

TREASURY ORDINANCE 1921-1941.⁽¹⁾

An Ordinance to make provision for the Collection and Payment of Public Moneys and for other purposes.

BE it ordained by the Governor-General of the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *New Guinea Act 1920*, as follows:—

PART I.—PRELIMINARY.

1. This Ordinance may be cited as the *Treasury Ordinance 1921-1941*.⁽¹⁾

Short title.
Amended by
No. 3 of 1934,
s. 50.

(1) The *Treasury Ordinance 1921-1941* comprises the *Treasury Ordinance 1921*, as amended by the other Ordinances referred to in the following Table:—

TABLE.

PART I.—ORDINANCES MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Short title, number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwltth. Gaz.</i>	Date on which took effect.
<i>Treasury Ordinance</i> 1921 (No. 16 of 1921)	17. 9. 1921	26. 9. 1921	26. 9. 1921 (<i>Cwltth. Gaz.</i> of 26. 9. 1921)
<i>Treasury Ordinance</i> 1922 (No. 4 of 1922)	22. 2. 1922	23. 2. 1922	23. 2. 1922 (<i>Cwltth. Gaz.</i> of 23. 2. 1922)
<i>Treasury Ordinance</i> 1923 (No. 5 of 1923)	26. 2. 1923	8. 3. 1923	8. 3. 1923 (<i>Cwltth. Gaz.</i> of 8. 3. 1923)
<i>Treasury Ordinance</i> 1925 (No. 10 of 1925)	25. 2. 1925	26. 2. 1925	26. 2. 1925 (<i>Cwltth. Gaz.</i> of 26. 2. 1925)
<i>Treasury Ordinance</i> (No. 2) 1925 (No. 44 of 1925)	23. 9. 1925	24. 9. 1925	24. 9. 1925 (<i>Cwltth. Gaz.</i> of 24. 9. 1925)

PART II.—ORDINANCES OF THE LEGISLATIVE COUNCIL.

Short title, number and year.	Date of assent by Administrator.	Date notified in <i>N.G. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Treasury Ordinance</i> 1933 (No. 39 of 1933)	10. 5. 1933	15. 12. 1933	10. 5. 1933 (<i>Laws of T.N.G.</i> , Vol. XII, p. 220)
<i>Treasury Ordinance</i> 1935 (No. 36 of 1935)	31. 7. 1935	15. 2. 1936	31. 7. 1935 (<i>Laws of T.N.G.</i> , Vol. XIII, p. 337)
<i>Treasury Ordinance</i> 1941 (No. 16 of 1941)	8. 7. 1941	15. 10. 1941	8. 7. 1941 (<i>Laws of T.N.G.</i> , Vol. XV, p. 159)

TREASURY—

Amendment of
*Laws Repeal
and Adopting
Ordinance 1921.*

2.⁽²⁾ The *Laws Repeal and Adopting Ordinance 1921*⁽³⁾ is amended by omitting from the First Schedule thereto the words "*Audit Act 1901-1920.*"

Parts.

3. This Ordinance is 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.—Miscellaneous.

Interpretation.

4. In this Ordinance, unless the contrary intention appears—
"Auditor-General" means the Auditor-General for the Commonwealth.

"Legislative Council" means the Legislative Council for the Territory.

"Treasurer" means the Treasurer of the Territory of New Guinea.

"Public Account" includes public moneys of every description.

"Public Moneys" includes all revenue, loan, trust and other moneys whatsoever received for or on account of the Government of the Territory of New Guinea.

Inserted by
No. 39 of 1933,
s. 2.

Financial year.

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

Receipts and
payments of
the financial
year defined.

6. All moneys paid into the Public Account of the Territory on and between the first and last days of the financial year shall be deemed to be the receipts of that year, and all moneys paid out of the Public Account of the Territory on and between the first and last days of the financial year shall be deemed to be the Expenditure of that year.

PART II.—THE ESTIMATES.

Annual Estimates
of Revenue and
Expenditure to
be submitted to
Administrator.
Section 7
substituted by
No. 39 of 1933,
s. 3.

7.—(1) Annual Estimates of the Revenue and Expenditure of the Territory shall be prepared and submitted by the Treasurer to the Administrator before the beginning of the financial year to which the Estimates relate.

(2) The amendment made by Section 2 is incorporated in the *Laws Repeal and Adopting Ordinance 1921-1939.*

(3) Now the *Laws Repeal and Adopting Ordinance 1921-1939.*

Treasury Ordinance 1921-1941.

(2.) The Administrator shall forward a copy of the Estimates to the Minister.⁽⁴⁾

8. The Estimates of Revenue shall show under each head of revenue the estimated revenue and the approximate revenue for the current financial year, and the estimated revenue for the financial year to which the Estimates relate.

Form in which Estimates of Revenue shall be prepared.
Substituted by No. 39 of 1933, s. 3.

9. The Estimates of Expenditure shall be divided into divisions, subdivisions, and items.

Form in which Estimates of Expenditure shall be prepared.
Substituted by No. 39 of 1933, s. 3.

10. The Estimates of Expenditure shall show the estimated expenditure and the approximate expenditure for the current financial year, and the estimated expenditure for the financial year to which the Estimates relate.

Estimates of Expenditure to show comparison with approximate expenditure of current year.
Substituted by No. 39 of 1933, s. 3.

11. The salaries of all permanent officers and the total amount estimated to be required to pay the wages of temporary employees (other than those engaged solely on works for which special appropriation has been made) shall be shown in the Estimates of Expenditure under the division or subdivision "Salaries" and all other expenditure shall be shown under such other division or subdivision as the Administrator may direct.

Manner in which salaries and other expenditure to be shown in Estimates.
Amended by No. 44 of 1925, s. 2; substituted by No. 39 of 1933, s. 3.

12. The Estimates of Expenditure under "Contingencies" and Miscellaneous divisions or subdivisions shall be shown under items which must be numbered and which must show clearly the nature of the expenditure provided for.

Expenditure under Contingencies and Miscellaneous subdivisions to be shown under items.

13. Where increased or new expenditure is proposed, a full statement of the grounds on which the increased or new expenditure is considered necessary shall accompany the Estimates when they are forwarded to the Minister⁽⁴⁾ in accordance with the provisions of section seven of this Ordinance.

Explanation of increased or new expenditure to be furnished to Minister.
Substituted by No. 39 of 1933, s. 4; amended by No. 36 of 1935, s. 2.

14. Where an officer holds more than one appointment or receives salary under more than one division or subdivision, or is provided with free residence or other emolument the fact shall be recorded in the Estimates by means of a footnote.

Estimates to show by way of footnote certain matters affecting officers' salaries.

(4) Section 4 of the *Ordinances Interpretation Ordinance 1934-1941* provides that in any Ordinance "unless the contrary intention appears—'Minister' means the Minister of State for the time being administering the *New Guinea Act 1920-1932*."

TREASURY—

Estimates of Expenditure not to exceed Estimates of Revenue.

15. The Estimates of Expenditure shall in no case exceed the total estimated Revenue for the year, together with any surplus which may be available from the previous year.

Section 16 repealed by No. 39 of 1933, s. 5.

* * * * *

Power to adjust the appropriation as between items of the same subdivision.

Section 17 substituted by No. 39 of 1933, s. 6.

17.—(1.) If, in the opinion of the Administrator, the exigencies of the public service require that the proportions assigned to the particular items comprised under any subdivision of the annual appropriation should be altered, he may, by order, direct that there shall be applied in aid of any item that may be deficient, a further sum out of any surplus arising on any other item under the same subdivision, unless the subdivision is expressly stated in the appropriation to be unalterable.

(2.) The Administrator shall transmit to the Treasurer the order referred to in the last preceding sub-section and at the same time forward a copy of the order to the representative in the Territory of the Auditor-General, and a further copy of the order shall be laid upon the table of the Legislative Council within seven days from the making of the order if the Legislative Council be then sitting, otherwise at the next sitting of the Legislative Council.

(3.) Nothing contained in the last two preceding sub-sections shall be deemed to authorize the Administrator to direct that any sum shall be applied in augmentation of any salary or wages.

PART III.—COLLECTION OF PUBLIC MONEYS.

Administrator may agree with any bank for conducting business.

Section 17A inserted by No. 16 of 1941, s. 2.

17A.—(1.) Subject to the provisions of the next succeeding section, the Administrator may agree with any bank upon such terms and conditions as he thinks fit for the receipt, custody, payment, and transmission of public moneys within or without the Territory, and for advances to be made and for the charges in respect of them, 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 Administration.

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

Public Account to be kept in Bank.

18. The Public Account of the Territory shall be kept in such Bank or Banks and under such subdivisions (if any) as the Administrator, in writing, may direct. Until otherwise determined, the Public Account of the Territory shall be kept in the Commonwealth Bank, Rabaul, and the Commonwealth Bank, Sydney.

Treasury Ordinance 1921-1941.

19. The manager or person in charge of any Bank or branch of a Bank into which any moneys shall be paid to the Public Account of the Territory shall, on the first day of each month, transmit to the Auditor-General's representative in the Territory and the Treasurer a copy of so much of the debit and credit sides of the Public Account of the Territory as shall not previously have been transmitted.

Bank to furnish copy of Bank Account.

20. A Receiver of Public Moneys, hereinafter referred to as the Receiver, shall be appointed by the Administrator. The Receiver may also be the Paying Officer. Collectors of Public Moneys, hereinafter referred to as Collectors, may be appointed by the Administrator. Such appointments shall be published in the *New Guinea Gazette*.

Appointment of Receiver and Collectors of Public Moneys.

21. The Receiver shall pay daily into the Public Account of the Territory all moneys received by him, provided that moneys received on any day after ordinary banking hours may be paid into that account on the following day. Whenever the Receiver pays money to the Public Account of the Territory he shall on the same day forward to the Treasurer the Bank's accountable receipt for the amount paid in, together with a statement in form approved by the Treasurer, showing details of his collections.

Receiver to pay collections to Bank daily.

22.—(1.) At such intervals as are directed by the Administrator Collectors shall remit to the Receiver or, if so directed by the Administrator, pay to the Public Account of the Territory, the full amount of their collections which have not previously been paid to the Receiver or to the Public Account.

Collectors to pay collections to Receiver or to Public Account. Section 22 substituted by No. 5 of 1923, s. 2.

(2.) Wherever it is possible the collections shall be so remitted or paid daily; and all moneys received by a Collector on the thirtieth day of June in any year shall be paid to the Receiver or to the Public Account of the Territory on that day.

(3.) Whenever a Collector pays money into the Public Account of the Territory he shall on the same day forward to the Receiver the Bank's accountable receipt for the amount paid in.

(4.) A Collector shall forward to the Receiver, with each remittance of his collections or with the Bank's accountable receipt for each payment made to the Public Account, a Collector's Statement showing details of the collections.

23. Public moneys shall not under any circumstances be lodged in any Bank to a private account or mixed up with private funds.

Public moneys not to be mixed with private funds.

TREASURY—

Full amount of collections without deduction to be paid by Receiver and Collectors.

Substituted by No. 5 of 1923, s. 3.

Books of receipt forms to be supplied.

Manuscript receipts not to be issued.

Duplicate receipts not to be issued without approval.

Receiver and Collectors to keep books as directed.

Heads and sub-heads of Revenue and Trust Moneys.

Appointment of Certifying Officers.

Duties of Certifying Officers.

24. The full amount of all moneys received by the Receiver or a Collector shall be paid in accordance with this Ordinance to the Public Account of the Territory or to the Receiver without any deduction whatever.

25. Books of consecutively numbered receipt forms shall be kept under the control of the Treasurer and issued by him to the Receiver and to Collectors as required. The Treasurer shall record in a register the numbers of all receipt forms issued to the Receiver and to each Collector. Under no circumstances shall manuscript receipts or acknowledgments for moneys be issued.

26. Duplicate receipts shall not be issued without the approval in writing of the Treasurer.

27. The Receiver and each Collector shall keep a cash book and such other books of account as may be directed by the Administrator.

28. The heads and sub-heads of Revenue and the heads of Trust Moneys shall be from time to time determined by the Treasurer.

PART IV.—PAYMENT OF PUBLIC MONEYS.

29. One or more Certifying Officers shall be appointed by the Administrator to certify to the correctness of accounts and to approve the payment thereof; and all such appointments shall be published in the *New Guinea Gazette*. All accounts after having been certified shall be forwarded to the Paying Officer for payment.

30. Certifying Officers shall not certify to any account until they are satisfied—

- (a) that the service has been duly rendered or that the supply has been duly made and is supported by vouchers when necessary;
- (b) that the amount is correct and is a proper and duly authorized charge upon the funds of the Treasury;
- (c) that the appropriation or fund to which it is chargeable is correctly stated thereon;
- (d) that the total amount which they have certified for payment does not exceed the total amount of Trust Fund credit or Warrant Authority;
- (e) that an account for the same service or for part of it has not previously been certified;

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- (f) that the exact dates or periods and rates of service or supply are set forth with such other particulars as will enable the claim to be thoroughly checked;
- (g) that it is true and correct in every particular.

31. Accounts for stores and supplies shall be certified by the person incurring the expenses as correct as regards computations, castings, rates of charge, and the faithful performance of the service charged.

Accounts to be signed as correct by person incurring the expense.

32. Upon receipt of an Appropriation Ordinance the Administrator shall issue a warrant to the Treasurer in the form provided in the First Schedule to this Ordinance authorizing him to issue out of the Public Account the amount set forth in the warrant. The warrant shall provide for payments out of the Public Account for a period of not more than three months, and the amounts shall be shown under the same divisions and subdivisions that shall have been employed in the appropriation thereof.

Issue of warrant by Administrator.

33. Before the warrant is submitted to the Administrator for his approval and signature, a certificate shall be obtained from the Auditor-General's representative in the Territory to the effect that the sums included in the warrant are legally available for and applicable to the services or purposes mentioned in the warrant.

Warrant to be signed by Auditor-General's representative.

34. On receipt of the Administrator's warrant the Treasurer shall, on the application of a Certifying Officer, issue Warrant Authority for expenditure in the form provided in the Second Schedule to this Ordinance, authorizing him to make payments not exceeding the amounts included in the Warrant Authority. Under no circumstances shall the total included in Warrant Authorities under any division or subdivision exceed the amount included in the Administrator's warrants for that division or subdivision.

Issue of Warrant Authority to Certifying Officers.

35. No expenditure shall be made out of appropriations of Revenue until Warrant Authority shall have been obtained from the Treasurer. Warrant Authority shall not be required for payments from Trust Fund. Amounts of all Warrant Authorities and Trust Fund receipts and credits shall be entered in the appropriation ledger. All Warrant Authorities shall lapse on the thirtieth day of June in each year.

Expenditure not to be made without Warrant Authority or unless Trust Fund credit available.

36. Certifying Officers shall keep an appropriation ledger, a register of accounts, and such other books of account as may be directed by the Administrator.

Appropriation ledger and register of accounts to be kept.

TREASURY—

Paying Officer
to be appointed.

37. The Administrator shall appoint a Paying Officer for the Territory. The Paying Officer may also be the Receiver.

Paying Officer
to pay accounts
by cheque drawn
on the Public
Account, which
shall be
countersigned.

38. On receipt of a certified account the Paying Officer shall draw a cheque on the Public Account of the Territory for the amount thereof. All cheques drawn by the Paying Officer shall be countersigned by an officer appointed by the Administrator, who shall advise the Bank accordingly. A Certifying Officer shall not be appointed to countersign cheques.

Persons to whom
accounts may be
paid.

39. Payment shall be made by the Paying Officer—

- (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 the Bank's stamp shall be attached to the account as full acquittance for the payment;
- (c) to the bearer of an order signed by the claimant. An order for payment of salary shall only be given when in consequence of leave or absence on duty the officer cannot draw his pay in person. When such an order is made in favour of any person other than an officer of the Public Service of the Territory, it shall not be recognised unless approved, in writing on the order, by the Certifying Officer;
- (d) to a person authorized by power of attorney;
- (e) to executors and administrators on production of probate or letters of administration;
- (f) to official assignees and trustees of insolvent estates;
- (g) to the Public Officer appointed to administer the estates of deceased persons;
- (h) to any person other than the original claimant to whom the Administrator approves of payment being made.

Duties of
Countersigning
Officer.

40. The officer appointed to countersign cheques shall be responsible for seeing that the account in respect of which the cheque is drawn has been duly certified, that the number of the cheque is quoted on the account, that a cheque has not previously been drawn for the account, and that generally the account is in order.

Paying Officer
to keep books
as directed.

41. The Paying Officer shall keep a cash book and such other books of account as may be directed by the Administrator.

42. The Treasurer, or such other officer as is approved by the Administrator, shall, at intervals not exceeding one month, examine the accounts of the Paying Officer and Receiver. He shall—

Accounts of Receiver and Paying Officer to be examined at intervals.

- (a) satisfy himself by personal inquiry at the Bank, or by procuring a certificate from the Bank, as to the balance of the Public Account of the Territory;
- (b) reconcile the Bank balance with the balance of the cash books kept by the Receiver and the Paying Officer;
- (c) make such further examination as may be necessary.

43. Requisitions for stores and supplies for the ordinary services of the Departments shall be approved by officers appointed by the Administrator for the purpose. Requisitions for stores and supplies for other purposes shall be approved by the Administrator.

Approval of requisitions for stores and supplies.

44. Officers who are authorized to incur expenditure will be held responsible for the exercise of due economy, and no expenditure shall be incurred in excess of the funds available without the approval, in writing, of the Administrator.

Officers to exercise due economy.

45.—(1.) The Administrator shall appoint a Board to control the purchase and supply of stores, furniture, materials, and requisites for the Public Service.

Board for supply and control of stores to be appointed.

(2.) The Board shall consist of three officers of the Public Service, or, in the event of suitable officers not being available, of persons having no interest direct or indirect in the supply of stores, furniture, materials or requisites for the Public Service.

Section 45 amended by No. 4 of 1922, s. 2; substituted by No. 44 of 1925, s. 3.

(3.) Any two members shall form a quorum.

(4.) The Administrator may at any time remove any member from the Board and appoint another person in his place; or may appoint a substitute for a limited time in case of the illness or disability of any member.

(5.) The Board shall be responsible for the purchase and supply of stores, furniture, materials and requisites for the Public Service, and, after purchase, the Treasurer shall be responsible for the care, custody and stocktaking thereof prior to issue to Departments, and he shall also be responsible for the installation and examination of Store Accounts in the various Departments, and shall cause to be made whatever investigation is necessary.

(6.) If the Administrator so directs, the Board shall not incur any expenditure in the purchase of stores, materials, or requisites for the Public Service without first obtaining his approval thereto in writing.

TREASURY—

PART V.—TRUST FUNDS.

Disposal of private moneys collected under Ordinances.

46. 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 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 Treasurer may direct.

Disposal of private moneys collected by officers.

47. When by virtue of his office or employment or of any legal process whatsoever any money 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 deal with such moneys in the manner provided in the next preceding section.

Trust Funds unclaimed for six years to be paid to Revenue.

48. All such sums as shall have been placed to the credit of the Trust Fund, and as shall have remained unclaimed for the period of six years, shall be carried to, and form part of, the revenue account, provided that any sum, the claim to which shall be established to the satisfaction of the Administrator after the same has been carried to the credit of the revenue account, may be withdrawn therefrom and refunded upon the authority of the Administrator.

PART VI.—MISCELLANEOUS.

Administrator may open Bank accounts.

49. The Administrator may authorize the opening of such Bank accounts as may be necessary in connexion with the collection and payment of public moneys, and the Bank shall be instructed accordingly. The Auditor-General's representative in the Territory shall be advised of all Bank accounts opened under this section.

Monthly statements of receipts and expenditure to be furnished.

50. Monthly statements of receipts and expenditure shall be furnished to the Auditor-General's representative in the Territory and to the Treasurer by officers so instructed by the Administrator.

Detailed instructions to be issued with regard to carrying out duties imposed by this Ordinance.

51. The Administrator shall issue instructions to all officers charged with the duty of receiving or paying public moneys or authorizing the payment of public moneys, setting out more particularly the method of carrying out the provisions of this Ordinance. The instructions shall provide, in addition to other matters, the form of books of account, of account forms, of requisition forms, and of all other books, forms, and statements referred to in this Ordinance.

Treasury Ordinance 1921-1941.

52. The accounts kept by the various Departments shall be considered as subsidiary to the system of Treasury Accounts. The Administrator may from time to time direct an officer to inspect the accounts and records of any Department and report to him the result of such inspection. In the event of the discovery of any material irregularity, omission, or neglect, in connexion with the keeping of such accounts or records, a copy of the Report shall be forwarded to the Auditor-General's representative in the Territory.

Departmental accounts to be subsidiary to Treasury system.

53. Officers are strictly forbidden to obtain signatures to blank forms of account or to 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.

Officers not to obtain signatures to imperfect, incomplete or blank forms.

54. The accounts of the Territory shall be subject to audit and inspection by the Auditor-General in such manner as he shall determine.

Accounts to be audited by Auditor-General.

55. The Administrator shall, after the expiration of every quarter of the financial year, furnish to the Treasurer of the Commonwealth and the Auditor-General's representative in the Territory a statement of the receipts and expenditure of the Territory during such year up to the end of such quarter, together with a comparative statement of such receipts and expenditure on revenue account during the corresponding period of the previous financial year.

Quarterly statement of receipts and expenditure to be furnished.

55A. The Treasurer shall, as soon as practicable after the expiration of every quarter of the financial year, publish in the *New Guinea Gazette* a statement of the receipts and expenditure of the Territory during the financial year up to the end of the quarter.

Quarterly statement of receipts and expenditure to be published. Inserted by No. 39 of 1933, s. 7.

56. Officers in the Public Service shall not, without the approval of the Administrator, act as agents or attorneys for the receipt of moneys due to persons other than officers of the Public Service.

Officers not to act as agents or attorneys without approval.

57. All officers whose duties are connected with the receipt or payment of moneys are required to acquaint themselves with the provisions of this Ordinance.

Officers concerned to acquaint themselves with provisions of this Ordinance.

58. A penalty not exceeding Five pounds may be imposed by the Administrator upon any officer subject to the provisions of this Ordinance who, in the opinion of the Administrator, has been careless in carrying out the duties prescribed by this Ordinance or directed in any instruction issued by the Administrator under the authority of section fifty-one of this Ordinance.

Penalty for carelessness of officer. Amended by No. 10 of 1925, s. 2.

Treasury Ordinance 1921-1941.

THE SECOND SCHEDULE.

TERRITORY OF NEW GUINEA.

WARRANT AUTHORITY FOR EXPENDITURE.

The Certifying Officer,
Department of

You are hereby authorized to make payments not exceeding the amounts included in this Schedule.

Division No.	Subdivision No.	—	Amount.
			£ s. d.
		Total	

This authority lapses on the 30th June next.

Treasurer.

(Date)

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