approved by the Treasurer.

31. Payment shall be made by the Paying Officer:—

(a) Direct to the Commonwealth creditor.

(b) To any bank in the United Kingdom to the credit of the creditor's account if so authorized by him. A duplicate of the pay-in slip, signed by the Teller and stamped with the bank stamp, or a special form of receipt given by the bank, shall be attached to the account as a full acquittance.

(c) To the holder of Form 12, which shall be retained in the London Office.

(d) To a person authorized by power of attorney. If such power has not been registered by and retained for public inspection in the possession of any Public Official, it shall be retained by the Paying Officer, and shall be available for inspection by any person. If the power has been so registered, the Paying Officer shall note the reference numbers placed thereon.

- (e) To executors and administrators, on production of probate or letters of administration, and after registration of the documents by the Paying Officer.
- (f) To official assignees and trustees of insolvent estates.
- (g) To any person other than the original claimant to whom the Treasurer approves of payment being made.

32. Every payment exceeding £50, unless made to a bank account, shall be made only in the presence of the Officer in Charge or the Accountant, who in such case shall sign the acquittance as a witness.

33. Acknowledgments for moneys received shall not be given in manuscript. Machine-numbered printed receipts with counterfoils shall be obtained by the Officer in Charge from a London printer, and the Accountant shall be advised as to the numbers of the receipts. Particulars corresponding with those on the receipts shall be written on the counterfoils, which shall be initialed by the Paying Officer. The same details shall be transcribed into the Bank Account, Form 4.

34. The full amount of Commonwealth moneys collected shall be paid to the Commonwealth's Bank Account at the Bank of England, without any deduction whatever.

35. Officers are strictly forbidden to obtain signatures to blank forms or to acquittances or receipts before the actual payment of the accounts.

36. Bank accounts shall not be opened in London without the approval of the Treasurer.

37. Commonwealth moneys shall not, under any circumstances, be lodged in a bank to a private account, or be mixed up with private funds.

PART IV.—BOOKKEEPING AND MISCELLANEOUS.

38. The Register of Accounts, Form 7, shall contain such detail or references to other records as would enable a complete statement of every account to be prepared after the despatch of the voucher to Australia.

39. The Officer in Charge shall, in his own handwriting, enter in a Memorandum Book (Form 9) the number and amount of every cheque countersigned by him. The Accountant shall have access to the Memorandum Book, and at the close of every day require the Paying Officer to produce vouchers for all cheques which have been countersigned. If any vouchers are not forthcoming, the cheques themselves shall be produced, or a satisfactory explanation (to be noted in the Memorandum Book) given. The Accountant shall complete the record in the Memorandum Book as required by the form thereof, and shall re-enter in the first column of the record for the next day the numbers and amounts of cheques for which vouchers have not been produced. The Accountant shall at this stage check the acquittances, and shall initial the same if satisfied that the requirements of Clause 31 of these Regulations have been carried out. Memoranda addressed to the Commonwealth creditors in cases where payment has been made to banking accounts, shall be handed with the vouchers to the Accountant, who shall sign and see personally to the despatch of such memoranda.

40. The Bank Account, Form 4, shall be treated as a book of original entry, and the entries posted therefrom to the several Ledger Accounts. Entries not passing through the Bank Account shall be posted from the Journal.

41. A separate account shall be kept in the Ledger, Form 5, showing the amount remitted to London in respect of each matter as set forth on Form 2, and showing the expenditure in connexion therewith.

42. Payment for stamps affixed in London to any bill forwarded from Australia shall be debited to the account, or proportionately to the several accounts to which the remittance made by such bill is credited. Provided, however, that when any account would under this clause be debited with a sum of less than 10s., the account referred to shall not be debited, but the amount shall be charged to an account called "Bill stamps under 10s."

43. The amount of the Paying Officer's Advance (see Clause 30) shall be posted to his debit in the Ledger. At any time he may be reimbursed the amount expended by him out of such advance. To the claim for reimbursement there shall be attached vouchers for all sums of more than 5s., except in cases, such as cab fares, where it is not usual to obtain written receipts. On the claim there shall be set out the several accounts to be debited in the Ledger, so that there may be transcribed into the Bank Account, Form 4, such details as will enable proper posting to be made therefrom. Reimbursements of the advance will not be posted to the debit of the Paying Officer.

44. In every case in which expenditure is made before the covering remittance is received in London, the amount shall be debited to a separate account in the Ledger under a descriptive title to be allotted by the Accountant. Provided that in any case where the expenditure does not exceed £10, the debit may be made to an account called "Miscellaneous expenditure," instead of to a separate account. Provided, also, that where the amount of any remittance has been credited to a Ledger Account, and the expenditure which that remittance was intended to cover is found to be greater than the credit, the excess shall nevertheless be debited to the same account.

45. The Treasury shall arrange to remove the debit balances caused by entries required by clauses 42 and 44, either by remittances to London or transfer entries in the Ledger, Form 5.

46. Every sum of Ten pounds or over collected by the Paying Officer, or paid to the Commonwealth's Bank Account in London (except Remittances from the Treasury), shall be credited to a separate account in the Ledger, Form 5, under a descriptive title to be allotted by the Accountant. Provided, however, that every such sum under Ten pounds may be credited to an account entitled "Miscellaneous Receipts."

47. All sums referred to in clause 46 shall remain at the credit of the respective accounts until instructions are received from the Treasury as to their disposal.

48. As soon as all expenditure has been made in respect of any matter for which money has been remitted to London, and a portion of such money remains at credit of the account, the Accountant shall report the fact to the Treasury through the Officer in Charge, in order that action may be taken to close the account.

49. The Accountant shall carry on a continuous audit of the Paying Officer's accounts in such manner as he may think fit. His audit shall, however, include the following steps, to be taken at least twice a month:—

- (a) Comparison of every entry in the expenditure column of the Bank Current Account, Form 4, with the vouchers and with the Bank Pass Book, which he shall, with his own hands, or with proper precautions through a person other than the Paying Officer, lodge in and receive back from the bank.
- (b) Inspection of every voucher to see that none but duly certified accounts have been paid, and that, unless the acquittance has been signed by the Commonwealth's creditor himself, the authority to pay the person who has signed it has been duly recorded, and, where necessary, retained in the office.
- (c) Examination of correspondence records and counterfoils of receipt books to see that all money received has been duly brought to account.
- (d) Reconciliation of balance of Bank Pass Book and balance of Bank Account, Form 4.
- (e) Examination of Bills Receivable and Fixed Deposit columns of the Bank account, Form 4, to see that the entries are correct, and that the bank duly transfers to current account the amount of every Bill on its maturity.

50. The Bank Account, Form 4, shall be added and the balances carried down twice a month. At the end of each month a copy shall be prepared of all the entries made in that month. Such copy shall, after certification by the Accountant, be handed with expenditure vouchers to the Officer in Charge, who shall transmit all the documents to the Treasury by the first available mail.

51. The certificate referred to in clause 50 shall read—

“ I certify—

- (a) That this is a true copy of the Commonwealth's London Bank Account for the month ended.....
- (b) That I have duly audited the Commonwealth's Accounts of Receipts and Expenditure in London up to the end of the month referred to, and have found them correct.”

52. On the last day of every month the Ledger Accounts shall be balanced, and a list of all the Ledger Balances, together with a copy of all Journal Entries made during the month, shall be forwarded to Australia by the first available mail. The list shall be certified by the Accountant as follows:—

“ I certify that the foregoing list of balances agrees with the books kept by me.”

53. Arrangements shall be made with the bank in which the Commonwealth's London account is kept to make on the last day of every month a copy of the transactions in the current account during that month, and to send such copy *direct to the Treasury in Melbourne*.

54. The Officer in Charge may arrange with the Bank of England, in which the Commonwealth's London account is kept, or such other bank as may be approved by the Treasurer, to place such amount of the London

moneys on fixed deposit as will not be required for disbursement during the term of such fixed deposit. If the fixed deposit is made with any other than the bank in which the Commonwealth's current account is kept, the transaction will require a special Ledger Account.

55. The Officer in Charge shall insure against marine risks all supplies shipped from the United Kingdom for the Commonwealth Government.

56. The Treasury shall, immediately on receipt of the documents from London, compare the vouchers with the copy of Bank Account, Form 4, and with the copy of the Current Account furnished by the bank, and generally make such examination as may be considered expedient, to see, as far as possible, that these Regulations have been complied with, and that no unauthorized transactions have occurred. Vouchers and documents shall be forwarded to the Auditor-General after examination.

57. The Treasury shall keep such record of London accounts as may be considered necessary.

58. In every Department for which money is remitted to London there shall be kept a record thereof, the amount for each order being separately shown. Against each amount in such record there shall be entered particulars of the expenditure as disclosed by the London vouchers, which shall be transmitted by the Auditor-General for the purpose.

59. The Auditor-General shall make such examination of the London documents after their receipt in Australia as he may think fit.

60. In all matters of receipt, payment, and account, directions issued from the Treasury shall be followed.

Form 1 (Clause 13).

Commonwealth Treasury,
Melbourne.

Date 190

SIR,

Herewith are forwarded accounts and Forms 18 to enable you
 (1) to purchase a draft for £
 (2) to invest £ in the purchase of a draft
 on London at days' sight in favour of the Bank of England,
 London. It is requested that the first of exchange be forwarded by registered mail to the Chief Cashier of the bank referred to with an advice in Form 3 (a) of the London Account Regulations, that the second of exchange be forwarded by registered mail to this office with an advice in Form 3 (b) of same Regulations, and that the third of exchange be pasted to the back of the account (Form 9 of Treasury Regulations) in which the purchase of the draft has been authorized. At the foot of the Form 9 referred to a reference should be made to the third of exchange pasted on the back. When these steps have been taken the Paying Officer may make adjustment of the special advance in the usual way.

I have the honour to be, sir,
 Your most obedient servant.

Secretary to the Treasury.

The

Form 2 (Clause 15).

ADVICE OF REMITTANCE.

Treasury of the Commonwealth of Australia.
Melbourne,

190

The Officer in Charge,

Offices of the Commonwealth of Australia, London.

A Bill drawn on _____ at _____ days' sight for £ _____ was, per mail which left Sydney on _____, despatched by registered post from _____ to the Bank of England, London. The Chief Cashier of that bank has been asked to acknowledge the receipt of the Bill to you, and on the maturity thereof to collect the amount and place it to the credit of the "Commonwealth of Australia" in current account with the bank.

It is important that, if you do not receive such acknowledgment immediately, you should make inquiries at the bank, and take such other steps as the case may require.

On receipt of the acknowledgment there will be made in your books a debit to the bank (in column "Bills Receivable") and a credit to each of the accounts set out below:—

Name of Account.	Amount.		
	£	s.	d.
Total ...			

Secretary to the Treasury.

Form 3 (a) (Clause 14).

Treasury of the Commonwealth of Australia,
Sub-Treasury at

190

SIR,

Enclosed herewith is a Bill for £ _____ at _____ day's sight drawn in your favour by the _____ at _____ on the _____ London.

It is requested that you will be so good as to

1. Acknowledge receipt of the Bill to the Officer in Charge, Offices of the Commonwealth of Australia, London, also to the Secretary to the Commonwealth Treasury, Melbourne.
2. Place necessary Duty Stamps on Bill and debit the "Commonwealth of Australia" in current account with the cost.

LEDGER.

FORM 5 (Clause 19c).

Account.

Date.		Transactions.		Balance.	
		Dr.	Cr.	Dr.	Cr.

FORM 6 (Clause 19c).

ORDER BOOK.

Australian Order No.

Dated

Amount, £

Details of Supplies.	Quantity.	Orders placed by Officer in charge.				Deliveries.			Accounts Passed.		
		No.	Date.	With whom.	When Due.	Date	Name of Ship.	Particulars of Accounts Passed.	Amount.	Registration Number.	
									£	s.	d.

FORM 7 (Clause 19c).

REGISTER OF ACCOUNTS.

Registration Number.	Date.	Name.	Particulars (Period of Service, Quantity, Rates, &c., or reference to Record showing full Particulars).	Amount.			Voucher Number.	Ledger Account to be charged.	Remark
				£	s.	d.			

A
B
C
D
E

FORM 8 (Clause 19c).

JOURNAL.

	Reference to Posting.	Dr.		Cr.	

FORM 9 (Clause 39).

Memorandum of Cheques countersigned and Vouchers seen on.....

Cheques countersigned (including those of previous days for which Vouchers were not seen by Accountant).		Acquittances seen and initialed by Accountant.	Cheques seen by Accountant at end of day and re-entered in first column of next page.	Cheques not seen by Accountant at end of day and for which Vouchers not produced. Amounts re-entered in first column of next page.	Remarks.
Number.	Amount.				

Examined

Accountant.

190

FORM 10 (Clause 21).

Offices of the Commonwealth of Australia,
London, 190

To

Under the circumstances noted hereunder a sum of money will become due to you by the Commonwealth of Australia, and I shall be glad if, by filling up and returning the attached document, you will be so good as to authorize me to pay the money, as well as any other money which may become due to you at any time, to your credit at a bank. Should you grant the authority sought, advice of every lodgment to your credit will be sent to you by post simultaneously with the lodgment.

Officer in Charge of the Commonwealth Offices,
London.

190

Commonwealth of Australia,
(Standing Authority.)

The Paying Officer at the
Offices of the Commonwealth of Australia,
London,

Please pay to the credit of my account at the all sums due and all sums which hereafter may become due to me by the Commonwealth of Australia.

Signature of person }
to whom money is }
or may become }
due. }

NOTE.—Notice in writing to the Officer in Charge of the Commonwealth Offices, London, should be given of the withdrawal of this authority.

FORM 11 (Clauses 19a and 19b).

The Commonwealth of Australia,
Dr. to

London Voucher
Number.

(Insert Address when necessary.)

Account to be debited in London Books.....

		£	s.	d.
*190				
Total				
	shillings	pence.	£	

* Insert in this column—Date of Supply or Period of Service.

I certify that this account is correct in every particular. I direct that the amount be paid to.....

Officer in Charge.

/ 190

Received on the _____ 190 , from the Commonwealth of Australia,
the sum of _____ pounds _____ shillings _____ pence
in full payment of the above account.

Cheque Number

(To be printed on back of Form.)

Certificate to be signed in Australia if the amount on other side hereof has been paid for supplies.

I certify after due inquiry that the supplies mentioned on the other side hereof have been duly delivered at _____, and that the payment has been duly recorded in this Department as expenditure out of the remittance of £ _____ which the Treasury was asked to make on account of this Department on _____

I also certify, that so far as I can ascertain, this account is correct.

Certifying Officer,
Department of _____

/ 190

Certificate to be signed in Australia if the above certificate does not apply.

I certify that the payment as on the other side hereof has been duly recorded in this Department as expenditure out of the remittance of £ _____, which the Treasury was asked to make on account of this Department on _____

I also certify, that so far as I can ascertain, this account is correct.

Certifying Officer,
Department of _____

/ 190

