



Australian Capital Territory

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## Finance Regulations

### Regulations 1989 No. 8

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Australian Capital Territory

**Regulations 1989 No. 8<sup>1</sup>**

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## **Finance Regulations**

I, the Minister of State for the Arts and Territories, hereby make the following Regulations under the *Audit Ordinance 1989*.

Dated 9 May 1989.

CLYDE HOLDING  
Minister of State for  
the Arts and Territories

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## PART I—PRELIMINARY

### Citation

1. These Regulations may be cited as the Finance Regulations.

### Interpretation

2. (1) In these Regulations, unless the contrary intention appears—

“Act” means the *Audit Act 1989*;

“authorising officer” means—

- (a) a person appointed by the Minister under subsection 42 (1) of the Ordinance to authorise the payment of accounts; or
- (b) in relation to an advance—the authorising officer who authorised the payment of the account for the advance;

“certifying officer” means a person appointed by the Minister under subsection 42 (2) of the Ordinance to certify that payments may properly be made;

“collector” means a collector of public moneys appointed under these Regulations;

“designated office” means an office established under regulation 75;

“head of administration” means a Head of Administration or an Associate Head of Administration;

“head of expenditure” means—

- (a) a division in the Schedule to an annual Appropriation Act that has no subdivisions or items;
- (b) a subdivision of a division in the Schedule to an annual Appropriation Act that—
  - (i) has no items; and
  - (ii) is not a subdivision that is, in accordance with a direction under section 34 of the Ordinance, to be taken to be divided into notional items;
- (c) an item of a division, or of a subdivision of a division, in the Schedule to an annual Appropriation Act;
- (d) one of the notional items into which a subdivision of a division in the Schedule to an annual Appropriation Act is, in accordance with a direction under section 34 of the Ordinance, to be taken to be divided;

(e) a special appropriation; and

(f) a separate account of the Trust Fund;

“licence” includes any permit the issue of which is subject to the payment of a fee;

“Ordinance” means the *Audit Ordinance 1989*;

“receiver” means a receiver of public moneys appointed under these Regulations;

“supplies” means supplies that are to be executed, furnished or performed for or by the Territory and includes works, stores and services that are to be so executed, furnished or performed.

(2) Where an advance is made to a bank for the credit of an official bank account with that bank, the advance shall be deemed to have been made to the person authorised to operate on that account.

(3) A reference to the head of administration shall, in relation to an administrative unit be read as a reference to the head of administration of that administrative unit.

### **Authorised officers**

3. A reference in a provision or part of a provision of these Regulations to an authorised officer shall, in the application of that provision or part of a provision to, or in relation to, matters arising in an administrative unit, be read as a reference to an officer who is authorised for the purposes of that provision or part of a provision by the head of administration.

### **Forms**

4. (1) A reference to a form by number shall be read as a reference to the form so numbered in the Schedule.

(2) Where a statement, return or other document is required to be in accordance with a form in the Schedule, the Minister may, either generally or in a particular case or class of cases, authorise the statement, return or other document to be in accordance with a form that differs from the first-mentioned form.

### **Receipts and payments of financial year**

5. All moneys paid into or out of the Territory Public Account during any financial year shall be deemed to be the receipts or the payments, respectively, of that financial year.

## **PART II—RECEIPTS OF PUBLIC MONEYS**

### **Appointment of receivers and collectors**

**6. (1)** The Minister shall appoint receivers of public moneys and collectors of public moneys and, subject to these Regulations, may give them directions accordingly.

**(2)** The Minister may authorise persons other than receivers and collectors to collect public moneys and may give them directions accordingly.

### **Collectors to furnish “Nil” statements**

**7.** When no payment is made to a receiver by a collector during the period for which he or she is required to make payment of collections, he or she shall furnish to the receiver at the proper time a collector’s statement in accordance with Form 1 with the word “Nil” written on it.

### **Responsibility for safe custody of securities**

**8.** The head of administration shall ensure the safe custody of all fixed deposit receipts, bonds, debentures, savings bank deposit books and other securities which come into his or her possession or control or into the possession or control of any officer under his or her authority.

### **Receivers to furnish statements**

**9.** A receiver who pays money to the credit of the Territory Public Account shall, on the same day, forward to the designated office a statement in accordance with Form 2, together with the collector’s statements received by him or her.

### **Delivery of receiver’s statement**

**10. (1)** Every receiver shall deliver to the designated office, on the last working day in each financial year, a statement in accordance with Form 2 in respect of all moneys paid into the Territory Public Account on that day.

**(2)** A receiver who does not receive any moneys for payment into the Territory Public Account on the last working day in any financial year shall deliver to the designated office a statement in accordance with Form 2 with the word “Nil” written on it.

### **Receivers to prepare accountable receipts**

**11. (1)** Every receiver shall prepare an accountable receipt in accordance with Form 3 for every amount paid into the Territory Public Account.



(2) The receiver shall provide 1 copy of the accountable receipt to the bank with the deposit, forward 1 copy to the designated office with the statement in accordance with Form 2 and file the other copy in his or her office.

(3) The receiver shall enter on each copy of the accountable receipt details of the deposit, which details shall be verified by the bank stamp.

**Daily totals to agree**

12. Every receiver shall see that the total of the amounts shown on the accountable receipts for any day agrees with the total of the receiver's statement for that day.

**Statement of repayment**

13. Where a repayment is made—

- (a) the collector or the receiver to whom the repayment is made; or
- (b) if the repayment is made to another person—the collector or the receiver to whom the repayment is remitted by that person,

shall cause a statement of the repayment, in accordance with Form 4, to be prepared and forwarded to an authorising officer maintaining an appropriation ledger in which it is appropriate to include particulars of the repayment.

**Particulars of property sold to be sent to Auditor-General**

14. Except in cases where the administrative head otherwise determines, particulars of all Government property authorised to be sold shall be forwarded to the Auditor-General in accordance with Form 5.

**Record of collections**

15. Receivers and collectors shall maintain records of their collections.

**Issue of licences**

16. (1) Subject to this regulation, licences shall be issued from books of forms supplied for the purpose and shall clearly indicate the amount received in respect of their issue.

(2) An acknowledgement for the money received shall not be given in lieu of any licence.

(3) Full particulars of the licence issued shall be entered on the counterpart of the form and the officer who issues the licence shall initial the counterpart.

(4) Licences may be issued in such other manner as the administrative head approves.

### **Receipts**

17. (1) Subject to subregulation (2), an officer who receives any moneys shall record the receipt of the moneys on a printed receipt form provided for the purpose.

(2) An officer who—

- (a) receives any moneys; and
- (b) has not been provided with a printed receipt form for the purpose of recording the receipt of those moneys;

shall record the receipt of those moneys in a manner approved by the head of administration or an authorised officer.

### **Numbering of licence and receipt forms**

18. Unless the administrative head otherwise approves, licence forms and forms of receipt, and the counterparts of those forms, shall be numbered in consecutive order so that each form bears the same number as that on the counterpart to which it relates.

### **Duplicate receipt**

19. Where an officer has given a receipt or acknowledgement in accordance with regulation 17 for moneys received, the officer may, if the administrative head permits, give a duplicate of that receipt or acknowledgement, or give another receipt or acknowledgement, for those moneys but that other receipt or acknowledgement shall not be given on a form referred to in that regulation.

## **PART III—OBLIGATIONS INVOLVING EXPENDITURE OF PUBLIC MONEYS**

### **Conditions subject to which obligations may be incurred**

20. (1) Subject to subregulation (2), an officer shall not incur, on behalf of, or for the purposes of, the Territory, an obligation involving expenditure of public moneys, being an obligation in respect of—

- (a) the execution of works or the supply of services for or by the Territory; or
- (b) the purchase of chattels or other property for or by the Territory;

unless—

- (c) where a payment in connection with the obligation would be required to be made during the financial year that is current when the obligation is incurred—
  - (i) moneys have been appropriated under a head of expenditure under which moneys may lawfully be expended during that financial year that are sufficient to meet the payment and all other payments that have been met, or may reasonably be expected to be met during that financial year, from that head of expenditure;
  - (ii) provision for such an appropriation has been included in a proposed law submitted to the Assembly; or
  - (iii) the Minister has given approval to the obligation being incurred; and
- (d) where a payment in connection with the obligation would be required to be made after the end of the financial year that is current when the obligation is incurred—
  - (i) approval has been given by the Minister for the payment to be met from moneys to be appropriated for the service of, or for specified expenditure in respect of, such financial year as the Minister specifies; or
  - (ii) the obligation is specified in, or is included in a class of obligations that is specified in, a declaration made by the Minister under subregulation (3).

(2) Subregulation (1) does not apply in relation to an obligation of a kind referred to in that subregulation if the obligation is incurred in pursuance of the provisions of an enactment authorising the incurring of the obligation.

(3) The Minister may, by instrument in writing, declare, in relation to an obligation of a kind referred to in subregulation (1) that is specified in, or is included in a class of obligations specified in, the instrument, that any payment in connection with the obligation, being a payment that is to be made after the end of the financial year that is current when the obligation is incurred may be made without the approval of the Minister referred to in subparagraph (1) (d) (i) in relation to the payment being obtained.

### **Rights and liabilities of parties to obligation**

**21.** The rights and liabilities of the parties to an obligation of a kind referred to in subregulation 20 (1) are not affected by reason of the fact that the obligation was incurred in contravention of that subregulation.

## PART IV—PAYMENT OF PUBLIC MONEYS

### *Division 1—Certifying Officers*

#### **Responsibilities of certifying officers**

**22. (1)** A certifying officer shall ensure, in respect of a claim for the payment of an amount that is submitted to him or her for certifying under subsection 42 (2) of the Ordinance (not being a claim for a payment included in a class of payments that is a prescribed class of payments for the purposes of regulation 23), that the claim—

- (a) is correct as to amount;
- (b) is for expenditure that has been duly approved;
- (c) is supported by all relevant vouchers or, where a relevant voucher is missing or defective, is supported by all other relevant vouchers (if any) and by a certificate given by the head of administration or an authorised officer certifying that it is not reasonably possible to obtain the missing voucher or a copy of it or a voucher that is not defective (as the case may be) and, if the claim is for payment in respect of supplies, certifying, in addition—
  - (i) as to the date on which, or the period during which, the supplies were executed, furnished or performed, as the case may be; and
  - (ii) that the supplies are a reasonable and proper charge against the public funds;
- (d) is made out in the name of a person or an authority to whom payment may be made in accordance with regulation 38;
- (e) has not previously been paid;
- (f) identifies the head of expenditure to which the amount is chargeable; and
- (g) where the claim is for payment in respect of supplies—
  - (i) specifies, or is supported by a voucher that specifies, the date on which, or the period during which, the supplies were executed, furnished or performed, as the case may be, and the rate at which the supplies were so executed, furnished or performed; and
  - (ii) is supported by a certificate given by the head of administration or an authorised officer certifying that the requirements of the agreement relating to the supplies that

are to be satisfied to entitle the claimant to payment have been satisfied.

(2) Where the head of administration or an authorised officer gives in respect of a claim for the payment of an amount, not being a claim for payment in respect of supplies, a certificate certifying that the claim is for expenditure that has been duly approved, the expenditure to which the claim relates shall be deemed, for the purposes of subregulation (1), to have been so approved.

**Provision of certificate under subsection 42 (2)**

23. (1) A certifying officer may, in respect of a payment included in a prescribed class of payments, give a certificate under subsection 42 (2) of the Ordinance if, after the requirements prescribed by subregulation (2) in respect of a payment of that class, and any relevant directions given by the Minister under these Regulations, have been complied with, he or she has no reason to believe that the payment may not properly be made.

(2) A certifying officer shall ensure, in respect of a claim for a payment included in a prescribed class of payments, that the payment—

- (a) is for expenditure that has been duly approved; and
- (b) is supported by a claim that identifies the head of expenditure to which the payment is chargeable.

(3) For the purposes of this regulation, each of the following classes of payment is a prescribed class of payments:

- (a) payments in respect of which the head of administration or an authorised officer has certified—
  - (i) that the payments are based upon data prepared by a computer; and
  - (ii) that, in the preparation of that data, system controls and accounting procedures approved by the Minister have been employed;
- (b) payments made by one administrative unit to another;
- (c) payments in satisfaction of claims in respect of which the head of administration or an authorised officer has certified that a method of sample checking approved by the Minister for the purposes of this paragraph has been employed;
- (d) payments in satisfaction of claims under contracts between the Territory and the claimants, being contracts under which the

Territory has the right to make adjustments in relation to payments in satisfaction of subsequent claims by those claimants;

- (e) payments in satisfaction of claims for payment of amounts not exceeding \$1,000 in respect of supplies.

**Requisition to be supported by certificate**

**24. (1)** Where supplies are required by an administrative unit for the proper conduct of the Public Service, an officer of that unit shall make a request in writing in accordance with a procedure approved in writing by the Minister to spend money from the Territory Public Account.

**(2)** Subject to subregulation (3), a request to spend money from the Territory Public Account shall—

- (a) where a payment in respect of the supplies is to be made during the financial year that is current when the request is made—be supported by a certificate signed by the head of administration in relation to the request certifying—
  - (i) that there is sufficient appropriation to meet the payment;  
or
  - (ii) that the obligation in pursuance of which the supplies are required was incurred with the approval of the Minister;  
and
- (b) where a payment in respect of the supplies is to be made after the end of the financial year that is current when the request is made— be supported by a certificate signed by the head of administration in relation to the request certifying—
  - (i) that sufficient appropriation will be available to meet the payment; or
  - (ii) that the payment is an exempt payment.
- (3)** Subregulation (2) does not apply in relation to a request if—
  - (a) the head of administration in relation to the request has, before the issue of the request, given a certificate that an amount specified in the certificate is available for expenditure on supplies required for a purpose specified in the certificate;
  - (b) the request relates to supplies that are required for that purpose;  
and
  - (c) the sum of—

- (i) the amount specified in the request to be the cost or estimated cost of the supplies specified in the request; and
- (ii) any amount specified in previous requests covered by the certificate to be the cost or estimated cost of supplies specified in those requests;

does not exceed the amount specified in the certificate to be available.

(4) The head of administration in relation to a request shall not, for the purposes of subregulation (2)—

- (a) certify that there is sufficient appropriation to meet a payment that is to be made in respect of the supplies during the financial year that is current when the request is made unless—
  - (i) moneys have been appropriated under a head of expenditure under which moneys may lawfully be expended during the current financial year that are sufficient to meet the payment and all other payments that have been met, or may reasonably be expected to be met during that financial year, from that head of expenditure;
  - (ii) provision for such an appropriation has been included in a proposed law submitted to the Assembly; or
  - (iii) moneys standing to the credit of the Trust Fund under the head to which expenditure in respect of the supplies is chargeable will, at such time as the payment is required to be made, be sufficient to pay the amount of the payment;
- (b) certify that sufficient appropriation will be available to meet a payment that is to be made in respect of the supplies after the end of the financial year that is current when the request is made unless the Minister has given, for the purposes of paragraph 20 (1) (d), an approval in respect of the payment; or
- (c) certify that a payment referred to in paragraph (b) is an exempt payment unless the obligation in pursuance of which the supplies are required is specified in, or is included in a class of obligations that is specified in, a declaration made by the Minister under subregulation 20 (3).

(5) The head of administration in relation to a request shall not, for the purposes of subregulation (3), certify that there is sufficient appropriation to meet a payment that is to be made in respect of the supplies during the financial year that is current when the request is made unless—

- (a) moneys have been appropriated under a head of expenditure under which moneys may lawfully be expended during the current financial year that are sufficient to meet the payment and all other payments that have been met, or may reasonably be expected to be met during that financial year, from the head of expenditure;
- (b) provision for such an appropriation has been included in a proposed law submitted to the Assembly; or
- (c) moneys standing to the credit of the Trust Fund under the head to which expenditure in respect of the supplies is chargeable will, at such time as the payment is required to be made, be sufficient to pay the amount of the payment.

**Approval of proposed expenditure**

**25.** After regulation 24 has been complied with in relation to a request to spend money from the Public Account, the request shall be submitted for approval of the proposed expenditure to the Minister or an officer appointed by the Minister for the purposes of this regulation.

**Accounts for general expenses**

**26.** Accounts for general expenses shall be prepared in accordance with Form 6.

**Officers to assist in preparation of claims**

**27.** An officer shall afford every facility to claimants to enable them to prepare their accounts correctly and obtain prompt payment.

**Claims for periodic or progress payments under contract**

**28.** An officer shall not submit a claim for a periodic or progress payment under a contract to a certifying officer for certifying under subsection 42 (2) of the Ordinance unless the head of administration or an authorised officer has certified—

- (a) that the sum of—
  - (i) the amount payable in respect of that claim; and
  - (ii) the total amount in respect of which certificates have previously been given in relation to the contract under that subsection;does not exceed the total amount to be paid under the contract;  
and



- (b) that the head of administration or authorised officer is satisfied that the sum of the amounts referred to in subparagraphs (a) (i) and (ii) does not exceed the value of the supplies that have been executed, furnished or performed under the contract on the date to which the claim relates.

**Certifying officer to keep register of accounts**

**29. (1)** Each certifying officer shall keep a register of accounts in accordance with Form 11 in which there shall be registered all accounts, other than accounts for salaries, wages and allowances in the nature of salaries and for pensions, received by him or her.

**(2)** The certifying officer shall enter in the register of accounts details that will enable a duplicate claim, if made, to be recognised.

**Preparation of statement of variations in pay etc.**

**30. (1)** The head of administration or, where he or she authorises an officer to do so, that officer shall—

- (a) prepare, at such times as the Minister determines, a statement showing any variations in the pay, allowances and deductions from pay of officers under the control of the head and the reasons for those variations; and
- (b) forward to the appropriate certifying officer as many copies of the statement as the Minister directs.

**(2)** A statement under this regulation shall be prepared in accordance with Form 13, 14 or 15 as directed by the Minister.

**(3)** A statement under this regulation shall not be prepared by an officer who prepares claims for salaries.

**Preparation of certificates in relation to variations in pay etc.**

**31. (1)** The head of administration or, where he or she authorises an officer to do so, that officer shall prepare fortnightly a certificate in accordance with Form 12 in respect of statements prepared under regulation 30 in relation to officers under the control of the head of administration and not included in a previous certificate prepared under this regulation.

**(2)** As soon as practicable after such a certificate has been prepared, the head of administration or authorised officer, as the case may be, shall forward 1 copy of the certificate to the appropriate certifying officer.

**(3)** A certificate under this regulation shall not be prepared by an officer who claims for salaries.

**Method of preparing accounts for salary, wages and allowances**

**32. (1)** Accounts for salary, wages and allowances in the nature of salaries shall be prepared as follows:

- (a) to ascertain the amount payable for a fortnight, the annual rate shall be divided by 313 and the result multiplied by 12;
- (b) in the case of officers whose attendance on Sundays and holidays may be required without extra pay, the amount payable for a fortnight shall be ascertained by dividing the annual rate of pay by 365 and multiplying the result by 14;
- (c) where officers are to be paid for a period less than a fortnight, payments shall be made on an hourly basis, the hourly rate of pay being ascertained by dividing a fortnight's pay by the number of hours prescribed for a fortnight's work;
- (d) where wages are payable at a weekly rate, the payment for portion of a week shall be ascertained by dividing the amount of wages for a week by the average number of hours ordinarily constituting a week's work, and multiplying by the number of hours for which payment is made;
- (e) in cases in which the Minister so determines, 1 month's pay shall be calculated as one-twelfth of the annual rate; and
- (f) payment for part of a month shall be ascertained by multiplying the amount of pay for a month by the number of days comprised in the period for which payment is to be made and dividing by the number of days in the month.

**(2)** The initial payment of an increment of salary for a period of less than a fortnight may be calculated in any case in a manner approved by the Minister.

**Preparation of accounts for certain allowances**

**33. (1)** Accounts for travelling or relieving allowance shall be prepared in accordance with Form 7.

**(2)** Accounts for meal allowances and extra duty pay shall specify the rate of salary paid to the officer.

**Petty cash expenditure**

**34. (1)** Petty expenditure shall, as far as practicable, be included in one account in accordance with Form 9.

(2) When any petty expenditure does not exceed \$20 or, if it is included in a class of petty expenditure in respect of which the administrative head has fixed a higher amount for the purpose of this regulation, does not exceed that higher amount, in any one payment, the expenditure may be paid without acquittance under the signature of the administrative head or an authorised officer.

### **Refunds of revenue and payments from Trust Fund**

**35. (1)** Accounts for refunds of revenue or for refunds from the Trust Fund shall be in accordance with Form 10.

(2) Where an amount to be refunded can be identified with a particular collection in a record of collections maintained in pursuance of regulation 15, the receiver or collector who maintains the record shall, unless the administrative head requires him or her to comply with subregulation (3)—

- (a) certify that the amount to be refunded has been received and has been paid to the receiver or to the Territory Public Account, as the case may be; and
- (b) make a note against the entry of the collection in the record of collections that he or she has so certified.

(3) Where an amount to be refunded cannot be identified with a particular collection in a record of collections maintained in pursuance of regulation 15, or where the administrative head so requires, an officer authorised by instrument in writing by the administrative head shall examine the claim and, if he or she is of the opinion that the amount is properly due for refund, shall—

- (a) certify that he or she has examined the claim and that the amount is properly due for refund; and
- (b) make a record of the fact that he or she has so certified.

### **Preparation of duplicate accounts**

**36. (1)** Duplicate accounts shall not be prepared, except when the original account has been lost or mislaid.

(2) If it is necessary to pay a duplicate 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.

(3) A duplicate account shall have the words “Duplicate, see endorsement” written on it.

**Certified accounts to go to authorising officer**

37. When an account has been certified, the certifying officer shall forward it to the authorising officer.

***Division 2—Authorising Officers*****Persons to whom accounts may be paid**

38. (1) Except as otherwise provided by directions given by the administrative head, payment of an account shall be made by cheque.

(2) Subject to subregulation (3), the payment shall be made—

- (a) to the claimant;
- (b) into any bank in Australia to the credit of the claimant's account;
- (c) to a person authorised by the claimant to receive payment;
- (d) to a person authorised to receive payment by a financial institution authorised by the claimant to receive payment under paragraph (c);
- (e) to a person authorised by power of attorney to receive the payment;
- (f) to the legal personal representative of the claimant, after production of probate or letters of administration;
- (g) to a trustee in bankruptcy to whom the right to receive payment has devolved;
- (h) to an authority appointed or authorised to administer or collect the estate of a deceased claimant; or
- (i) to any person other than the original claimant to whom the Minister approves of payment being made.

(3) Payment of an account shall only be made in accordance with paragraph (2) (b), (c) or (d) in the circumstances set out in, and in accordance with, directions given by the administrative head.

**Forms of orders not altered by addition or endorsement**

39. An endorsement on or addition to any form of order or other authority shall not render the form irrevocable or in any way alter its effect in substance.

**Officer not to act as agent for receipt of moneys payable by Territory**

40. An officer shall not, without the approval in writing of the Minister, act as agent or attorney for the receipt of moneys payable by the Territory to a person other than another officer.

**Procedure following authorisation**

**41. (1)** Unless the administrative head otherwise requires, where an authorising officer authorises the payment of an account, he or she shall—

- (a) where the payment has been authorised on the account—forward the account; or
- (b) in any other case—forward the account and the document on which the payment has been authorised;

to the paymaster.

**(2)** Unless the administrative head otherwise directs in writing, accounts shall be forwarded for payment to the paymaster at the designated office.

**Advances**

**42.** An authorising officer shall not authorise the payment of an account for an advance except an advance of 1 of the following kinds:

- (a) an advance to a paymaster for counter cash to enable him or her to cash cheques for payees;
- (b) an advance to an officer—
  - (i) for petty cash; or
  - (ii) to enable change to be given in connection with the receipt of public moneys;
- (c) an advance to an officer to enable him or her to make payments of—
  - (i) salaries and wages and payments in the nature of salaries and wages; or
  - (ii) sustenance, living, meal, camping or other similar allowances;
- (d) an advance to an officer to enable him or her to make payments to officers for travelling allowances or expenses;
- (e) an advance to an officer to enable him or her to make advances of—
  - (i) salaries and wages and payments in the nature of salaries and wages; or
  - (ii) sustenance, living, meal, camping or other like allowances;
- (f) an advance to an officer to enable him or her to make advances to officers for travelling allowances or expenses;

- (g) an advance of salaries and wages and payments in the nature of salaries and wages;
- (h) an advance of camping allowances;
- (i) an advance to an officer for travelling allowances or expenses; and
- (j) an advance of any other kind approved by the administrative head.

**Conditions to which advances subject**

**43. (1)** An advance of the kind referred to in paragraph 42 (j) shall be subject to such conditions to be complied with by the person to whom the advance is made as the administrative head approves.

**(2)** A person who receives an advance of a kind referred to in paragraph 42 (a), (b), (c), (d), (e) or (f) shall not use the advance for a purpose other than that for which it was made.

**(3)** A person who receives an advance of a kind referred to in paragraph 42 (j)—

- (a) shall not use the advance for a purpose other than that for which it was made; and
- (b) where the advance was made subject to conditions approved by the administrative head, shall comply with those conditions.

**Appropriation to which advances are to be charged**

**44.** An advance shall be charged—

- (a) if it is of a kind referred to in paragraph 42 (a)—to the head of expenditure entitled “Advance to the Minister responsible for administration of the Audit Act”;
- (b) if it is of a kind referred to in paragraph 42 (b)—to the head of expenditure relating to incidental and other expenditure; and
- (c) if it is of any other kind—to the head of expenditure under which provision is made for the service for which the advance is made.

**Transfer of advances**

**45. (1)** Subject to subregulation (2), an advance or portion of an advance, other than an advance referred to in paragraph 42 (g), (h) or (i) may, with the approval of the authorising officer, be transferred to a person other than the person to whom the advance was made.

(2) An advance, or portion of an advance, shall not be transferred under subregulation (1) to a person other than a person to whom the advance could have been made.

(3) For the purposes of subregulations 43 (1) and (2) and regulations 47, 48 and 49, a person to whom an advance, or portion of an advance, is transferred under subregulation (1) shall be deemed to be the person to whom that advance, or that portion of an advance, as the case may be, was made.

### **Records of advances**

46. An authorising officer shall keep a register of advances and shall enter in that register particulars of all advances other than an advance referred to in paragraph 42 (g), the payment of the accounts for which are authorised by him or her.

### **Adjustment of advances**

47. (1) Unless the administrative head, or a person authorised by him for the purpose, otherwise requires, a person to whom an advance (other than a standing advance or an advance of a kind referred to in paragraph 42 (g), (i) or (j)) is made shall, within the prescribed period—

- (a) furnish vouchers in respect of the use of so much of the advance as is used to the authorising officer; and
- (b) repay so much of the advance as is not used to a collector or receiver.

(2) Unless the administrative head, or a person authorised by him for the purpose, otherwise requires, an officer to whom an advance for travelling allowances or expenses is made shall, within the prescribed period—

- (a) furnish an account, in accordance with Form 7, relating to the journey in respect of which the advance was made to the authorising officer; and
- (b) repay so much of the advance as exceeds the amount shown in that account opposite to the word “Sub-total” to a collector or receiver.

(3) In subregulations (1) and (2), a reference to the prescribed period shall be read as a reference to—

- (a) in the case of an advance of a kind referred to in subparagraph 42 (c) (i)—the period of 14 days immediately following the making of the advance;

- (b) in the case of an advance of a kind referred to in subparagraph 42 (c) (ii) or paragraph 42 (e) that is made to an official bank account—the period of 14 days immediately following the making of the advance;
- (c) in the case of an advance of a kind referred to in subparagraph 42 (c) (ii) or paragraph 42 (e) that is made in cash—the period of 7 days immediately following the making of the advance;
- (d) in the case of an advance of camping allowances—the period of 14 days immediately following the expiration of the period of camping in relation to which the advance is made;
- (e) in the case of an advance for travelling allowances or expenses in respect of a journey part of which is to be made in a country other than Australia but which is to terminate in Australia, the period of 28 days immediately following the completion of the journey;
- (f) in the case of any other advance for travelling allowances or expenses—the period of 14 days immediately following the completion of the journey in relation to which it is made; or
- (g) in the case of any other advance—the period of 3 days immediately following the date on which the service for which the advance is made is completed.

(4) Where a person to whom an advance (other than a standing advance) for travelling allowances or expenses, or of sustenance, living, meal, camping or other like allowances, is made does not make the journey or become entitled to any payment by way of the allowance for which the advance was made, that person shall repay the advance to a collector or receiver.

(5) Where a voucher or an account in accordance with Form 7 is furnished to the authorising officer, or a repayment is made in accordance with subregulation (1), (2) or (4), the authorising officer shall enter in his or her register of advances particulars of all adjustments of the advance that are required to be made by reason of the voucher or the account, certified by a certifying officer, or particulars of the repayment, as the case requires.

(6) Where particulars of an advance are entered in the register of advances kept by an authorising officer, other than the authorising officer by whom the payment of the account for the advance is authorised, subregulation (1) or (2) whichever is appropriate in respect of the advance, and subregulation (5) apply as if the reference in the subregulation to the



authorising officer were read as a reference to the authorising officer in whose register of advances particulars of the advance are entered.

### **Review of advances**

**48. (1)** Where an advance has not been adjusted by reason of the failure of the person to whom the advance was made to comply with regulation 47 or with a requirement referred to in that regulation, the authorising officer shall inform an authorised officer of that failure.

**(2)** Where an authorising officer is of the opinion that the amount of an advance is excessive he or she shall inform an authorised officer of that opinion.

**(3)** The authorised officer shall take all steps that he or she considers necessary to recover—

- (a) the amount for which an advance has not been adjusted in accordance with regulation 47; and
- (b) the amount by which he or she considers any advance is excessive.

**(4)** For the purposes of this regulation, “authorising officer” means the authorising officer who has entered the particulars of an advance in his or her register, notwithstanding that another authorising officer may have authorised payment of the account.

### **Reimbursement of standing advance**

**49.** Where a person to whom a standing advance has been made applies for reimbursement of the advance or part of the advance, that person shall furnish to the authorising officer—

- (a) vouchers that acquit the whole or the part of the advance, as the case may be; and
- (b) an account for reimbursement in accordance with Form 6.

### **Appropriation ledger**

**50. (1)** An authorising officer shall maintain an appropriation ledger, which shall include particulars of—

- (a) the heads of expenditure under which moneys are available in respect of which he or she is empowered to authorise payments;
- (b) the amounts in respect of which he or she is empowered to authorise payments under each of those heads of expenditure;

- (c) all payments that he or she has authorised to be made under each of those heads of expenditure; and
- (d) subject to subregulation (2), all repayments to the credit of each of those heads of expenditure.

(2) Where the statement in accordance with Form 4 relating to a repayment has not been signed by the authorising officer, the appropriation ledger maintained by him or her shall not include particulars of the repayment.

(3) If the administrative head requires the head of administration so to do, the head of administration shall cause to be submitted to the administrative head particulars of the arrangements followed, or proposed to be followed, in maintaining a particular appropriation ledger.

(4) Where, in pursuance of subregulation (3), particulars of the arrangements relating to the maintenance of an appropriation ledger are submitted to the administrative head, he or she may, by instrument in writing—

- (a) approve those arrangements; or
- (b) approve those arrangements as varied by him or her.

(5) Where, under subregulation (4), arrangements relating to the maintenance of an appropriation ledger have been approved by the administrative head, the authorising officer maintaining that ledger shall not maintain it otherwise than in accordance with those arrangements.

### **Statement of probable requirements for expenditure**

**51.** The head of administration shall cause to be prepared at such intervals and in respect of such periods as the Minister directs a statement under the respective heads of expenditure (except an account of Trust Fund) of the amounts which will probably require to be expended on account of the administrative unit.

### **Applications for transfers under section 49**

**52. (1)** Whenever a transfer under section 49 of the Act is required, the authorising officer shall inform the administrative head through the head of administration and shall set out the necessity for the transfer.

(2) Transfers approved by the Minister shall be submitted for approval by the Executive in accordance with Form 16.

**Expenditure not to be authorised without warrant authority**

**53. (1)** An authorising officer shall not authorise expenditure from an appropriation of the Consolidated Fund (other than an appropriation that is to be deemed to be made by virtue of section 44 of the Ordinance) until a warrant authority for expenditure authorising expenditure accordingly has been issued by the administrative head to the head of administration.

**(2)** Every warrant authority for expenditure shall lapse at the end of the financial year in respect of which it is issued.

**Officers to obtain value for money**

**54. (1)** Subject to subregulation (2), an officer who, on behalf of or for the purposes of the Territory, incurs, authorises or approves expenditure shall exercise all reasonable care to ensure that value for money is obtained.

**(2)** An officer of an administrative unit who, on behalf of or for the purposes of the Territory, incurs, authorises or approves expenditure shall, if the officer is required to comply with a direction given by the head of administration compliance with which would, in the particular case, prevent the officer from exercising all reasonable care to ensure that value for money is obtained, exercise care to the extent possible in the circumstances.

**(3)** Any such officer shall, if he has reason to believe that, considering the rate of expenditure, any vote is likely to be exceeded, report the matter to the head of administration or an authorised officer.

**Appointment of officers to secure prompt return of paid accounts**

**55.** The head of administration shall appoint officers who shall ensure that each claim on the administrative unit for the payment of an amount is, after payment of the claim in accordance with regulation 61, returned promptly to the authorising officer who authorised payment of the amount to which the claim relates.

**Examination of public moneys and accounts**

**56.** The head of administration shall cause the public moneys held by, and the accounts of, each accounting officer to be examined from time to time in order to ensure that public moneys collected or received by the accounting officer—

- (a) are held by the accounting officer; or
- (b) have properly been paid by the accounting officer to another person or to the credit of a bank account.

**Reconciliation of bank accounts**

**57. (1)** The head of administration or, where he or she authorises an officer for the purposes of this regulation, that officer shall, subject to, and in accordance with, any directions given by the administrative head, at least once in each month or at such more frequent intervals as are necessary to enable the officer carry out his or her duties under these Regulations, obtain, in respect of each account kept by the administrative unit at a bank, from the bank at which the account is kept—

- (a) all cheques drawn on the account and paid by the bank during the period that has elapsed since last the officer obtained cheques of that kind; or
- (b) a statement setting out the particulars of cheques so paid during the period that has elapsed since last the officer obtained such a statement;

or, if the directions given by the administrative head so require, both the cheques so paid and a statement setting out the particulars of the cheques so paid during such a period.

**(2)** The head of administration or, where he or she authorises an officer for the purposes of this regulation, that officer shall, subject to, and in accordance with, any directions given by the administrative head—

- (a) obtain, in respect of each account kept by an administrative unit at a bank, from the bank at which the account is kept, at least once in each year, a certificate setting out the balance of the moneys standing to the credit of the administrative unit's account; and
- (b) reconcile the balance of those moneys as set out in the certificate with the balance of the moneys that the records of the administrative unit show as standing to the credit of the account.

***Division 3—Paymasters*****Appointment of paymasters**

**58. (1)** The Minister may appoint paymasters for the purposes of these Regulations.

**(2)** A certifying officer or an authorising officer shall not be appointed as a paymaster.

**Only authorised accounts to be paid**

**59.** Unless the administrative head otherwise requires, a paymaster shall not pay an account unless the payment of it has been authorised by an authorising officer.

**Signatures not to be obtained to blank forms**

**60.** An officer shall not obtain signatures to blank forms of account or orders for payment, or to acquittances or receipts before the actual payment of the account, or to acquittances or receipts which are not properly filled in.

**Paymasters to operate on drawing accounts**

**61. (1)** A paymaster shall pay all accounts by cheques drawn on a drawing account established by the Minister for the purpose.

**(2)** The cheques shall be crossed, made payable to order, and marked “Not Negotiable”.

**Drawing account records**

**62.** A paymaster shall, in accordance with directions given by the administrative head, record payments into and from each drawing account operated by him or her.

**Arrangements for payment of salaries**

**63. (1)** The head of administration or, where he or she authorises an officer for the purposes of this subregulation, that officer shall, subject to and in accordance with any direction given by the Minister, by instrument in writing, specify the procedures to be followed in relation to the payment of salaries, wages and allowances.

**(2)** A person shall not pay salaries, wages or allowances otherwise than in accordance with the procedures specified by the head of administration or authorised officer, as the case may be, under subregulation (1).

**Method of drawing cheques**

**64.** Where the payment of an account is duly authorised, unless the administrative head otherwise requires, the paymaster shall draw a cheque for the payment of the account and verify the correctness of the cheque by comparing the particulars on it with the particulars relating to the payment shown on the account.

**Cheques to be countersigned**

**65.** All cheques drawn by a paymaster shall, unless the Minister otherwise directs, be countersigned by an officer appointed for the purpose either by the head of administration or an authorised officer who shall, upon making the appointment, advise the bank of the name of the officer so appointed.

**Payment of accounts**

**66. (1)** Subject to subregulation (2), a paymaster shall post or deliver each cheque drawn by him or her to the payee of the cheque.

**(2)** The head of administration or an authorised officer may authorise a paymaster to post or deliver a cheque to a person other than the payee of the cheque.

**(3)** Where a paymaster posts a cheque in payment of an account, he or she shall post it in an envelope bearing a direction that the envelope is to be returned to the paymaster at a specified address if it is undelivered.

**Unclaimed cheques on drawing account**

**67.** Where a cheque drawn on a drawing account is returned unclaimed, the cheque shall be paid to the bank account known as the Territory Public Account, unless the present address of the payee can be ascertained promptly.

**Duplicate cheques to require Minister's approval**

**68.** A paymaster or any other accounting officer shall not issue a duplicate cheque except with the approval of the Minister.

**Accounting officer to obtain receipt**

**69. (1)** Subject to subregulation (2), an accounting officer shall, at the time of paying an amount, obtain a receipt for the amount from the person to whom the amount is payable or from a person authorised in writing by that person to give such a receipt.

**(2)** Subregulation (1) does not apply where—

- (a)** an accounting officer pays an amount by means of a cheque that—
  - (i)** is crossed;
  - (ii)** is made payable to order; and
  - (iii)** is marked “Not Negotiable”; or
- (b)** an accounting officer, in the presence of another accounting officer, pays in cash—

- (i) an amount of salary; or
  - (ii) an amount in the nature of salary;
- and those officers give, in respect of that payment, a certificate in accordance with Form 8.

**Limitation on opening of cheques to pay cash**

**70. (1)** When a cheque is drawn for the payment of an advance to an officer and is not to be paid into a bank account, a direction to pay cash may, with the approval of the authorising officer of the administrative unit be written on the face of the cheque.

**(2)** Except as provided in subregulation (1), a cheque drawn on a drawing account shall not be opened so that cash may be obtained from the bank.

**Cashing cheques from counter cash advance**

**71. (1)** A paymaster shall not cash a cheque drawn on a drawing account from a counter cash advance except where—

- (a) it has been duly indorsed by the payee; and
- (b) the payee is not possessed of facilities for obtaining payment of crossed cheques or inconvenience would result if the cheque were not immediately cashed.

**(2)** A paymaster shall not, unless the Minister otherwise approves, cash a cheque (other than a cheque drawn on a drawing account) from a counter cash advance.

**Cheques cashed to be paid to Public Account**

**72.** A paymaster shall promptly pay to the Territory Public Account all cheques cashed from his or her counter cash advance and shall furnish to the authorising officer an account in accordance with Form 6 for reimbursement of his or her advance.

**Counter cash advance to be repaid at end of financial year**

**73.** Every paymaster shall, on the last working day of each financial year, pay the unexpended balance of his or her counter cash advance to the Territory Public Account.

**Counter Cash Advance Book**

**74.** Every paymaster shall keep a Counter Cash Advance Cash Book in accordance with Form 17.

***Division 4—Designated Offices*****Establishment of designated offices**

**75.** The Minister may establish designated offices wherever he thinks fit.

**PART V—LOSSES OF, AND DAMAGE TO, PUBLIC PROPERTY****Interpretation**

**76. (1)** In this Part, unless the contrary intention appears—

“investigation” means an investigation under regulation 77;

“investigation committee” means a committee appointed under subregulation 77 (4);

“investigator” means an officer appointed under subregulation 77 (5);

“prescribed incident” means a loss of, or a deficiency in, public moneys, or the loss or destruction of, or damage to, other property of the Territory;

“prescribed supervisor”, in relation to an officer and a prescribed incident, means—

- (a) the person who, in relation to the officer, is the head of administration; or
- (b) an officer to whom that person has delegated the power to make determinations under subsection 116 (1) of the Ordinance in relation to—
  - (i) officers included in a class of officers in which the first-mentioned officer is included; and
  - (ii) prescribed incidents included in a class of incidents in which the first-mentioned prescribed incident is included;

“relevant incident”, in relation to an investigation, means the prescribed incident in relation to which the investigation is caused to be held;

“relevant officer”, in relation to an investigation, means the officer in relation to whom the investigation is caused to be held;

“relevant supervisor”, in relation to an investigation, means the prescribed supervisor by whom the investigation is caused to be held.



(2) Expressions that are used in Part XI of the Act have in this Part, unless the contrary intention appears, the same respective meanings as in that Part.

**Investigation of losses etc.**

77. (1) Where it appears to a prescribed supervisor of an officer that a prescribed incident has occurred in such circumstances as to render the officer liable under section 115 of the Ordinance to pay an amount to the Territory in respect of the prescribed incident, the prescribed supervisor shall, as soon as practicable, cause to be given to the officer a notice in writing signed and dated by the prescribed supervisor that—

- (a) specifies—
  - (i) the name and appointment of the prescribed supervisor; and
  - (ii) the prescribed incident to which the notice relates;
- (b) invites the attention of the officer to the provisions of Part XI of the Act and of this Part; and
- (c) complies with subregulation (2).

(2) There shall be included in a notice referred to in subregulation (1)—

- (a) where it appears to the prescribed supervisor that the circumstances of the prescribed incident are such as to warrant the holding of an investigation—
  - (i) a statement to that effect; and
  - (ii) if the investigation is, in accordance with this regulation, to be carried out by an investigation committee, a request to the officer to whom the notice is addressed to the effect that, within the period of 7 days following the receipt of the notice, the officer furnish to the prescribed supervisor the name of an organisation referred to in paragraph (7) (a) of which the officer is a member or, if he or she is not a member of such an organisation, that the officer nominate, within that period, not more than 3 persons (being persons that are not disqualified under subregulation (4) from being appointed or selected as members of the investigation committee) as persons from whom a member of the committee may be selected in accordance with paragraph (7) (b); or

- (b) where it appears to the prescribed supervisor that the circumstances of the prescribed incident are such as not to warrant the holding of an investigation—
  - (i) a statement to that effect;
  - (ii) a statement to the effect that the officer to whom the notice is addressed may, by notice in writing signed by the officer and given to the prescribed supervisor not later than 7 days after the receipt by the officer of the first-mentioned notice, request the holding of an investigation into the prescribed incident; and
  - (iii) if, in the event that the officer were to request the holding of such an investigation, the investigation would, in accordance with this regulation, be carried out by an investigation committee, a request to the effect that, at the time of the giving of any notice under subparagraph (ii), the officer furnish to the prescribed supervisor the name of an organisation referred to in paragraph (7) (a) of which the officer is a member or, if the officer is not a member of such an organisation, that the officer nominate, at that time, not more than 3 persons (being persons that are not disqualified under subregulation (4) from being appointed or selected as members of such an investigation committee) as persons from whom a member of the committee may be selected in accordance with paragraph (7) (b).

**(3) Where—**

- (a) a prescribed supervisor has given to an officer a notice under subregulation (1), being a notice to which paragraph (2) (a) applies; or
- (b) an officer has, within the time specified in subparagraph (2) (b) (ii), given to the prescribed supervisor by whom a notice under subregulation (1) was given to the officer a notice of the kind referred to in that subparagraph;

the prescribed supervisor shall, as soon as practicable after the giving of the notice referred to in paragraph (a) or of the notice last referred to in paragraph (b), as the case requires, cause an investigation into the prescribed incident to be held under this regulation.

(4) Except where subregulation (5) applies, an investigation under this regulation shall be carried out by a committee established for that purpose and consisting of the following members—

- (a) a chairperson appointed by the relevant supervisor;
- (b) a member appointed by the relevant supervisor in accordance with subregulation (6); and
- (c) a member selected in accordance with subregulation (7);

none of whom is a person who is, at the time of the appointment of the committee, or was, at the time at which the relevant incident occurred, a prescribed supervisor in relation to the relevant officer.

(5) Where—

- (a) an investigation is to be held under this regulation; and
- (b) it appears to the relevant supervisor—
  - (i) in the case of an investigation into a loss of, or deficiency in, public moneys—that the amount of the loss or deficiency does not exceed \$100;
  - (ii) in the case of an investigation into the loss or destruction of other property of the Territory—that the value of the property does not exceed \$100; or
  - (iii) in the case of an investigation into damage to such property—that the expense of repairing the damage or the value of the property does not exceed \$100;

the relevant supervisor shall appoint an officer (not being an officer who is at the time of his or her appointment, or was, at the time at which the relevant incident occurred, a prescribed supervisor in relation to the relevant officer) for the purpose of carrying out the investigation.

(6) The member of an investigation committee referred to in paragraph (4) (b) shall, so far as it is practicable, be a person other than—

- (a) in a case where the relevant officer in relation to the investigation is, or was at the time at which the relevant incident occurred, an officer performing duties in an administrative unit—an officer performing duties in that administrative unit; or
- (b) in a case where the relevant officer in relation to the investigation is, or was at the time at which the relevant incident occurred, a person referred to in paragraph (b) of the definition of “officer” in subsection 114 (1) of the Ordinance—a person referred to in that paragraph.

(7) The member of an investigation committee referred to in paragraph (4) (c) shall be—

- (a) in a case where the relevant officer is a member of an organisation within the meaning of the *Conciliation and Arbitration Act 1904* of the Commonwealth, being an organisation which persons engaged in the employment in which the relevant officer is engaged are, by reason of that employment, eligible to join—a person appointed by that organisation or, if that organisation fails so to appoint a person within 7 days of a request being made to it by the relevant supervisor to do so, an officer appointed by the relevant supervisor; or
- (b) in any other case—
  - (i) if the relevant officer has, in pursuance of a request referred to in subparagraph (2) (a) (ii) or (2) (b) (iii), nominated only one person for selection as a member of the committee—the person so nominated;
  - (ii) if the relevant officer has, in pursuance of a request referred to in subparagraph (2) (a) (ii) or (2) (b) (iii), nominated more than one person as persons from whom a member of the committee may be selected—a person appointed by the relevant supervisor from among the persons so nominated; or
  - (iii) if the relevant officer has failed to make, in compliance with a request referred to in subparagraph (2) (a) (ii) or (2) (b) (iii), any nomination in relation to the selection, in accordance with this paragraph, of a member of the committee, or if the person, or each of the persons, nominated by the relevant officer in pursuance of such a request declines to be a member of the committee—a person appointed by the relevant supervisor.

(8) Upon the appointment of an investigator or the establishment of an investigation committee under this regulation for the purpose of carrying out an investigation, the relevant supervisor shall give to the relevant officer a notice in writing in accordance with subregulation (9).

(9) A notice referred to in subregulation (8) in relation to an investigation shall—

- (a) specify the date, time and place appointed for the investigation and the name and address of the investigator or of each member of the investigation committee;
- (b) identify the prescribed incident that is to be investigated;
- (c) invite the relevant officer in relation to the investigation to make a written submission to the investigator or to the committee within the period, being a period of not less than 7 days after the giving of the notice, specified in the notice;
- (d) specify the address to which any such written submission may be forwarded; and
- (e) inform the relevant officer that he or she may make oral submissions to the investigator or to the committee instead of, or in amplification of, any such written submission.

**(10) Where—**

- (a) a relevant officer to whom notice of the appointment of an investigator or of the establishment of an investigation committee has been given in accordance with subregulation (9), for a valid reason, has failed to make, or cannot reasonably be expected to make, a written submission to the investigator or to the committee within the period specified in the notice; and
- (b) the relevant officer (whether before or after the expiration of that period) applies in writing addressed (as the case requires) to the investigator or to the chairperson of the committee and stating the reason for his or her application for an extension of the period within which he or she may make such a submission;

the investigator or the chairperson of the committee may, by writing signed by him or her, specify a longer period within which the relevant officer may forward a written submission to the investigator or to the committee.

**(11) On an investigation under this regulation—**

- (a) the procedure is, subject to the Ordinance and these Regulations, within the discretion of the investigator or of the chairperson of the committee, as the case may be;
- (b) the proceedings shall be conducted in private with as little formality and technicality, and with as much expedition, as the requirements of the Ordinance and these Regulations and a proper consideration of the matters being investigated permit;

- (c) the investigator or the investigation committee is not bound by rules of evidence;
- (d) the investigator or the investigation committee is entitled to full and free access to accounts and records relating to the relevant incidents and may make copies of, or take extracts from, any such accounts and records; and
- (e) the investigator or the investigation committee shall, subject to subregulation (12)—
  - (i) afford the relevant officer, and any other officer who appears to the investigator or the committee to have caused, or contributed to, the relevant incident, a reasonable opportunity to make such oral or written submissions as that officer thinks fit; and
  - (ii) accommodate any reasonable request made by an officer referred to in subparagraph (i) for the examination of a witness.

**(12) Before—**

- (a) receiving any submissions from an officer (other than the relevant officer) under subparagraph (11) (e) (i); or
- (b) examining any officer as a witness under subparagraph (11) (e) (ii);

an investigator or an investigation committee shall provide that officer with a notice in writing inviting the attention of the officer to the provisions of Part XI of the Ordinance and of this Part.

**(13)** The relevant supervisor may, at the request of an investigator or investigation committee, make available officers, or engage other persons, to assist the investigator or committee in the carrying out of the relevant investigation.

**(14)** Subject to subregulation (15), an investigator or the chairperson of an investigation committee shall, not later than 3 months after the appointment of the investigator or the establishment of the committee, submit to the relevant supervisor a report of the investigation carried out by the investigator or the committee setting out—

- (a) the findings of the investigator or of the committee regarding the circumstances in which the relevant incident occurred including, in particular, any defects in official practices and procedures with respect to public moneys and property of the Territory that, in the

- opinion of the investigator or of the committee, contributed to the relevant incident;
- (b) the amount that, in the assessment of the investigator or of the committee, is equal to—
    - (i) in the case of an investigation into a loss of, or deficiency in, public moneys—the amount of the loss or deficiency;
    - (ii) in the case of an investigation into loss or destruction of property—the value of the property lost or destroyed; or
    - (iii) in the case of an investigation into damage to property—the expense of repairing the damage to the property and the value of the property;
  - (c) where, in the opinion of the investigator or of the committee, subsection 115 (1) or (2) of the Ordinance applies—
    - (i) the names of all officers who, in the opinion of the investigator or of the committee, caused, or contributed to, the relevant incident by their misconduct or gross negligence;
    - (ii) the extent to which, in the opinion of the investigator or of the committee, any such officer should be held responsible for the loss, deficiency, destruction or damage comprised in the relevant incident; and
    - (iii) the reasons in support of the conclusions of the investigator or of the committee, including, in particular, the reasons in support of a conclusion that an officer displayed, in the performance of his or her duties, a deliberate or serious disregard of reasonable standards of care;
  - (d) Where, in the opinion of the investigator or of the committee, subsection 115 (4), (5) or (8) of the Ordinance applies—
    - (i) the name of the officer who held, or had the control of, the public moneys lost or in which a deficiency occurred or had the control of the property lost, destroyed or damaged, as the case requires; and
    - (ii) whether, in the view of the investigator or of the committee, subsection 115 (7) or (9) of the Ordinance applies in relation to that officer;

- (e) particulars of any mitigating circumstances that support a reduction in the liability (if any) of any officer, including, in particular—
  - (i) the extent of the work experience of the officer;
  - (ii) the extent to which the officer was supervised in the performance of such of his or her duties as related to the public moneys or property in relation to which the relevant incident occurred;
  - (iii) the adequacy of official instructions given to the officer with respect to those duties;
  - (iv) the conditions under which, at the time at which the relevant incident occurred, the officer was required to perform his or her duties, including his or her workload and the facilities for the performance of those duties;
  - (v) the reliability and efficiency of the officer in the performance of his or her duties generally; and
  - (vi) the amount of any allowances to which the officer was entitled by way of compensation for the assumption of responsibility for any prescribed incident; and
- (f) any other relevant matter that comes to the notice of the investigator or of the committee.

**(15)** The relevant supervisor may, at the request of an investigator or of the chairperson of an investigation committee made before the expiration of time for the submission of a report under subregulation (14), extend that time by such period, not exceeding 3 months, as he or she thinks fit.

**(16)** The report of an investigator or of the chairperson of an investigation committee under subregulation (14) shall include—

- (a) a record of each objection (if any) made by the relevant officer or any other officer or witness appearing before the investigator or the committee in relation to the procedure adopted at the investigation;
- (b) an explanation of any refusal by the investigator or committee to accommodate a request for the examination of a witness; and
- (c) in the case of a report of an investigation committee—a record of any dissenting opinion of a member of the committee.

**(17)** Where an investigation committee, after carrying out an investigation into a prescribed incident under this regulation, is of the



opinion that an officer is liable under section 115 of the Ordinance to pay an amount to the Territory in respect of the prescribed incident—

- (a) the committee shall invite the officer to furnish the committee with information regarding the current and prospective income and expenditure, and the current and prospective assets and liabilities, of the officer; and
- (b) the chairperson of the committee shall include in his or her report under subregulation (14) any information so furnished by the officer.

(18) Upon receipt of a report under subregulation (14), the relevant supervisor shall cause a copy of the report to be given to—

- (a) the relevant officer;
- (b) any other officer identified in the report as an officer who, in the opinion of the investigator or a member of the investigation committee (as the case may be), should be held liable to make good, in whole or in part, the loss, deficiency, destruction or damage comprised in the relevant incident; and
- (c) the administrative head;

and may cause a copy of the report to be given, upon request, to any other person.

### **Reduction of liability**

**78. (1)** Where—

- (a) but for this subregulation, an officer would, under subsection 115 (1), (2), (4), (5) or (8) of the Ordinance, be under a liability to the Territory in respect of a prescribed incident; and
- (b) particulars of mitigating circumstances that support a reduction in the amount of that liability (in this subregulation referred to as the “prescribed amount”)—
  - (i) are set out in a report submitted under subregulation 77 (14) in relation to the prescribed incident; or
  - (ii) are brought to the notice of a prescribed supervisor in relation to the officer;

the officer is liable to pay the Territory in respect of the prescribed incident so much only of the prescribed amount as is just and equitable having regard to the particulars referred to in paragraph (b).

**(2)** Where—

- (a) but for this subregulation, an officer would, under subsection 115 (1), (2), (4), (5) or (8) of the Ordinance or under subregulation (1), be under a liability to the Territory in respect of a prescribed incident; and
- (b) information contained in a report submitted under subregulation 77 (14) in relation to the prescribed incident, or otherwise obtained by a prescribed supervisor in relation to the officer, regarding the current and prospective income and expenditure, and the current and prospective assets and liabilities, of the officer discloses that it would be unreasonable to expect that the officer would, at any time, even if granted facilities of payment, be able to settle the amount of that liability (in this subregulation referred to as the “prescribed amount”);

the officer is liable to pay the Territory in respect of the prescribed incident so much only of the prescribed amount as is just and equitable having regard to the information referred to in paragraph (b).

**Office prescribed for purposes of paragraph 121 (c)**

**79.** For the purposes of paragraph 121 (c) of the Ordinance, the office prescribed in respect of a prescribed authority is the office of the person who has, under an enactment, in relation to the branch or part of the Public Service, comprising the staff of the prescribed authority, the powers of, or exercisable by, a head of administration so far as those powers relate to that branch or part.

**PART VI—MISCELLANEOUS**

**Accounts kept by administrative units to be subject to inspection**

**80.** The Minister may from time to time direct an officer of the administrative unit under the control of the administrative head to inspect the account books and forms used by any accounting officer and report to him or her the result of the inspection.

**Power to give directions**

**81. (1)** The Minister or the administrative head may give to officers, or to any other persons who are subject to the provisions of the Ordinance, directions for or in relation to any of the matters referred to in subparagraphs 125 (2) (a) (i) to (viii) (inclusive) of the Ordinance.

**(2)** A contravention of a direction given under this Regulation shall be deemed to be a contravention of these Regulations.

**Disposal of unclaimed property**

**82.** (1) Subject to subregulation (2), where property (other than moneys) found on premises, or in an aircraft, vessel, vehicle, container or receptacle, under the control of an administrative unit, is not claimed by the owner of the property within a period of 3 months from the date on which the property is found, the Territory may dispose of that property.

(2) The Territory may, at any time, dispose of unclaimed—

- (a) animals;
- (b) perishable goods; or
- (c) articles that are, or could be, dangerous or noxious;

found on premises or in an aircraft, vessel, vehicle, container or receptacle, under the control of an administrative unit.

(3) Except where it is impracticable, or undesirable in the public interest, to do so, the Territory shall—

- (a) dispose of any unclaimed property by sale; and
- (b) pay the proceeds of the sale into the Consolidated Fund.

(4) Where—

- (a) the Territory has disposed of any unclaimed property by sale; and
- (b) the person who, immediately before the sale, was the owner of the property makes a claim on the Territory in respect of the property;

the Territory shall pay to that person an amount equal to the amount for which the property was sold less the amount (if any) necessarily expended by the Territory in respect of the storage, maintenance or disposal of the property.

(5) Upon the sale of any unclaimed property by the Territory, any right in respect of the property vested in a person immediately before the sale shall cease to exist.

**Prescribed amount for the purposes of paragraph 51 (1) (b)**

**83.** The prescribed amount for the purposes of paragraph 51 (1) (b) of the Ordinance is \$4,000.

**Requests for legal opinion**

**84.** All cases (except those submitted by the Auditor-General) in which a legal interpretation of the Ordinance or of these Regulations is desired shall be submitted through the administrative head.

**Certain officers to acquaint themselves with Ordinance, Regulations etc.**

**85.** An officer appointed under the Ordinance or these Regulations to perform duties connected with the receipt or payment of public moneys shall—

- (a) obtain and keep in his office a copy of the Ordinance any directions given under section 24 of the Ordinance, these Regulations and any directions given under regulation 81, as amended from time to time; and
- (b) acquaint himself with the provisions of the Ordinance, any directions given under section 24 of the Ordinance, these Regulations and any directions given under regulation 81, as amended from time to time; and
- (c) produce the copy of the Ordinance, any directions given under section 24 of the Ordinance, these Regulations and any directions given under regulation 81, upon request made by the Auditor-General or an officer of the Australian Audit Office.

**Ordinance, Regulations and directions to be accessible**

**86.** The head of administration shall—

- (a) ensure that copies of the Ordinance, of any directions shall given under section 24 of the Ordinance, of these Regulations and of any directions given under regulation 81, being copies of the Ordinance, of these Regulations or of those directions as amended from time to time, are accessible to all officers who are under his control and perform duties in connection with any of the matters referred to in subparagraphs 125 (2) (a) (i) to (vii) inclusive of the Ordinance; and
- (b) upon request made by the Auditor-General or an officer of the Australian Audit Office, cause those copies to be produced to the Auditor-General or office, as the case may be.

**Penalty for breach of Regulations**

**87.** If any accounting officer or person subject to the provisions of the Ordinance commits any breach of these Regulations, the Minister may impose a penalty not exceeding \$10 upon that accounting officer or person.

**Preservation of existing delegations**

**88. (1)** Where, immediately before self-government day, a relevant delegation is in effect, the delegation continues in effect on and after that day as if it had been made under the *Administration Act 1989*.

**(2)** Where, immediately before self-government day, a person holds a relevant appointment, the appointment continues in effect on and after that day as if it had been made under the corresponding provision of these Regulations.

**(3)** In this Regulation—

“Commonwealth Financial Regulations” means the Financial Regulations made under the *Audit Act 1901* of the Commonwealth;

“relevant appointment” means an appointment under subregulation 7 (1), paragraph 48 (c) or regulation 94 or 110 of the Commonwealth Financial Regulations, so far only as the appointment empowers the appointee to exercise powers in relation to the Territory;

“relevant delegation” means a delegation of a power or function made under regulation 134 or 135 of the Commonwealth Financial Regulations, so far only as the delegation empowers the delegate to exercise powers or perform functions in relation to the Territory.

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**SCHEDULE**

Regulation 4

**FORMS****FORM 1**

Regulation 7

AUSTRALIAN CAPITAL TERRITORY Finance Regulations COLLECTOR'S STATEMENT		Sequence No.	T.T.	A.O. Code	Date	Contra Amount (Total of Statement)	Sign
Particulars of Receipts		Working Code			Amount		
					\$	c	
TOTAL—		dollars	cents	\$			

A STATEMENT of all moneys that have come into my possession or control under the above Heads/Sub-Heads or Receipts and related Designated Office ledger working codes for the period..... and this day paid to .....

Prepared by...../...../.....

Checked by ...../...../.....

.....  
*Collector of Public Moneys*

...../...../.....  
*Date*

.....  
*Administrative Unit and Location*

**FORM 2**

Regulation 9

AUSTRALIAN CAPITAL TERRITORY Finance Regulations RECEIVER'S STATEMENT		Sequence No.	T.T.	A.O. Code	Date	Contra Amount (Total of Statement)	Sign
Particulars of Receipts		Working Code			Amount		
					\$	c	
TOTAL—		dollars	cents	\$			

A STATEMENT of all moneys that have come into my possession or control under the above Heads/Sub-Heads or Receipts and related Designated Office ledger working codes and this day paid into the Territory Public Account.

Prepared by...../...../.....

Checked by ...../...../.....

.....  
*Receiver of Public Moneys*

...../...../.....  
*Date*

.....  
*Administrative Unit and Location*

Finance 1989 No. 8  
**SCHEDULE—continued**

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FORM 3

Regulation 11

<i>DEPOSIT SLIP</i>		<i>DATE</i>	
CREDIT	TERRITORY PUBLIC ACCOUNT		
Amount .....			
.....			
<i>Proceeds of cheques, etc., will not be available until cleared</i>			
Signature.....			
<i>Receiver of Public Moneys</i>			
.....Administrative Unit			
Particulars of cheques, etc.			
		NOTES	
		SILVER	
		COPPER	
		CHEQUES ETC.	
		<b>TOTAL</b>	

*Received  
payment  
Teller*

Drawer	Bank	Branch	Amount		Drawer	Bank	Branch	Amount	
			\$	c		Forward		\$	c

**SCHEDULE—continued**

FORM 4

Regulation 13

## AUSTRALIAN CAPITAL TERRITORY

## Finance Regulations

## REPAYMENTS TO CREDIT OF EXPENDITURE

STATEMENT OF AMOUNTS paid this.....day of.....19.....to the Receiver  
of Public Moneys for the Administrative Unit for.....  
at.....

Appropriation or Account to be Credited				Particulars, including Reason for Repayment	Number and	Amount of Repayment
Div.	Sub-div.	Item	Working code		Date of Account	
						\$ c
TOTAL						\$

.....Authorising Officer

FORM 5

Regulation 14

## AUSTRALIAN CAPITAL TERRITORY

## Finance Regulations

PARTICULARS OF PROPERTY OF THE TERRITORY TO BE SOLD BY  
ADMINISTRATIVE UNIT

Name and Station of Officer Directed to Sell	Authority for Sale	Particulars of Property to be Sold
--	--------------------	------------------------------------

To the Auditor-General, Australian Audit Office

Head of Administration

Date / /



**SCHEDULE—continued**

FORM 6

Regulation 26

**AUSTRALIAN CAPITAL TERRITORY**

Finance Regulations

**CLAIM FOR PAYMENT**

Rendered on Administrative Unit for.....

<sup>1</sup> NAME OF CLAIMANT ..... (BLOCK LETTERS) Address to ..... which cheque ..... is to be posted ..... (Post Code)	Registration No.	Consecutive No.
	Financial Year	

Appropriation Code/Description	Reqn. No.	<sup>2</sup> Progress	Working/Cost Code	Amount \$ c
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
<sup>2</sup> P = Part Delivery <sup>2</sup> C = Complete Delivery				TOTAL \$

Date or Period	Contract/ Order No.	Particulars of Claim	Amount
			\$ c
		...% discount for payment before.../.../..	
		TOTAL \$	

PLEASE COMPLETE THE 'PAYMENT ADVICE' BELOW TO ENSURE IDENTIFICATION  
OF THE CHEQUE WHEN RECEIVED

**PAYMENT ADVICE**

(To be detached by the Paymaster and enclosed with cheque)

Name of Claimant.....

The attached cheque is on payment of a claim on the Administrative Unit for

.....

Any inquiry concerning this payment should be directed to that Administrative Unit quoting cheque number, amount and date.

DUTY STAMPS SHOULD NOT BE AFFIXED TO THE CHEQUE

Claimant's Reference	Amount
	\$ c

**SCHEDULE—continued**

FORM 7

(Front of Form)

Regulation 33

## AUSTRALIAN CAPITAL TERRITORY

Finance Regulations

## CLAIM FOR TRAVELLING ALLOWANCE

Rendered on Administrative Unit for.....

<sup>1</sup> NAME OF CLAIMANT ..... (BLOCK LETTERS) Address to ..... which cheque ..... is to be posted ..... (Post Code)		Registration No.	Consecutive No.
<sup>1</sup> Courtesy titles to be shown (e.g. Mr, Mrs, Miss, Dr)		Financial Year	
	Appropriation Code/Description	Working/Cost Code	Amount
	.....	.....	\$ c
	.....	.....	.....
	TOTAL \$		

Movement Requisition No.		Standard Salary Scale					
Travelling Allowance (For particulars of movement <i>see</i> back of this form)					Rate	Amount	
						\$	c
Daily Rate—	Days	Hours					
Capital City	.....	.....	@ per day	.....	...	.....	.....
Other	.....	.....	@ per day	.....	...	.....	.....
Weekly Rate	Weeks	Days	Hours				
Capital City	.....	.....	@ per week	.....	...	.....	.....
Other	.....	.....	@ per week	.....	...	.....	.....
Camping Rate	Days	Hours					
Cook Provided	.....	.....	@ per day	.....	...	.....	.....
Cook not provided	.....	.....	@ per day	.....	...	.....	.....
<i>Married Officer/Unmarried Officer<sup>2</sup></i> <i>Camping Equipment Provided/Camping</i> <i>Equipment not Provided<sup>2</sup></i>							
Incidental Expenditure (as shown on back of this form) .....							
Less Advance—Voucher No.					Sub-Total...	.....	.....
<sup>2</sup> Strike out whichever is inapplicable					TOTAL \$		



**SCHEDULE—continued**

Finance Regulations

**CERTIFICATE AS TO THE PAYMENT OF SALARIES**

Administrative Unit .....Fortnight ending .....

Pay Centre.....

NAME	Identity Number	Amount Paid		We certify that the several persons whose names appear on this pay sheet have this day been duly paid in our presence with the exception of those persons whose names and amounts are shown below:		
		\$	c		\$	c
				.....	.....	.....
				.....	.....	.....
				.....	.....	.....
				.....	.....	.....
				Paying Officer: ..... Witnessing Officer: ..... Date .....		
TOTAL—		dollars	cents			

**FORM 9**

Regulation 34

**AUSTRALIAN CAPITAL TERRITORY**

Finance Regulations

**PETTY CASH**

Administrative Unit .....

Date	Signature of Payee or other Person	Service	Amount	
			\$	c
Reimbursement claimed .....				
Cash on hand or in transit .....				
Amount of advance .....				
..... Head of Administration or authorised officer			Date	/ / .

**SCHEDULE—continued**

FORM 10

(Front of Form)

Regulation 35

**AUSTRALIAN CAPITAL TERRITORY**

Finance Regulations

**CLAIM FOR REFUND**

Rendered on Administrative Unit for.....

<sup>1</sup>NAME OF  
CLAIMANT .....  
(BLOCK LETTERS)

Address to .....  
which cheque  
is to be posted .....

(Post Code)

<sup>1</sup>Courtesy titles to be shown (e.g., Mr, Mrs, Miss, Dr)

		Registration No.	Consecutive No.	
		Financial Year		
	Appropriation Code/Description	Working/Cost Code	Amount	
	.....	.....	\$	c
	.....	.....	.....	.....
		TOTAL \$		

Date of Preparation of Claim	Particulars of Claim	Amount	
		\$	c
	TOTAL \$		

PLEASE COMPLETE THE 'PAYMENT ADVICE' BELOW TO ENSURE IDENTIFICATION OF  
THE CHEQUE WHEN RECEIVED

**PAYMENT ADVICE**

(To be detached by the Paymaster and enclosed with cheque)

To.....

The enclosed cheque is for refund of.....

by the Administrative Unit for.....

Any enquiry concerning this payment should be directed to that administrative unit quoting cheque  
number, amount and date.

**DUTY STAMPS SHOULD NOT BE AFFIXED TO THE CHEQUE****FORM 10—continued**

**SCHEDULE—continued***(Back of Form)***CERTIFICATE TO BE GIVEN WHERE THE AMOUNT TO BE REFUNDED CAN BE IDENTIFIED WITH A PARTICULAR CREDIT IN A RECORD OF COLLECTIONS**

I certify that the sum of \$.....was received at this office on the.....day of.....19....., and was included in an amount of \$.....

paid to <sup>1</sup>Receiver of Public Moneys  
Territory Public Account

on the.....day of.....19.....

..... <sup>1</sup>Collector } of Public Moneys  
Receiver }

at.....

Date / /

**CERTIFICATE TO BE GIVEN WHERE THE AMOUNT TO BE REFUNDED CANNOT BE IDENTIFIED WITH A PARTICULAR CREDIT IN A RECORD OF COLLECTIONS**

I certify that I have examined this claim and I am of the opinion that the sum of \$.....is properly due for refund.

for Head of Administration

at.....

Date / /

<sup>1</sup>Strike out whichever is inapplicable.

FORM 11

Regulation 29

**ADMINISTRATIVE REGISTER OF ACCOUNTS**

Registration Number	Date	Name	Particulars (Period of Service Quantity, Rates, &c.)	Amount	Consecutive Number of Account	Remarks
				\$ c		

**SCHEDULE—continued**

FORM 12

Regulation 31

AUSTRALIAN CAPITAL TERRITORY  
Finance Regulations

APPOINTMENTS, PROMOTIONS, TRANSFERS, RESIGNATIONS, REMOVALS  
FROM OFFICE AND VARIATIONS IN PAY

Administrative Unit..... Division..... and/or Branch

Pay Day..... Fortnight Ending.....

**PAY VARIATION ADVICE CERTIFICATE**

I CERTIFY that the following pay variation advices have been forwarded for payment for this fortnight and that all such variations have been approved by competent authority:

*First Number*                      *Last Number*                      *Cancellation(s)*

FORM 13 .....

FORM 14 .....

FORM 15 .....

Prepared by..... Checked by.....

..... *Head of Administration or authorised officer*

..... (Date)

FORM 13

Regulation 30

AUSTRALIAN CAPITAL TERRITORY  
Finance Regulations

**PAY VARIATION ADVICE**

(Use Form 14 if Superannuation/Provident Account Affected)

Serial No. ....

Administrative Unit, Division and/or Branch ..... Fortnight Ended .....

Name		Rate of Pay		Date			Particulars
If appropriate—New Designation, Classification and Location	Number	Present \$	As Varied \$	From—	To—	Approved	

  

For Designated Office Use		Variations in Fortnightly Salary			Variations in Fortnightly Deductions				Staff Section Certificate
Appropriation		Old Basic Salary \$ c	New Basic Salary \$ c	Current Adj. (±) \$ c	Deduction	Old Basic \$ c	New Basic \$ c	Current Adj. (±) \$ c	Prepared by.....
Basic Wage Grade									Checked By.....
Taxation Allowance									Certified correct
Mode of Payment									<i>Officer Authorised to Sign</i>
Costing Classification									Date.....

**SCHEDULE—continued**

FORM 14

Regulation 30

*Class		AUSTRALIAN CAPITAL TERRITORY									
Contrib. No.		Finance Regulations						Pay Period /		Serial No. /	
Dept. Code		PAY VARIATION ADVICE									
*Pay Ref.		(Including Superannuation and Provident Account Variations)									
Administrative Unit, Division and/or Branch										Fortnight Ended / /	
NAME (Block Letters)			Salary Number	Rate of Pay		Date			Reason for Variation —Include reference to Designation and Classification		
Mr Mrs Miss	For new contributor include full Given or Christian names	Initials		Present	As Varied	From	To	App- roved			
ACCOUNTS ACTION		Variations in fortnightly salary			Variations in fortnightly deductions (Except Superannuation or Provident)				STAFF SECTION CERTIFICATE		
		Old Basic \$ c	New Basic \$ c	Current Adj. \$ c +M	Deductions	Old Basic \$ c	New Basic \$ c	Current Adj. \$ c +M			
Calculated by .....		Checked by.....								Prepared by.....	
Reconciliation Officer.....										Checked by.....	
										Certified correct .....	
										Authorised Date Officer	



**SCHEDULE—continued**

## FORM 14—continued

**VARIATIONS IN SUPERANNUATION/PROVIDENT ACCOUNT CONTRIBUTIONS**

Date Variation Payable			SUPERANNUATION							PROVIDENT				FOR NEW CONTRIBUTOR ONLY	
*T.O.V.															
Details	†Salary		Types of Units	Number of Units		Amount of Contribution				Amount of Contribution				Sex.....	
	Old	New		Old	New	Old Basic	New Basic	Current Adj.	+M	Old Basic	New Basic	Current Adj.	+M		
Max. Salary(s)			Contributory											Never Married	<input type="checkbox"/>
B.W.A.														Married	<input type="checkbox"/>
Allowances			Non Contributory											Widowed/ Divorced	<input type="checkbox"/>
Total			Reserve											√Tick applicable box	
Units Rejected this Pay Period			TOTAL							If Separation Date of Exit / /					Date
†Maximum Salary to be shown in all cases except for certain minors ( <i>see</i> instructions) *For Superannuation Board Use			Table .....		If Forms of Election Attached,				If Superannuation Board Query				Birth	/ /	
			Part (new contributor only): .....		state how many.....				No. ....Date .....				Joining Service	/ /	
													Appointment	/ /	

**SCHEDULE—continued**

FORM 15

Regulation 30

<b>AUSTRALIAN CAPITAL TERRITORY</b> Finance Regulations <b>PAY VARIATION ADVICE</b> Serial No .... (Use Form 14 if Superannuation/ Provident Account Affected)						<i>Prepared by</i> ..... <i>Checked by</i> ..... <i>Certified correct</i> ..... <i>Officer Authorised to Sign</i> ...../...../19.....	
TO FINANCE/ ACCOUNTS BRANCH/ SECTION							
(Administrative Unit, Division and/or Branch)					(Period Ending)		
No.	Name and Designation (Show whether Permanent, Temporary or Exempt)	Rate of Pay		Date		Reason for Variation	<b>ACCOUNTS USE ONLY</b> <b>Calculated by</b> ..... <i>Checked by</i> ..... <b>Reconcl. Officer</b>
		Present	As Varied	From	To		

FORM 16

Regulation 52

<b>AUSTRALIAN CAPITAL TERRITORY</b> Finance Regulations <b>TRANSFERS UNDER SECTION 49 OF THE AUDIT ACT 1989</b>						
Department	Division	Sub-division	Financial Year 19			
			From Item	Amount	To Item	Amount
				\$		\$

**SCHEDULE—continued**

FORM 17

Regulation 74

AUSTRALIAN CAPITAL TERRITORY  
COUNTER CASH ADVANCE CASH BOOK

Dr.

Cr.

Date 19	Particulars of Cash Received	Amount		Date 19	Particulars of Cheques Cashed			Daily Total of Cheques Cashed
					No. of Cheques on list	Receiver of Public Moneys to whom Cheques were paid	List No.	
	Brought forward	\$	c				\$ c	

**NOTE**

1. Notified in the *Commonwealth of Australia Gazette* on 10 May 1989.