GOLDEN HERITAGE

A JOINT EXHIBITION TO COMMEMORATE
THE 175TH ANNIVERSARY
OF THE NEW SOUTH WALES TREASURY

1824-1999
The cover shows the 1852 painting of the old Treasury Building by Jacob Janssen. (Private collection)

Note: the text of this booklet—fully referenced and documented—is available on the New South Wales Treasury's Internet home page.

GOLDEN HERITAGE
A joint exhibition to commemorate the 175th anniversary of the New South Wales Treasury: 1824-1999
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CONTENTS

Foreword by Michael Egan, NSW Treasurer

The History of the New South Wales Treasury: 1824-1999

The Beginnings, 1788-1823

A Bright New Day, the New Treasury, 1824-1850

The Gold Rushes and Responsible Government, 1851-1900

Geoffrey Eagar

Appropriations and the Governor's Warrant

Official Inquiries 1871-1888

Loan Liability 1842-1892

Federation and a Common Fiscal Policy

The Professionalism of the Treasury Officer

The Permanent Head of the Treasury

The Twentieth Century: A Focus on Reform

Treasury at War World War II

From Telephone Exchange to Cyberspace 1965-2000

Initiatives for Reform, Neville Wran - Michael Egan

The Future for the New South Wales Treasury

Accommodation for the Colonial Treasury 1824 - 1999

A Personal Vignette - Norm McPhee's Story

Budget Night 1946

Treasury at War: Enlisted Officers

Treasurers of New South Wales 1824 - 1999

Secretaries of the NSW Treasury 1856 - 1999

Staff of the NSW Treasury 1824 – 1999
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We also acknowledge and express our appreciation for the support and encouragement of the Clerk of the Legislative Assembly Mr Russell Grove, the Clerk of the Parliaments Mr John Evans and the Presiding Officers of the Parliament. We also wish to record the timely and generous assistance from the Parliamentary Staff, Building Services.

All present and past Treasury officers are remembered, for without their interest, encouragement and humour this project would not have been completed.
FOREWORD

It was an inquiry into Governor Macquarie’s administration by Commissioner John Thomas Bigge that resulted in the appointment of the first Colonial Treasurer and the establishment of the New South Wales Treasury on 28 April 1824. William Balcombe, the first Colonial Treasurer, arrived on the Hibernia on the 5 April 1824 and took up residence at No. 1 O’Connell Street directly opposite the present home of Treasury in the Governor Macquarie Tower. It was in that house on the western side of O’Connell Street on the corner of Bent Street that the first Treasury opened for the transaction of business, making the Treasury the oldest surviving Government agency in Australasia. Significantly, also arriving on the Hibernia was fellow passenger Saxe Bannister, the New South Wales Attorney-General and custodian of the new Charter of Justice.

This Golden Heritage booklet and catalogue has been prepared to commemorate the 175th anniversary of these particular and significant events in the history of New South Wales, indeed in Australasia. The Booklet includes a brief administrative history of the New South Wales Treasury and biographical data and photographs of the 57 Treasurers of New South Wales (1824-1999), and the 23 Secretaries of the New South Wales Treasury Department (1856-1999). Also included is a list of those known Treasury officers employed between 1824-1999. This publication, I am sure, will be an important and useful reference resource for my Parliamentary colleagues, historians, researchers, public servants and genealogists delving enthusiastically into our country’s past.

Many see the New South Wales Treasury as being a dismal, blunt, fiendish and at times obscure steward of the State’s financial resources. A few of the decisions taken may have appeared unfair or harsh. But they were always made responsibly on the best advice provided by some of the most financially articulate members of the public service in our country, Australia. The fruits of this professionalism is a State able to meet its financial commitments and internationally recognised as having a sound ongoing fiscal position.

I am delighted and pleased as the 57th Treasurer of this State to present this publication to you and be part of this expressive reminder of our past together with its pointers to the future. It has been and continues to be my Ministerial and personal pleasure to share with the New South Wales Treasury, and that means its foot-soldiers as well as its Executives, the making of this State’s economic history

This Booklet and Catalogue was written and produced by the Manager of the Treasury History Project, Roberta Carew and the Parliamentary Archivist Robert Lawrie. The Exhibition, Golden Heritage was also prepared and mounted by them both. We are gratified that the owner of the superb watercolour The Treasury 1852 painted by Jacob Janssen has given his permission for it to be featured for the first time in colour and on the cover of the Booklet.

MICHAEL EGAN
Treasurer
THE BEGINNINGS, (1788 - 1823)

Following a Cabinet meeting on either 18th or 19th August 1786 when the decision was taken to transport convicts to Botany Bay, the Secretary of State for the Home Department Thomas Townshend, Lord Sydney, requested the British Treasury to instigate arrangements for the supply of ships, provisions and equipment for the expedition to Botany Bay.

The British Government anticipated a high cost associated with the establishment of a penal settlement in New South Wales. Common sense would indicate that cost could not be justified if the only benefit the Botany Bay scheme would create was reducing the overcrowding in the country’s gaols. The overall costs for transportation, which included the ships, pay for the marines, victualling, clothing and the cost of the civil establishment were initially estimated to lie between £45 and £48.10. per convict or £29,300. Four weeks prior to sailing estimates had risen to £50.10. per convict. Major Robert Ross would remark it would be cheaper to have fed the convicts on turtle and venison in a London Tavern.

Apart from £300 official currency carried by Captain Arthur Phillip, Commander, the First Fleet did not carry an official Treasury chest containing legal tender or coin as it was assumed convicts would have no use for coinage.

The absence of petty cash to pay for the day to day expenses created problems for Phillip. He was compelled to draw Bills on the British Treasury for amounts as small as £8.2s. to pay the ships’ carpenters complaining that ‘this country has no Treasury’.

Phillip’s Instructions as to public revenue applying upon his arrival in Botany Bay were included in his second Commission issued on 2 April 1787. All public monies raised were to be issued under Warrant by the Governor and disposed of for the support of the Government in the Colony or for any other purpose as thought necessary.

Because of this near cashless society between 1788 and the 1820s much reliance was placed on bookkeeping barter. This system proved useful because of the small population, a limited but free-market capitalist economy and no institutions issuing money or credit. The most important forms of money accepted in the Colony were store receipts, available coins and promissory notes. The Spanish Dollar was the only currency to approximating an international currency acceptable in most British Colonies.

It was from the bartering system that the legend of the use of rum as a currency in the Colony took hold. The New South Wales Corps with its purchasing power was soon able to secure a trading monopoly in manufacturing and the sale of raw spirits. Governor Macquarie was compelled to use rum as payment for clearing and constructing sections of George Street and paying the contractors for the Sydney Infirmary, Macquarie Street in kind, granting them a monopoly over imports of rum for three years. In 1824 the worth of the building was calculated at being £20,000. The contractors received a monopoly on importing Bengal rum worth £100,000.

Colonial Financial Arrangements

From the beginning of the Colony, the Governor was an all-powerful autocrat and administrator who performed most of the functions of Government. The Governor dominated the economic life of New South Wales, which practice has not been seen since. Phillip and his immediate successors regulated the supply of rations, they granted land, they allotted convicts to those who would employ them. They gave assistance to settlers and established government stores. They fixed the prices of commodities, the rate of wages, and the hours of labour. They imposed tolls and duties. They gave and withdrew licences to trade. They established and controlled markets. They checked the weights and measures, struck a currency and fixed the rate of interest.

Governor Phillip issued porter licences in October 1792, a prelude to the tariff system which would operate eventually throughout the continent. In an attempt to contain the illicit market in liquor, Governor Captain John Hunter issued in April 1796 the first 10 liquor licences to the various districts. Hunter also imposed the first duty on goods coming into Australia, a levy of 1/- a gallon on spirits landed under permit. This revenue raised was paid initially into a Gaol Fund, the money being spent on government buildings, the Commissary being responsible for their construction. Other imposts were paid into an Orphan Fund, all revenue raised being unspecified, unorthodox forms of taxation. Governor Macquarie abolished the Gaol Fund in 1810 replacing it with the Police Fund, managed by Trustees, the ubiquitous D’Arcy Wentworth appointed Treasurer of the Police Fund. An audited quarterly statement of the funds’ accounts was inserted regularly in the Sydney Gazette. The first official return of the net revenue and expenditure of the Colony was prepared by the Colonial Secretary’s Office in 1822 and returned in a prescribed form to the Lords of the British Treasury. Embryonic forms of a Colonial Treasury and Auditor-General’s Office were established in the colony prior to the Bigge Report.

The Commissary

Before the appointment of the first Treasurer and the creation of an official Treasury, the Commissariat Store was the central economic institution of New South Wales. An official Commissary, competent to draw bills under the Governor’s directions, was recognised in Governor Phillip’s Instructions. From 1788, the Commissary managed the stores and supplies, arranging for their issue and replacement, drawing bills in payment, subject in all details to the direct control of the Governor.

Those accounts surviving from the Commissary from 1791 were generally unserviceable and grossly deficient. They offered no disclosure; they were delayed in compilation, there were no audits, little accountability and there were no public statements.

With Macquarie’s permission, the Commissariat had begun to issue Commissariat notes, instead of store receipts, in payment for all Commissariat purchases, the idea being that these were to be exchanged every two months for bills drawn on the British Treasury and not to be issued beyond the estimated monthly expenses of the Colony. This appears to be an early attempt to control currency circulation. However Deputy-Commissary General Allen had no authority from London to do this, and soon his private business dealings conflicted with his official functions, as he was paying for his own business deals with such notes.
Eventually Allan was suspended by the British Treasury, acting upon an adverse report by Macquarie. A subordinate described Allen's conduct as being a compound of perfidy, hypocrisy and dishonesty.

The notes issued by the Commissariat were known as £currency£ and these, together with sterling and the other non-sterling money which flowed into the Colony from convicts, settlers, officials and visitors on foreign ships, made up the specie which circulated in the robust economy which was developing.

Following its foundation the colony was in a state of flux with a vigorous private enterprise clashing with an authoritarian military government. Attempting to impose some order on the chaos that existed, Macquarie tried to fix a coinage standard and a rate of exchange between "currency£ and sterlin". In 1813, Macquarie struck the Holey dollar and Dumps worth 5/- and 15p respectively. He achieved this by purchasing 40,000 Spanish dollars worth £10,000, providing a vital supply of the now major unit of currency in New South Wales until 1828 when Sterling silver effectively ended the dollar standard and the coins recalled in 1829.

Macquarie also granted a Charter to the Bank of New South Wales (now Westpac) on 22 March 1817. All these actions were apparently of doubtful legality.

Eventually the irregularities in the Commissariat, the increasing cost of governing the Colony and the fragmentation of financial jurisdiction all conspired to force the British Government to appoint a Commissioner to investigate the Colony in all its aspects. Mr John Thomas Bigge was chosen for the inquiry. It was on Bigge's advice that the Secretary for the Colonies agreed to establish a Colonial Treasury.

A BRIGHT NEW DAY - THE NEW TREASURY (1824 - 1850)

The first Colonial Treasurer, William Balcombe (1779 - 1829), was appointed on 2 October 1823 by Lord Bathurst under His Majesty's Commission. Balcombe had been a merchant on the island of St. Helena in the South Atlantic Ocean since 1804 where he was also a superintendent of public sales for the East India Company. When the Emperor Napoleon was exiled to St. Helena by the victorious Allies after his defeat at Waterloo, he lived in a pavilion on Balcombe's estate, 'The Briars'. Balcombe was also appointed Purveyor to the ex-Emperor's establishment. During the time he lived with the Balcombes, Napoleon became attached to the family, especially the younger daughter Betsy who later wrote Recollections of the Emperor Napoleon (London, 1844).

This friendly association ended abruptly in March 1818 when Balcombe was dismissed from the island on suspicion of acting as an intermediary in clandestine French correspondence with Paris and negotiating bills drawn by Napoleon. Although never charged with any offence, Balcombe was looked on with great suspicion by the British Government until his wife's powerful friends in Parliament pressured the government to relent and give Balcombe some government office or another. Possibly as a punishment or maybe just as a means to rid England of an embarrassment, Balcombe was appointed Colonial Treasurer of New South Wales in October 1823.

Balcombe arrived in Sydney Cove on the Hibernia on 5 April 1824, the same ship which carried the new Attorney - General, Saxe Bannister (1790 - 1877) who was coming to the Colony with the new Charter of Justice which set up the legal and judicial framework within which the Colony was to develop from hereon. Balcombe's appointment was announced from the Colonial Secretary's Office on 28 April 1824 and the Department being set up on 12 May 1824. From 27 May 1824 payments were made through the Colonial Treasurer's Office.

Lord Bathurst had informed Governor Brisbane of Balcombe's appointment in 1823, saying that he would 'leave it to you to submit a proposition to me [relating to the new Treasurer's salary] ... founded upon the view of the duties which the Colonial Treasurer will have to perform ...'. Bathurst to Brisbane, 2 October 1823, HRA, I, xi, p. 138]. It appears from this despatch that Bathurst had little knowledge as to the scale or scope of the Colonial Treasurer's duties as he was leaving the definition of both salary and duties to the Governor.

It appears that neither Bathurst nor Brisbane was quite clear as to the scope of the new office. The financial arrangements in New South Wales were somewhat diffuse before the appointment of a Treasurer. The colony's finances had been administered by the Commissary, the Treasurer of the Police Fund, the Naval Officer, the Treasurer of the Orphan Fund. Colonial revenue was raised by royalties on timber and coal, fees on shipping, import duties, wharf taxes, auction duties, market and fair dues, fees paid on cattle slaughtering and tolls on public bridges and roads. Monies from import duties, wharf taxes and duties on timber and coal were collected by the Naval Officer, the others by the Treasurer of the Police Fund. At the end of each quarter, seven-eighths of the revenue collected by the Naval Officer were paid to the Police Fund, and one-eighth to the Orphans Fund (which also financed the purchase of tools and implements used in public works).

In addition to consolidating all the above duties, the new Colonial Treasurer was also to collect Quit Rents due; he was to be Treasurer for the corporation formed for the management of the church and school estates and he was to receive all monies due from the sale of Crown Lands. In fact, the collection of all internal revenue, including that due from duties on spirits and all licences, was to be vested in the Colonial Treasurer. In addition he exercised direct control over the Surveyor of Distilleries in New South Wales.

Between 1827 and 1836 revenue, except that from customs duties and court fees, was collected by the newly established Collector of Internal Revenue. This office subsequently became the Revenue Branch of the Treasury.

The Treasurer's initial concern with the actual collection and disbursement of revenue meant that he had close relations with all departments through which revenue was collected including the Lands Department, Customs Department, Post Office, Chief Inspector of Distilleries and Harbour Master. The Treasurer was thus responsible for collecting fees payable for many licences, such as Publican's Licences and Depasturing Licences.
The new Treasurer had a staff of three and he had been issued with specific instructions by the British Treasury. The Colonial Treasurer had to render an account each quarter with full particulars of all public monies. All vouchers had to be in duplicate, one for the Commissioner of Colonial Audit in England. Careful double-entry bookkeeping procedures had to be adhered to.

Quite soon after being appointed, Balcombe was requested to provide an explanation regarding the banking arrangements with the Bank of New South Wales; the circumstances in which he paid a large sum of money, by cheque, to that bank at a time when the bank was 'in a state of embarrassment', and his practice of discounting the bills of merchants, using public funds. Balcombe explained that in keeping the public funds in the bank he was merely following a precedent already established and was also complying with a standing order of Governor Macquarie that Notes of the bank should be received in payment of duties. He also defended his practice of having deposited some money with merchants by stating that, following a recent robbery at the Commissariat Stores he considered it 'safer under their custody than it would have been at my House, where there was no money vault whatever to secure it in ...'

Following this the Governor decided to put the Colonial Treasury on a more secure footing and to increase the staff, arrangements with which Lord Bathurst approved. The Secretary of State for the Colonies had also thought more deeply on financial arrangements for New South Wales and sent a despatch in December 1826 giving specific instructions.

Notwithstanding the fact that a Legislative Council had been erected in New South Wales in 1824 to advise the Governor and approve legislation, the Secretary of State made it quite clear that control lay in London with the specific instruction that no expenditure over £200 could be made without approval from the Lords Commissioners of the Treasury; an instruction which caused the Governor much pain as it would 'be attended with great inconvenience and injury to the service'.

The other instructions were that all officers concerned with financial collection were to pay monies to the Colonial Treasurer on a set day each week, in country areas each month. A fireproof vault was to be built with three keys (one for the Treasurer; one for the Auditors; and one for the Colonial Secretary) and the vault was only to be opened in the presence of all three. The Colonial Treasurer was to keep an account at each of the two banks and all demands made on him over £5 were to be paid by bank draft. The Colonial Treasurer was to furnish accounts on the sixth day of each month giving the banking position. Any sums in excess of £10,000 were to be deposited in the vault and this reserve was only to be used by Governor's Warrant. Finally, a committee of five, to be appointed by the Governor, was to examine the contents of the vault, at least annually.

Throughout the 1830's the Government in London and the Governor in Sydney acted slowly to improve the administration of the Treasury. It was necessarily slow as every recommendation from the Governor had to travel 16,000 sea miles and took about three months; conversely every despatch from the Secretary of State took as long. If there were disagreements they could take three months; conversely every despatch from the Secretary of State made it quite clear that no expenditure over £200 could be made without approval from the Lords Commissioners of the Treasury; an instruction which caused the Governor much pain as it would 'be attended with great inconvenience and injury to the service'.

When John Blaxland gave it as his opinion that 'the duties of that office [ie the Colonial Treasurer] demand little talent or acquisition of any kind' [quoted in K. E. Smith, 'Administrative History of the Colonial Treasury', Record Group: Treasury Correspondence to 1856, Assignment for Diploma of Archives Administration, UNSW, 1974. p. 21]. The Governor gave it as his opinion that this was merely an attempt's to assert the right of the Colonial legislature to appropriate the land revenues'.

THE GOLD RUSHES AND RESPONSIBLE GOVERNMENT 1851 - 1900

The 1840's bequeathed two legacies to the future; the old Legislative Council was reconstituted to include an elected element, thus pointing the way to responsible self-government in the future; and there was a depression which caused a downturn in the country's economy which was not completely reversed until the discovery of gold.

On 22 May 1851 Sir Charles A FitzRoy, Governor General of New South Wales, wrote to the Earl Grey, Secretary of State for the Colonies, that gold had been discovered 'in that part of this Colony which lies to the westward of the town of Bathurst'. By December the volume of work had increased to such an extent in the Treasury that the Treasurer was forced to request an increase in staffing. The Government sanctioned the appointment of one extra clerk with the stipulation that the extra salary was to be defrayed from the Gold Fund.

Gold flowed into the Treasury coffers and people flowed into New South Wales, quickening the impulsive towards self-government. Throughout the early 1850's debate had gone on as to the best system of responsible government. Wentworth's attempt for an hereditary colonial aristocracy was scornfully dismissed and in its place was put an appointed upper house which was to keep the 'democratic' lower house in order.

The New South Wales Constitution Act received the Royal Assent on 16 July 1855 and the old Legislative Council passed out of existence in February 1856. Elections for the new Legislative Assembly were held from March to April 1856 with the new Parliament first meeting on 22 May 1856. The first Premier was Stuart Alexander Donaldson and he chose Thomas Holt as the Colonial Treasurer. On 6 June 1856 the Government Gazette announced that 'His Excellency the Governor General directs it be notified, that in conformity with the provisions of the Constitution Act of the Colony, the following gentlemen have been relieved, on political grounds, from the several offices mentioned in connexion with the respective names:

Campbell Drummond Riddell, Esquire, from the officer of Colonial Treasurer and Collector of Internal Revenue.

The Honorable Thomas Holt, Esquire, to be Colonial Treasurer and Collector of Internal Revenue of New South Wales.

The Colonial Treasurer was now a Member of the Legislature, responsible to Parliament and not, as previously, an appointed civil servant as Balcombe had been. This constitutional change was reflected in the administrative change which soon took place. A Board of Audit had recommended in June 1856 that the Treasury should be reorganised and in October of that year the Parker Ministry (the third Government under responsible government) detailed the new administrative arrangements for the Colonial Treasury.
The Colonial Treasurer, or Treasurer and Secretary for Finance and Trade: responsible for the supervision and control of Collector of Customs, Chief Inspector of Distilleries, Colonial Storekeeper, Post Master, Shipping Masters.

Inspector of Stamps: Finance generally, custody, collection and disbursement of all Revenues, Trade and Commerces, Taxation, issue and sale of Debentures, Management of the Public Debt, Mint and Gold Receiving Department, the Customs Department, Distribution and Issue of Stamps, Stores, Port and Harbour Regulations, Navigation, including Pilots, Lighthouses, and Telegraphs, Powder magazines.

GEORGE EAGAR

'I cannot speak for any personal experience of the gentleman who has passed away; but I feel it due to the conditions of our lives that we should all recognize eminent services rendered in past times of the colony's history. We must all be prepared to recognize the virtues of those who have passed away from us.'

(Mr James Toohey, MP, Member for South Sydney, NSW PD, Vol. 53, pp. 1663 -4)

The latter half of the nineteenth century in New South Wales was financially tumultuous. One figure who was considered a force in those times was the Treasurer and later Under Secretary of Treasury, Geoffrey Eagar. He brought to the Treasury a considerable grasp of government finance and a keen knowledge of accounting procedures. When he took office as Under Secretary in 1872 he possessed skills which few if any of the following sixteen Treasurers possessed, and under whom Geoffrey was to serve over the following twenty years.

He was intimately involved in the decision making and policy formulation especially with regard to public expenditure, loan raising and the delicate management of relations between banks both in the Colony and overseas especially in London. Eager orchestrated the floating of loans and the repayments, convincing various institutions and the lending English public of the colony's capacity to repay. He became indispensable to Treasurers and was the bridge between the private banking world and public spending in the Colony.

After Geoffrey Eagar was appointed Treasurer in October 1863 he reviewed the functions and procedures followed in Treasury and noted the great inconvenience and defects of the system. He noted particularly his inability to furnish, from resources within Treasury, Statements of the Public Balances and Accounts. In short the Finance Minister had not under the present system, the means of keeping a true and satisfactory account of the Public Expenditure of the Colony. On 20 June 1864, as a result of Eagar's findings, Regulations were issued for the keeping and rendering of the Public Accounts of the Colony embodying an improved system of conducting the business introduced at the Treasury.

APPROPRIATIONS AND THE GOVERNOR'S WARRANT

Other matters of significance which occupied the Treasury for the years prior to Federation included: Appropriation and the Governor's Warrant, official Inquiries into the structure, methods and procedures of the Treasury; loan raising, the reliability of the Financial Statement and Federation and the financial debates.

Following the institution of responsible government the appropriation of public revenue by the Parliament became an issue of such importance that the Governor was forced to resort to seeking Colonial Office advice in order to safeguard his legal and ethical position.

Section LIJ of the Act conferring a Constitution on New South Wales provided that no money vote or bill be considered lawful unless recommended by the Governor. No part of the public revenue was to be issued except on warrants from the Governor.

This issue of the Governor's Warrant was aired at the executive level in April 1868 and the Governor, the Earl of Belmore referred the matter to the Colonial Office for advice. Belmore was most likely the last of the imperially trained Treasury men, educated and tried in financial management. Belmore appreciated the need for urgent review because of what he considered the somewhat cavalier approach by both the ministry and the Treasury to the authorisation of expenditure.

Belmore in his confidential despatches described with concern the current procedure. A Minister of a Department in which the amount appropriated had proved to be insufficient or when an item had been casually omitted or in the case of an unforeseen emergency, submitted a Minute to the Executive Council for authority to expend a certain sum in anticipation of a Parliamentary appropriation. Belmore expressed his opinion that in accordance with the spirit of the Constitution Act the Governor should only authorise such payments that have received the sanction of Parliament by the passing of an Appropriation Act. He would have been dearly acting ultra vires from a Constitutional point of view had he even in accordance with the advice of his responsible Minister authorised by warrant the payments necessary to meet the regular requirements of the public service.

Between November 1855 and 1858 payments had not been made unless provided by Parliamentary Appropriation, the Appropriation Acts having been passed before the commencement of the years to which they respectively applied.

The year 1858 may, therefore, be regarded as the period from which commenced the practice, under responsible government of making payments by virtue of Executive authority, in anticipation of Parliamentary authority. Between 1858 and 1868 it was the invariable practice of every Government (as shown by the Supplementary Estimates) to authorise expenditure, in anticipation of Parliamentary sanction, whenever the public necessities appeared to require it. (Continued on page 12.)
Accommodation for the Colonial Treasury

The Colonial Treasury Department was established on the 28 April 1824 and was located at the official residence of the first Colonial Treasurer, Mr William Balcombe. Balcombe's private quarters and the Treasury office were housed under the one roof, his wife and children upstairs, the government transactions attended to below. The Treasury building, located on the western corner of Bent and O'Connell Streets Sydney had been built by convict labour for William Cox the Paymaster of the 102nd Regiment just prior to Balcombe's arrival in the Colony.

At this time the small portico on Macquarie Street was added. Because of a number of public complaints arising from the crowded conditions of the Treasury building official inquiries were held in 1888 and 1896. The Commissioners in 1888 considered that a new Treasury building was urgently required but no action was taken. A second Report relating to proposed additions to the Treasury Building was considered in 1896 including plans for a new wing north down Macquarie Street housing a vault which would provide security against fire for valuable documents, a matter giving major concern.

The security at O'Connell Street was not considered adequate and in May 1827 the Treasury was directed to move to a building within the Barrack Walls at Barrack Square where the security arrangements were considered more adequate for safeguarding the Civil and Military money of the Government.

Over the following decades the Colonial Treasury was relocated on a number of occasions for reasons of either security or financial expediency. The Department remained, however, close to the Governor's domain, the precincts of Parliament House, the Colonial Secretary and later the Premier.

In 1840 the Colonial Treasury together with the Auditor General's Office occupied the dilapidated residence of an earlier Colonial Secretary Mr Alexander McLeay. The building occupied land that stood between the sites of the future Lands and Education Departments and soon to be demolished to make way for the dedication of Loftus Street.

The new Colonial Treasury building in Macquarie Street, commenced in 1849, was the first purpose-built government office in Sydney. This elegant sandstone building with slate roof was designed by the Colonial Architect Mortimer William Lewis and was sited on land which had been part of the Governor's Domain, his vineyard.

The Treasury building opened for the transaction of business on the 17 October 1851 having been completed by Edmund Blacket and was shared with the Audit Office. The Treasury entrance was on Macquarie Street, the Audit Office entered from Bridge Street.

Over the following decades various temporary structures were added to the north elevations of the building in response to the economic growth of the colony and increasing commercial activity.

In 1873, the Treasury Department occupied the Audit Office premises, making several doorways in the party wall.

In July 1959 the Department of Public Works had again requested permission to invite tenders immediately for the commencement of a new Treasury building urgently required to relieve congestion in the Department's accommodation. The request was again denied.

At this time the small portico on Macquarie Street was added. Because of a number of public complaints arising from the crowded conditions of the Treasury building official inquiries were held in 1888 and 1896. The Commissioners in 1888 considered that a new Treasury building was urgently required but no action was taken. A second Report relating to proposed additions to the Treasury Building was considered in 1896 including plans for a new wing north down Macquarie Street housing a vault which would provide security against fire for valuable documents, a matter giving major concern.

The plans considered by the Commissioners were extensive, incorporating a new wing and a strong room to be built to the north with accommodation provided in a 'bridge' or link building joining the old with the new wing.

Walter Liberty Vernon's substantial extensions had been commenced in 1895 and completed between July 1900 and June 1901. These extensions incorporated new public spaces at the Macquarie Street level and the Treasurer's suite on the upper floor level, a suite of rooms that in a short time would be occupied by the Premier and his staff.

Between 1916 and 1919 a further wing was added to the Treasury Building in Bridge Street in response to the creation and enlargement of the Premier's Department. This wing was only part of a grand scheme of George MacCrae, Government Architect, involving the creation of an arcaded cortile in an Edwardian Grand Manner style, involving the demolition of the original building and parts of the Macquarie Street extensions. These plans were not pursued, the western end of MacCrae's extension was left sheeted in corrugated iron, and the southern arcade left incomplete. The Treasury and Premier's Departments occupied the building in this rough form until 1967 when both departments moved to the State Office Block with a frontage to Macquarie, Phillip and Bent Streets Sydney.

In 1873, the Treasury Department occupied the Audit Office premises, making several doorways in the party wall.
The old Treasury Building, 117-119 Macquarie Street, Sydney now forms part of the Inter-Continental Hotel. Heritage architects have described the building as having 'fine Georgian elevations of exceptional scale, proportion and detailing' contributing 'greatly to the sandstone townscape aesthetic of the Government precinct as well as being an excellent example of the craft work of its period'.

TREASURERS AND PREMIERS 1856-1999

The office of Premier was instituted in 1856. Between that year and 1880 the Premier was located generally in Bridge Street close to Government House in Macquarie Street and the Treasurer who was located in the Treasury Building 117 Macquarie Street, also opposite Government House.

Thomas Waddell became Premier and Colonial Treasurer in 1904 and succeeding Premiers occupied the Treasury room now to be identified as the Premier's Room. Between 1908 and 1910 the Premier's Department occupied a portion of the Treasury building in the northern corner of Macquarie and Bridge Streets. It was not, however, a large establishment, consisting of the Under Secretary, a Chief Clerk and a few other assistants.

With the relocation of the Premier and Treasurer to the Treasury building frequent staff exchanges took place between the Premier's Department and the Colonial Treasury. Edward Burns Harkness a Treasury officer was appointed as Special Assistant to the Premier and Permanent Head. In 1908 Clifford Henderson Hay was seconded to the Premier's Department from the Treasury to become a member of the Premier's staff. Over the following years there was the frequent secondment and transfer of exceptional officers between the Premier's Department and the Treasury and the Audit Office.

FARRER PLACE

In the mid twentieth century the Hotel Metropole was advertised as the largest and most modern Hotel in Australia occupying an area on the corner of Bent and Phillip Streets Sydney. The hotel gave way to indifferent office buildings before the Tower complex in Fairer Place was completed.

The New South Wales Treasury and the Premier's Department moved from the State Office Block to offices in the newly constructed State Superannuation Building, Governor Macquarie Tower, Fairer Place in 1995.

The Tower complex was constructed on the site of the first Government House and diagonally opposite to number I O'Connell Street, where the first Treasury had been opened nearly one hundred and seventy five years before.

The administrative structure and arrangement, the responsibilities and duties of the Premier's Department has changed with incoming Governments, reflecting the particular priorities, interests and initiatives of the incumbent Premier.

There has been established, however, a defining symbiosis been the Premier's administrative wing and the Department of Financial Management, the New South Wales Treasury, a relationship that would be difficult to disengage for political, practical and pragmatic reasons.

Sir John See was Premier and Colonial Secretary from March 1901 to June 1904 but he occupied a room in the Colonial Secretary's building, leaving the Colonial Treasurer, Thomas Waddell to occupy the Treasurer's room in the Treasury building.
1824-1826 The western corner of Bent and O'Connell Streets, Sydney. This site served as the first Treasury and residence of the first Treasurer, William Balcombe and his family.

29 July 1826 The north-east corner of the Barrack Square, later Wynyard Park, gazetted as the proposed future location for the Colonial Treasury.

4 May 1827 Colonial Treasurer advised that the Barrack Square building was ready for occupation. A vault was also constructed in the complex.

1831-1836 George Street near the corner of what is now Margaret Street.

1 January 1837 Macquarie Place. The house was leased from Mrs Mary Reiby and was intended to house the Treasury, Auditor-General and the Internal Revenue Department. It was considered an unhealthy building being close to the degraded Tank Stream.

31 December 1839 The Treasurer and the Auditor-General instructed to move immediately to the former residence of the Colonial Secretary, Mr Alexander McLeay. The site was located where the present Loftus Street now runs, between the present Education and Lands Department Buildings, Macquarie Place.

28 Aug 1849 Charlotte Place opposite St Philip's Church, Church Hill, now Grosvenor Street.

17 Oct 1851 Colonial Treasury Building, 117 Macquarie Street opened for the transaction of business. 1896 New Strong Room built to the north of the 1851 building in Macquarie Street.

1899 Sir William Lyne the First Premier and Colonial Treasurer to occupy the Premier's Room in the Treasury building.

1900 Extensions to the Treasury building joined the original Treasury by a 'bridge' with the strong room. A new Treasurer's room was located in 'the bridge' extension eventually to become the Premier's Room.


1908-1910 Small Premier's Department occupied a portion of the Treasury building in the northern corner of Macquarie and Bridge Streets.

1919 McRae's extensions were completed on Bridge Street but the proposed Phillip St and north wings were never built.

1930-1967 Most New South Wales Premiers also held the portfolio of Treasurer. The Premier had his office in the Treasury building and Cabinet meetings were convened there.

1967 NSW Treasury moved to the State Office Block, Phillip Street, a purpose-built State Government enterprise.

1995 The NSW Treasury, the Office of Financial Management, moved to the Governor Macquarie Tower, Fairer Place, site of the first Government House and diagonally opposite 1 O'Connell Street Sydney.

Geoffrey Eagar, Colonial Treasurer at the time admitted, however, that it was not a right which could be maintained in a court of law. The Colonial Office advised Belmore, however, that in cases of the like as described by the Governor he must act on the advice of the responsible minister and he must exercise his own judgment upon a careful consideration of all the circumstances brought to his notice by his Minister. It was held that such expenditure would be justifiable first on the ground of necessity, or secondly, on the ground that it was sure to be subsequently sanctioned by the Parliament.

In April 1869 the Colonial Office further advised that Belmore should explain to his Ministers that he would not be justified in becoming party to a transgression of the law.

It was Belmore's initiative and demand for reform of the financial system that led to the introduction of the 1870 Audit Act, despite the continued rivalry between the Treasury and the Audit Office. Belmore considered this legislation 'the chief or one of the two chief official results...' of his term as he considered the Audit Act clarified the issue of the expenditure of public money for both Ministers and administrators.

POSTSCRIPT: The issue raised over one hundred years ago has proven to be a very complex matter. It has been addressed at statutory level on a number of subsequent occasions, including the current review of the State's financial and reporting legislation.

OFFICIAL INQUIRIES OF THE NINETEENTH CENTURY 1871-1888

During the nineteenth century, of all the government departments, the Treasury was perhaps singled out for greater analysis, more inquiries as to its methods, procedures and administrative structure than any other department of Government in the Colony. These cyclic investigations did not reflect on a chronic state of maladministration but articulated a fervent desire by political, commercial and government administrators to keep the Treasury in the vanguard of government administrative efficiency and timeliness.

Accountability for the disposal of the public revenue was vitally important for the political practitioners.

Efforts to disclose any apparent malfeasance by Treasury officers or public turpitude in accounting procedures became the targets of official inquiries. The Colony was expanding and progressing financially, and the government's role in the colony's development of its social fabric, communications, land settlement and loan raising demanded a Treasury with financial and accounting systems second to none and capable of providing a service both to the Parliament and to the commercial sector at a level of efficiency equal to or superior to that offered by the private sector.

SELECT COMMISSION OF INQUIRY 1871

The Colonial Treasury came once again under further scrutiny when a Select Committee was assembled in 1871 to inquire into the Civil Service, the fifth inquiry since 1855 involving the Colonial Treasury.
THE ACCOUNTS BRANCH

The Audit Act of 1870 had imposed a new class of duties upon the Accounts Branch, since its commencement at the beginning of 1871. Junior Clerks were required to undertake special training for the Account's branch the usual practice being to introduce young gentlemen, generally Australian youth and put them in training. They initially came under the personal care of the Under Secretary and afterwards they were drafted into the various branches according to their personal adaptability. If placed in the Account's Branch they came under the immediate control of the Accountant. Before entry into Treasury the Under Secretary made himself well acquainted with their qualifications, appraisal being done before they were drafted into a responsible position in any of the branches. The then Under Secretary Henry Lane informed the Committee that he got rid of those he considered unfit for the work, out of the department altogether, and out of the Service. He had rejected four such candidates within the previous few years and was greatly in favour of reverting to the old system of examination previous to entering into the Service, and of classification afterwards—the system prevailing in 1836.

During the course of the Inquiry the question was raised as to Ministerial patronage and the Treasury. Lane evidenced that the Treasurer never made an appointment without conference with his Under Secretary and that he had been the case of all recent Treasurers. Mr Samuel, Colonial Treasurer, Lane submitted had never made an appointment without consulting with him, and Mr Lord was of the same habit.

The Technology applying in the Treasury was also examined. Copying-machines had been introduced in the Treasury by Under Secretary Lane without encountering objections. The salaries of at least two clerks had been saved following their introduction. The Under-Secretary when asked as to suggestions for improvements by altering the work plan at Treasury declined to offer any. He was of the opinion that Treasury had improved in efficiency and conduct to a satisfactory degree a situation which he considered did not apply to the Service generally. It was the Under-Secretary's opinion that from a social point of view young men entering Government clerkships were equal to those obtaining bank clerkships. In Treasury there had been no falling off in the social status of the young men finding employment there. One of the witness called in and examined after Lane was Anthony Trollope once employed in the Postal Department in England for 33 years. Trollope offered his opinion as to the qualifications of a probationary clerk. Qualifications, he considered necessary for a clerk were 'that he should write a good hand, that he should spell, which is the greatest qualification of all, and that he should have some adequate knowledge of arithmetic. It was required of him that he should be faithful, obedient and, if possible, a gentleman'.

THE COMMISSION OF INQUIRY 1888

In October 1888 a further Commission of Inquiry was held into the conduct of the Treasury.

During a personal tour of the Treasury building in Macquarie Street the Commissioners remarked on the unsuitable nature of the accommodation afforded for the transaction of the business of one of the largest Departments of the State. They noted the small rooms, narrow passageways and somewhat isolated position of the various offices. The Commissioners also noted the need for suitable protection from fire that should be guarded against by proper strongrooms for the safe custody of the many important records and documents retained in the Treasury's buildings.

The Commissioners considered that a new Treasury building ‘was absolutely necessary’ of the design of the Australian Mutual Provident Society building with its spacious hall suitable for business transactions.

In 1888 the Treasury was divided into 8 divisions, namely the Ministerial or Administrative Office and seven branches: Account Branch, Revenue Branch, Pay Branch, Examining Branch, Correspondence and Contract Branch, Records Branch, Inspecting Branch and finally the support Branch of Messengers and Housekeepers. According to the Treasury the demands being made on its officers were determined by the frequency of requests for financial returns, information required to satisfy questions asked in Parliament and fulfilling Statutory obligations. The Commissioners noted that closer liaison was required with the Audit Office in order to reduce the unnecessary duplication of work carried out by both departments.

On the whole the Commissioners declared that generally Treasury conducted its business in an efficient manner and the officers in charge of the different branches were all trustworthy and efficient. But the desire to secure the most complete checks against error or frauds had resulted in an excess of checks and that work being done was not really necessary and that by simplifying the process in many details a great saving of time and labour might be secured. The Commissioners in conclusion reported that if their recommendations were fully carried out they felt assured that a very large reduction of the present staff of both the Treasury and Audit Departments would be affected. In the Treasury alone they estimated a saving of the salaries of at least 12 clerks without impairing the efficiency of the department or inconveniencing the general public in any appreciable degree.

THE FITZGERALD REPORT OF 1881

A valuable reassessment of Government Accounting in the Australian colonies was carried out in 1881 by the New Zealand Auditor General, James Fitzgerald. A report was commissioned in Wellington, New Zealand in September 1880 by the Public Accounts Committee of the House of Representatives to examine the whole system of keeping and auditing the public accounts of the colonies in Australia.

The findings of Fitzgerald were not complimentary to the Australian Colonies.

The commentary would certainly have accelerated the demands for further improvement in the financial statements of the Colony of New South Wales.

Fitzgerald in his concluding remarks in the Report referred to the two principal objects of all government accounts: first that they should be sufficiently defined.

Finally, Fitzgerald could not identify a common approach to government accounting in the Australian Colonies nor could the relative functions of Treasuries and the administrative departments be sufficiently defined.
LOAN LIABILITY 1842-1892

Prior to the consolidation of the revenues of the Colony in 1855 the revenue derived from the sales of the waste lands of the Crown, after defraying the expenses of the survey and management, was devoted especially to the encouragement of immigration.

Commencing in 1842 moneys were raised on very short-dated debentures described as Land and Immigration Debentures secured on the revenue derivable from the Crown lands, described later on as the Territorial Revenue, for the purpose of immigration only. The loans so raised up to the year 1850 inclusive, amounted to £282,200, and were all redeemed at due dates by the produce of the revenue on which they were secured, closing in 1855.

Between 1851 and 1855 further loans were raised in the same manner and for the same purpose, with a currency in each case of five years. The total produce of the debentures issued between 1842 and 1855 for the principal sum of £705,200 realised £724,733 3s. 1d, the whole of which, was applied to immigration purposes, creating an overdraft for these purposes of £365,500, to be provided for by the Consolidated Revenue Fund.

A further and peculiar loan was also raised on the security of the Territorial Revenue for the purpose of providing funds for the issue of loans to the Sydney Railway Company. These loans were not repaid by the company nor was the amount accounted for in the purchase of their property by the Government, a further legacy of liability to be adjusted by the Consolidated Revenue Fund.

At the 23 November 1855, the date of the proclamation of the new Constitution, the public Debt for which the Consolidated Revenue Fund was liable was £1,000,800.

By the Public Works Loan Act of 13 September 1855 provision was made for the negotiation of loans in Great Britain or elsewhere out of the Colony, for the construction of railroads and other public works, authorised by the Legislature and to be carried on by money provided by loans.

Between 1856 and 1900 loans raised amounted to approximately £68 million, over £50 million raised in London. It is for this period that conjecture arises as to Treasury's involvement in determining borrowing strategies after Parliament had approved the loan and Treasury and the Executive Government adopted all further responsibility for the loan's management.

FEDERATION AND COMMON FISCAL POLICY

The key to all successful government is finance. If we have strong financial provisions we shall have strong government; if we have weak financial arrangements we shall have weak government—it is the paltry financial basis of union which will cause all the troubles under this Bill There are in its financial provisions every element of friction and inter-Colonial dissatisfaction, tensions which do not exist in the comparatively isolated Colonies of today.


As the Colony of New South Wales approached the final decade of the nineteenth century serious economic, political and social dislocation accelerated discussion as to the Colony's future economic performance.

NEW SOUTH WALES AND HER RELUCTANCE TO JOIN THE FEDERATION

Having promoted initially the desirability for federation, New South Wales was the most reluctant of the colonies to bring the action to its conclusion; it sought union but not unity, the financial aspects of the federation providing the chief argument against its finalisation.

It was anticipated that there would always be a struggle amongst the states to obtain an equitable share of the surplus funds that were to be returned to the states.

Sir Robert Garran a barrister from New South Wales and Secretary to the Convention's drafting committee considered the major problems were namely: adjustment of the financial resources of the Commonwealth and the States, conditions to be established with equanimity and mutual satisfaction, and the modes of adjustment and the distribution of revenue.

The Conversion of Loans was another issue for consideration. What was considered one of the most startling features concerning the State's finances was the apparent rapidity with which the public debt had increased.

It was anticipated that the conversion of the States' substantial loans would be one of a federal Government first major operations.

Federation would therefore strengthen the credit of the country and with the strengthening of the laws relating to banking and note issues, a more substantial security for overseas investors would be offered.

The Customs Tariff provided the greatest obstacle in the path of Federation. Each colony had a different tariff and each colony treated its neighbours as if they were foreign countries with respect to taxation. Under those hostile tariffs vested interests had developed and the longer they existed the more difficult would be the task of converting to a common tariff.

The distribution of the revenue surplus, fixed federal subsidies, the transfer of departments to the federal sphere, the consolidation of debts, the disposition of the public debts and assets, all were part of the financial problem.

Since federation this loss of financial independence may be ascribed to three distinct forces which have been imposed over the past century: the surrender by the states of their authority to impose customs and excise duties; later in 1927 the entry of New South Wales into the Australian Loan Council, and finally during the Second World War, the surrender of the states' unilateral right to impose personal and corporate income taxation.

THE PROFESSIONALISM OF THE TREASURY OFFICER

The professional standing and education of Treasury officers improved at a steady and enviable rate with the commencement of the twentieth century. By 1925 Inspecting Accountants in the Treasury were expected to be experienced accounts officers, possessing a working acquaintance with the Audit Act and Regulations, Departmental and Treasury practice and procedure.
The officers were expected also to possess a thorough practical knowledge of double entry bookkeeping, a good general knowledge of office methods and management and the principles of accountability. Although not essential an accountancy qualification was desirable.

Prior to the Second World War Treasury employed 106 officers. Of that number three Treasury officers held economic degrees, two held arts degrees and ten had successfully sat for and completed Public Service Board courses and examinations.

Many servicemen returning to civilian life after the Second World War studied under the Commonwealth Reconstruction Scheme. Treasury officers who had enlisted as young men gained their economic and accounting qualifications under this scheme.

Treasury's intake of officers after the 1939-1945 conflict reflected an above average standard of education. All the Treasury Budget Branch Inspectors appointed held either degrees which they had obtained in the evenings, or Accountancy qualifications.

By 1959 Under Secretary Bill Mathieson and Assistant Under Secretaries Ted Walder and Walter Kilpatrick, all held Economic degrees with Mathieson and Kilpatrick holding simultaneously Secretaries Ted Walder and Walter Kilpatrick, all held Economic degrees with Mathieson and Kilpatrick holding simultaneously Secretaries and Deputy Directors of Finance, and the Comptroller of Accounts.

Many senior members of the Treasury Executive have held honours degrees and a number of senior officers have held doctorates.

THE PERMANENT HEAD OF THE TREASURY

Responsible Government had provided for the Ministerial portfolio of Colonial Treasurer. This title applied until 1959 when the Cahill Ministry deleted 'Colonial' removing what was considered an anachronistic reminder of British imperial history.

The titles Director of Finance and Under Secretary for Finance and Trade, and Under Secretary and Comptroller of Accounts were all interchangeable over the ensuing years. In 1911 John William Holliman was referred to as the Under Secretary for Finance and Trade, Chairman, Stores Supply Committee and Commissioner of Taxation. By 1914 the Under Secretary was also designated Member of the Housing Board.

The Permanent Head and Under Secretary in January, 1922 was Arthur Pearson, however, when John Spence, B.A., LL.B. assumed office in April 1923 he was again titled the Under Secretary and Director of Finance, Department of Treasury. This became necessary because, in certain Acts, the permanent head of the Treasury was designated Under Secretary to the Treasury or the Under Secretary of Finance and Trade. The permanent head was therefore appointed as Under Secretary to the Treasury and Under Secretary for Finance and Trade for the purposes of those Acts.

Senior positions immediately below the Under Secretary at that time were the Emergency Under Secretary, the Chief Accountant and Deputy Director of Finance, and the Comptroller of Accounts. After Andrew Lynch had retired from this latter position in January 1925, the position was subsequently abolished and the title subsumed.

Thomas Joseph Dwyer Kelly as Under Secretary and Permanent Head reclaimed the title Comptroller of Accounts in 1937. This title would attach to the Permanent Head of Treasury until 1986 when Percy Allan issued directions for the appellation Comptroller of Accounts be removed from the Chief Executive's title and Secretary of the Treasury becoming the accepted title for the Permanent Head. The present incumbent John Pierce was appointed as Secretary of the Treasury in April 1997.

Little known aspects of the responsibilities of the Head of Treasury included the obligation to keep secured in his office a spare set of lottery marbles. Precautions also included the secure keeping of a spare lottery ladle in case the lottery ladle was broken.

Treasury was also responsible for the introduction of a prototype computer on which the Treasury, ultimately, processed the payroll for virtually the whole of the Public Service. This computer facility was in its infancy and was part mechanical and part electronic and was the source of a great deal of trouble.

This prototype was located in the basement of the old Treasury building in Macquarie Street and developed into the central processing bureau, the ADP Bureau, which was later transferred to the Public Service Board.

THE TWENTIETH CENTURY A FOCUS ON REFORM

THE STRUCTURE OF TREASURY 1900-1999

It is, in our opinion, perhaps in the case of New South Wales more than in that of some other countries, absolutely essential that sound business lines should be followed in and common sense characterise the treatment of our Finances...

(V&P, Vol. 3,1900, Committee of Inquiry into the Public Accounts, General Report, 21 July 1900, p.313)

The twentieth century would be distinguished for Treasury because of its sustained and concentrated focus on economic and budget reform. This reform would be accelerated by factors external and internal to the Treasury; factors that would, however, stimulate, invigorate and give urgency to the requirement to give better, more efficient and effective stewardship of the State's revenue, and ensure reliable professional economic advice to the Government.

FOCUS ON REFORM 1900

The nineteenth century closed with the then Premier and Colonial Treasurer William Lyne urging the establishment of a select committee to go thoroughly into the public accounts and to recommend a proper system of keeping them. The Committee appointed on the 2 April 1900 was the first Commission of Audit carried out by independent Auditors. This inquiry antedated the Commission of Audit appointed by Premier, Nicholas Greiner, in 1988 over eighty years later.

The Committee of Inquiry issued its General Report on the 21 July 1900 addressing the larger issue of reform.

One of the most significant outcomes of this Committee of Inquiry was the Audit Act of 1902. This legislation dealt primarily with the arrangements for the state's budgeting, accounting and banking arrangements. It was a successful piece of legislation evident from the fact that it remained largely unaltered until replaced in 1983 by the Public Finance and Audit Act.
This legislation also clarified the role of the Auditor General viz-a-viz the Treasurer and the Treasury and it contributed also to the quicker resolution of the bitter debates which had been ongoing between the two Departments up until that time.

The Audit Act of 1902 also provided for the establishment of a Public Accounts Committee.

**TREASURY AND WORLD WAR I 1914-1918**

In London there is a good deal of nonsense talked about the danger which Australia lies under from possible Japanese aggression. That is to say, if Japan were to fall out with England she might possibly attack Australia. I daresay we could hold our own singlehanded, but, as I said, it will make for our further security if other great nations besides the Mother Country are interested in our welfare.

(NSW Treasury, Special Bundles, Banking Agreement, 1905-1915, Correspondence T Coglan to JH Carruthers Premier and Treasurer, 21 September 1906, AO NSW ref: 13/10043)

John Holliman Treasury's Under Secretary and the Premier William Holman noted with concern the growing complexity of the financing of the State since the war had broken out and the increasing necessity of handling its problems in conference with the other States. The staff of the Treasury as then constituted and under the exceptional circumstances imposed by the war could not provide the extensive advisory work expected by the Treasurer and Government.

**TREASURY'S RESPONSE TO THE GREAT WAR**

With the outbreak of the Great War in 1914, the Treasury was placed on an immediate war footing. The staff at the Treasury Head Office totalled 115, fourteen officers enlisting for active duty. From Treasury and Sub Departments 261 enlisted and 36 died on active service. There were three major Branches: Administration, Finance and the General Branch.

The Administration Branch included the Under Secretary for Finance and. There were sixteen officers in the Branch. John William Holliman later Under Secretary was the Chief Qerk, James Burt the Chief Officer, Francis Galloway in the Correspondence and Records Section and officers,

The Financial Branch comprised the Comptroller of Accounts, Arthur Pearson, the Receiver, Sydney Corkhill, the Sub-Accountant, Andrew Lynch, an Examiner of Accounts, Charles McKern, the Paymaster, William Pownall and Clerks, 85 officers in total.

The General Branch of 14 officers included messengers and cleaners. The position of Housekeeper, Head Office had been abolished in 1907 in the interests of economy though a Caretaker was employed in that same year, he being allowed (10 per annum, with quarters, fuel and light.

The employment of women in the clerical division had been restricted to positions of shorthand-writers and typists but as the war advanced the service of girls as junior clerks was utilised on a trial basis.

**AN ATTEMPT TO IMPROVE FINANCIAL ADVICE**

The Premier William Holman outlined a proposal in 1918 for the appointment of an Advisory Finance Committee to advise the Government on financial matters but nothing ever came of it.

What did matter at that time was the recognition of the need for a reorganisation of the Treasury, and a reappraisal of its purpose. Not only was the Treasury responsible for the reliable accounting of the state revenue and expenditure but it had become imperative that the Treasury now provide reliable and timely financial advice to the Government.

**BERTRAM STEVENS AND THE ESTABLISHMENT OF THE BUDGET BRANCH OF THE TREASURY 1921-1938**

The first definite movement of recent years in the direction of reorganising the accounting methods of Government departments in this State was hunched by the Public Service Board in September 1921, when, in my capacity as Public Service Inspector, I was deputed to investigate, and suggest a reorganisation of the activities of the Accounts Branch of the Department of Education.

(NSW Treasury, Reorganisation of Accounting Activities, Report by Mr B S Stevens, Under Secretary and Director, Department of the Treasury, 25 May 1925, AO NSW ref. 9/1700)

In 1921 Sydney Bertram Stevens as an Inspector attached to the Public Service Board's Office travelled to Melbourne and Brisbane to study the accounting procedures in the respective Treasuries. His purpose was to gather ideas for the future reform of the New South Wales Treasury in its structure and procedures. Stevens was subsequently attached by the Board as Assistant under Secretary to the staff of Treasury with the authority to initiate change with executive authority. Stevens focused on proposed administrative changes of Treasury and a revision of accounting methods in departments and between departments and the Treasury. Stevens also recognised that the then present form of public accounts prepared and published by Treasury was, by comparison with other states, cumbersome and not easily understood. Stevens anticipated the involvement of the Audit Office in the re-organisation and changes anticipated.

Major reorganisation followed in the Accounts, the Records and Correspondence Branches Treasury, work rearranged and the methods used modernised. Steven's restructure contemplated a Treasury Departmental Accountant in control of the four financial sections, Pay, Revenue, Accounts and Funded Stock, combined under one head, cognate activities producing efficiency and economy in administration. Eight separate branches would give way to three branches. The positions of Comptroller of Accounts, Receiver, Paymaster, Examiner would be abolished. Stevens also proposed to change the title of Permanent Head from Under Secretary to Under Treasurer, a proposal rejected by Cabinet.

Female clerks were now fully employed in three classes of work, shorthand writing, typing and minor clerical work such as notating cards, operating book-keeping machines, cheque writing and operating adding and calculating machines.

Stevens when appointed as Under Secretary of Treasury was forced to resign in July 1925 by the Treasurer Jack Lang, later contesting successfully the seat of Croyden in 1927 and named Colonial Treasurer between April 1929 and April 1938. Treasury was to become the real 'watchdog' of finance in the Service.

Taking office Stevens took up his agenda for reform in Treasury commenced some years before.
A Personal Vignette

NORM Me PHEE’S STORY
(Treasury Paymaster before his retirement on 22 May 1973)

'That's Norm McPhee. He's an accountant in the Government'.

Three young girls overheard at the local cinema, c.1929
(McPhee, Norm 1998,
Written recollections, NSW Treasury, T96/2878)

On 31st July 1929 Norman McPhee just sixteen years old and clad in cloth cap and knickerbockers took a tram from near his home in Howard Street Randwick to attend an interview at 9 a.m. with the Treasury's Chief Clerk. Norm had sat for the Public Service Entrance examination, the results having been published in the press, his name being one of the 128 successful applicants.

Norm entered the Treasury building in Macquarie Street at the Bridge Street entrance, near the Phillip Street end of the building. A notice on the lift proclaimed that 'Boys may not use this lift' so obediently he ascended the stairs to the first floor and entered the first door on his right which was labelled Administration Branch.

Soon after 9 a.m. Norm was introduced to the Treasury's Chief Clerk, Mr Robert Percy Walker who asked him about his family, school and other matters of a general nature. During this brief induction Walker gave Norm a brief description of Treasury's functions. Mr Gabriel then escorted Norman to the Revenue Branch at the north-east corner along the right angled shaped corridor and introduced him to the Revenue Accountant, Mr Frank Burt, a tall man with white hair and a gracious manner. Burt in turn took Norm to his Deputy Mr William Hayes seated in a room adjoining Mr Burt's office where Norm was deposited.

In the progress of introductions Norman was introduced to Mr Edwyn Givney for further instruction. Ed was a tall, well dressed young man who greeted Norm heartily, set him down in a seat and quickly demonstrated what the job was all about including the need to keep an accurate postage stamp record. Norm spent a few hours addressing envelopes and then was handed a cup of tea and a biscuit by Miss Dot Love, the branch typist whom Norm later learned was Mrs H Gilmour but worked under her maiden name until retirement.

Having finished these refreshments Givney announced dramatically: Well Norman, lets get out of here. I'm going to show you how to post a letter!

They gathered up a pile of envelopes, slipped a rubber band around them and departed for the Royal Exchange Post Office on the southern side of Bridge Street near Pitt Street. Here the bundle was handed to a clerk at the counter known to Ed by his first name.

Edwyn Givney was the first holder of a Leaving Certificate Norm had ever met other than two young university students who had been his colleagues at the Sun Office where he had worked from November 1928 after he had left school and before starting at the Treasury.

In the years preceding the Second World War, Ed was a member of the peace-time Militia and was the first officer of the Treasury Department to enlist in late October 1939 following the declaration of war. The entire staff farewelled Ed and a presentation was made in the vestibule of the old Treasury building where hung a plaque on the wall commemorating Australia's participation in the Boer War at the turn of the century.

One other name emerges in the annals of Treasury during this period of Norm's early employment in Treasury. Raymond Keith Johnston was, according to Norm, a sportsman and gentleman. Ray, born on the 16 May 1915 had developed into a powerfully built, fair haired young man and was appointed as a junior clerk in 1933 and assigned to the Revenue Branch.

Ray was a prominent rugby league centre three quarter, playing for Newtown in 1934. He had been in the Canterbury High School Rugby Union first XV from 1929 to 1932. Ray was to represent Sydney against England in 1936 and played in the club's 57-5 win over three-times premiers Easts in the 1937 City Cup.

On the 1 September 1939 not long after taking a skiing holiday in the Snowy Mountains with Norm and other Treasury Clerks, Ray died suddenly and unexpectedly having collapsed on the golf course suffering a ruptured appendix and subsequent peritonitis. This unhappy event was days before the outbreak of the Second World War and a few years before the discovery of penicillin. Ray, Norm's very good friend and fellow Treasury officer, was 24 years old and now lies in the Church of England Cemetery, Rookwood. Norm remembers Ray, sixty years later, for his cheery exuberance and complete loyalty to his friends and will never be forgotten by those fortunate to have known him well.
Stevens initiated significant changes in the form of the Ways and Means Statement and the Estimates. The statements, arranged in proper sequence were presented for the first time in 1928 presented to Parliament in one document described as the 'Budget Papers'. Previously the details of estimated revenue were included in a statement of Ways and Means and the Estimates and Expenditure of the various departments and business undertakings were presented separately. A glossary of the financial terms used throughout the Budget Papers was included. One of the most important alterations was the separation of receipts for services rendered from taxation.

In February 1935 Bertram Stevens as Premier and Colonial Treasurer initiated further reform in Treasury the aim being to perfecting the means of financial reporting in the State. He wished to ensure that necessary information was made available to the Premier and Colonial Treasurer. Treasury in order to function as an effective finance Department would need to have access to definite and regular information as to all current and future financial proposals of all Departments and Corporate bodies. Stevens requested from the Board selected and suitable officers for this work of investigation and analysis. On 12 May 1938 informed the Under Secretary Edmund Swift of the creation of a special taskforce within Treasury to undertake the special duties outlined by the Colonial Treasurer. Stevens envisaged that Treasury officers would become conversant with Loan Council Meetings, be specialists in various matters associated with borrowing, semi-governmental borrowing, rural management schemes and liaise at a personal level with the Colonial Treasurer on any project or policy with implications bearing on the fiscal purse. This strategy would apply until modified by the Wran Ministry in the 1970s.

THE BUDGET BRANCH 1946-1969

During the Second World War Premier William McKell and the Public Service Board found it necessary to strengthen the Budget Inspection Staff of Treasury. This strategy was considered necessary in order to provide an enhanced and efficient service to the Premier and Colonial Treasurer.

When the enlisted men returned to civilian affairs the Budget Branch became the heart of the Treasury comprising a dozen or so Budget inspectors-hand-picked for talent, toughness and capacity for work. The penalty on admission to the branch was an endlessly demanding workload while the rewards were quick promotion and the chance of occupying some of the most remunerative and influential positions in the State's apparatus.'

It was also mandatory for Budget Officers to have either an Economics degree or Accountancy qualification, such was the demand for a unit capable of high achievement based on intellectual capacity.

Norm Oakes would recall years later that; 'my experience in the first six to nine months (in the Budget Branch), certainly fulfilled all the hopes that I'd had of coming into contact with people that did so much in helping form policy in New South Wales and, certainly, ensure that so far as financial operations were concerned that the requests, wishes, policies of the Government were implemented in the most effective way possible'.

The Budget Branch was established as a series of inspectorships which coordinated the Budget annually; reviewed the loan programs of all the departments annually, oversaw the equitable distribution of the State's resources; developed new taxation policy and was involved in a myriad of policy issues.

THE ESTABLISHMENT OF THE ECONOMICS BRANCH NOVEMBER 1969

When John Oliver became Head of the Treasury a proposal was made to the new executive for the establishment of a specialised branch to look at economic policy, economic implications of State and budgetary matters. It was to be small in numbers but high on people's capacity to produce sound and useful material. The outcome was the establishment of an Economic's Branch in November 1969 with Norm Oakes appointed Head of the Branch. This Branch of Treasury was intended to meet the growing demands for information on economic and social development, Commonwealth-State financial arrangements, capital works program, and taxation matters generally. The establishment of the Branch was a reflection of the need, on the part of the Treasury Executive, to ensure that the New South Wales Treasury kept to the forefront in developments in public finance in Australia.

ACCOUNTS BRANCH 1978

A comprehensive restructuring of the former Accounts Branch was implemented during the year. Provision was made for clearer definition of functional responsibility by the establishment of the following sections: Financial Management Systems; Financial Accounting Funds Management and Banking; Insurance, Salaries and Pensions; Internal Audit; and the Public Finance and Audit review.

In mid 1975 in the light of developments in the field of Commonwealth-State financial relations and changes resulting from the Machinery of Government review serious consideration was given to the organisation and staffing of Treasury enabling it to carry out its functions and responsibilities more effectively and efficiently.

THE FINANCE BRANCH 1980

Major changes were expected given the developing range and complexity of the functions of the Branch. The duties for the Branch included the effective management of the Branch, keeping the Treasurer's aggregate accounts including those relating to overseas transactions, the public debt, loan operations and recoupment of debt charges by business undertakings, production of financial statements and other management reports, daily control of principal bank accounts and departmental drawing accounts, insurance of Government property and management of taxation levied on racing activities, soccer pools and poker machines, amongst other duties.

A comprehensive restructuring of the Accounts Branch was implemented during 1980. Provision was made for clearer definition of functional responsibility by the establishment of the following sections; Financial Management Systems Section; Financial Accounting Section; Funds Management and Banking Section; Insurance, Salaries and Pensions Section; Internal Audit Section and a Public Finance and Audit Review Section.
The Branch now titled the Finance Branch was directed to broadening the work experience of officers, aiming for greater job satisfaction and improved productivity. Attention was directed towards the creation in the Branch of a greater degree of professionalism, the provision of a better career path for organisationally oriented officers employed in high priority areas, including information systems, financial accounting, funds management and public sector accountability.

The restructuring was also directed towards the need for the development or recruitment of staff with career potential to enable the Treasury to respond to increasing commitments with respect to the upgrading of accounting systems and procedures, wider public interest in Government practices and the need for more effective arrangements for State Departments in the management of the Treasurer's cash resources.

At a functional level operations of the Financial Accounting Section was significantly affected by changes in the Treasury fund system accounting practice then under review by the Premier and Treasurer Neville Wran.

UNDER TREASURERS GROUP 1968-1999

Under John Oliver's influence an Under Treasurer's Group was formed in 1968. This group was formed by the Permanent Heads of State Treasuries from around Australia meet biannually to discuss common approaches to subjects, particularly in relation to tax-sharing proposals or financial assistance grants. This forum has proven to be a valuable opportunity for the interchange of information and opinions as to financial and administrative management around the country and to provide the means for a unified approach to the negotiations held between the States and Commonwealth over financial dispersal.

STRUCTURE AND MANAGEMENT 1998

A fundamental restructure of the Treasury was announced by the Secretary, John Pierce on 21 August 1998. The Structure of Treasury before that day largely reflected the traditional separation of budget and commercial issues. The existing structure then included the three basic divisions of activity: Economics and Revenue Division advising on microeconomic strategy, the Financial Management Division advising on financial management improvement for the Budget Sector the State's debt and prepared the State's financial statements. The Budget Sector and Commercial Sector Divisions monitored and advised on the performance of Budget Sector and Commercial Sector agencies and coordinated the preparation of the State's budget.

The new structure introduced the portfolio approach to managing agency relations. The functions of the former divisions of the Budget Sector Division and Commercial Sector Division were consolidated within portfolio groups. The Accounting and Finance Division renamed the Financial Management Division reflecting more accurately the role and future direction of the division. Policy functions were amalgamated and the Financial Information System (FIS) implementation continued as a major strategic priority for the Office of Financial Management. Treasury believed that the changes introduced in 1997 would benefit agencies by consolidating linked services, reducing the number of contact points with Treasury and increasing the level of shared information and knowledge of issues with Treasury's Agency Relationship Managers.

MINISTER FOR REVENUE AND ASSISTANT TREASURER JUNE 1975

A new ministerial portfolio of Minister for Revenue and Assistant Treasurer was established in January 1975 which relieved the Premier and Treasurer of direct responsibility in the areas of revenue collection and government financial institutions. This portfolio was abolished by the incoming Wran Ministry in May 1976. The portfolio of Assistant Treasurer has, however been intermittently utilised by various Ministries to assist the Treasurer.

In servicing the two portfolios the Treasury continued its major role of adviser to the Government in the formation of the State's financial policy with executive responsibilities for the preparation and continuing review of the State's Budget and Loan Estimates and the management of Government funds.

THE ESTABLISHMENT OF THE DEPARTMENT OF FINANCE 1983

In April 1983 the Premier announced the creation of a new Department of Finance. This action was in response to reduced efficiency, and a recognition that State revenues and expenditures required particular scrutiny. The Department consisted of Offices and Branches and Sections of the Treasury involving: Stamp Duties Office; Payroll Tax Office; Land Tax Office; Poker Machine Branch; Charities Administration Branch; Business Franchise Licences Branch; Taxation Section. The establishment of the Office of State Revenue in 1987 would consolidate these changes.

Budget Night 1946

The 30th June has in modern times been a significant day for the Treasury; all the books written up, a final balance accomplished and a Budget result realised. It was the custom in those years for a dozen or so Treasury officers to gather at the First and Last Hotel at Circular Quay during the tea break and before the hotel closed at six o'clock. Dave Murray would shout a tot of rum all round and Bill Henry and Josh Trimmer sent out to buy hot pies for all to share.

NSW TREASURY CORPORATION

In June 1984 the Loan Council relaxed restrictions on overseas borrowing by New South Wales with voluntarily agreed limits. The New South Wales Treasury Corporation, staffed by the Treasury had completed its first year as the State's central borrowing authority for State instrumentalities. Innovative financing techniques were introduced to assist in financing the State's works program of over $4 billion.
The New South Wales Treasury Corporation being a Statutory Authority is constituted under the Treasury Corporation Act, 1983 together with its form of operation and activities. Treasury Corp originally came under the umbrella of the Financial Markets Branch of Treasury established on 1 July 1986. This Branch incorporated the loan section of the former Economics and Loans Branch and the investment section of the Finance Branch.

TREASURY AT WAR WORLD WAR II

When war was declared there were 112 permanent officers in the Treasury. Of that number 53 men and three women enlisted in the three arms of the services over the ensuing six years.

The staff remaining in Treasury over the war years were either too young or too old to contribute physically in the armed forces. World War I veterans, retirees, women and lads maintained the Treasury, at the same time providing nightly fire watch patrols and contributing in many other ways to the community's well being. The women were rostered to stand by the emergency telephones at night, located deep inside Wynyard Station and attended as aides at Sydney Hospital at the weekends.

FROM TELEPHONE EXCHANGE TO CYBERSPACE 1965-2000

TRENDS 1965

Following the election of Premier, Bob Askin on 13 May 1965 it may be said without exaggeration that over the coming decade and beyond Commonwealth and State financial relations would dominate the activities of the Treasury and Executive.

THE PORTFOLIO OF TREASURER 1976-1999

Between 1941 and 1976 the Premiers had held in tandem both Portfolios, Premier and Treasurer. Neville Wran was the first Premier for some decades to relinquish direct and formal responsibility and control over the Treasury by appointing John (Jack) Renshaw as Treasurer.

Following Renshaw's appointment as Agent-General, London in January 1980, Wran himself acted as Treasurer until after the 1981 election when Kenneth George Booth was appointed Treasurer on 2 October 1981. Mr Booth left a lasting mark on Treasury with his program of improved financial disclosure and accountability. Treasury was well represented at Newcastle's Christ Church Cathedral where a State funeral was held following his sudden death on 1 November 1988.

1918-2000

The 1980s ushered in the application of computer technology and in so doing Treasury developed a reputation for being at the 'bleeding edge of technology'. Treasury had for some years, however, led the way in technological innovation across the country, and a number of firsts may be recorded in the management of public finances.
POST WORLD WAR I

In order to reduce labour costs and expense labour saving devices were first introduced into accounting based offices soon after the Great War. These devices included ledger posting, cheque writing and other machines. Three accounting machines were installed in Treasury before 1921 and more were to come. Christina Mooney was appointed as a Machine Operator or Comptometrist on 6 September 1926 to expedite the calculation of revenue. Duplication of work within accounting sections was obviated together with a simplification of book-keeping methods. BSB Stevens recognised technology as being the instrument for reform.

In the period after the First World War with reform of the budgetary system Treasury had divested itself cautiously of responsibility for the detailed work involved in the payment of claims against the Government, the collection of revenue and the keeping of associated accounting records. The payment of claims had devolved to departments in the 1920’s and the Pay Branch of the Treasury dissolved. This devolution was partially reversed, however, in the mid 1960’s with the centralising of salary payments coming under the control of the Treasury. This reversal of administrative policy was developed because of a growing awareness and appreciation of the potentialities of Automatic Data Processing (ADP).

More advanced technology was installed in Treasury after the Second World War with the utilisation of accounting machines in the Accounts Branch. These machines were used for the purpose of mechanising procedures relating to the recoupment to drawing accounts of expenditure by departments and undertakings and the payment and recording of salaries, allowances, and pensions.

Electronic equipment installed in 1960 had been engaged in the preparation of payrolls for a number of departments. This initiative was followed by computer technology arriving in Treasury in 1961 when the Electronics Bureau was established in the Accounts Branch together with Racing and the Totalizator Branch.

The first payroll prepared by the Electronics Bureau was for the fortnight commencing 20 October 1961. By December 1962, the Bureau processed 62,000 salaries, including double pay for teachers.

In 1963, a Treasury Committee was investigating the use of ADP equipment in Government Budgeting and Accounting, information having been sought from the Bureau of the Budget, Washington. In 1964 a meeting was to discuss future ADP work in the Treasury and in particular the commencement of work on Centralised Accounting.

A Board officer from the ADP unit spent three months visiting installations in the United States and discussing scientific computing with public servants in the United Kingdom. A new computer language, ‘Cobol’ was introduced with the new computer equipment.

On 1 July 1966, an Automatic Data Processing Service Bureau was established within the Treasury. Shortly afterwards records in respect of loans and overdrafts guaranteed by the State of New South Wales were converted from loose-leaf registers to file on magnetic tape. By July 1969 the ADP system eventually facilitated the control on the usage of bookmakers' betting sheets. Applications and interviews by the Personnel section increased exponentially and it became apparent that at this time the ethnic mix of Treasury staff changed to become increasingly international in its cultural outlook.

In the 1970s the Systems Branch was established the precursor of the Information Technology Branch

The function of the Systems Branch was to rationalise the procedures and workflows of the Treasury Corporate system with the support of computer technology. Of paramount importance was the Branch’s responsibility for the introduction into the Public Service of a new Budgetary Accounting System (B.A.S.), a computerised general ledger package, controlling the production of the Financial Statements, paid accounts and Treasury’s own administrative finances. The emphasis was in the area of program accounting for departments; the small agencies had to account for their appropriations in the manner determined by the recently introduced system of program budgeting.

Treasury would be the first department in Australia to computerise the Budgeting process. There was an ever-increasing reliance on and interest in the capacity of computer technology to assist the Budget Branch in developing and monitoring the State’s Budget.

The production electronically of the Budget Papers in 1985 proved a major and singularly important triumph in the technical applications of computer concepts in the field of financial management in the State. In the mid nineties Treasury had developed a new Financial Information System (FIS) integrating Treasury’s previously independent financial data basis. This integration facilitates the preparation of consolidated State Accounts and improves the consistency of published data.

WORD PROCESSING

The first Word Processing unit was established in the Treasury Executive in 1982.

Three workstations utilising Burroughs B20s, the grandfathers of to-days personal computers, were installed in the Treasury Executive. By 1984, the Word Processing Section had proved invaluable in the preparation of the Budget and Public Accounts documents. Treasury purchased the first IBM personal computer sold in Australia in 1984.

Further improvements were introduced into the production of the Budget Papers with the acquisition of a fourth generation language (4GL) package. The New South Wales Treasury was now the only Australian Treasury, which had completely computerised Budget ‘number crunching’.

THE INTERNET

The scope of Treasury’s information availability was enhanced with the development of Treasury’s Internet site in 1995. Information is now circulated at the international level allowing timely access to Treasury publications including the Budget Papers.
INITIATIVES FOR REFORM, NEVILLE WRAN — MICHAEL EGAN

Changes of a singular nature would follow the election of the Wran Labor Government sworn in on 14 May 1976, changes that would alter dramatically Treasury's pivotal role in the management of the financial affairs of the State.

Prior to the Wran Ministry, Premiers had traditionally distanced themselves from the Budget process. The overall strategy of the State's financial planning had rested with the Premier and Treasurer whilst avoiding the details of portfolio allocations.

Neville Wran now embraced the American system with an immediate impact on Treasury. He achieved this by appointing personal Economic Advisers, who now became actively involved in the process of allocating Budget priorities and strategies, the once unimpeded and exclusive role of the Treasury.

FINANCIAL MANAGEMENT REFORMS 1976-2000

Over the following two decades there would be a constant stream of change in New South Wales as to the way in which Treasury developed the State Budget, and in the way Treasury accounted for and reported upon the State's financial transactions.

This revolution in State finances commenced under the former Treasurer, Ken Booth, and broadened and accelerated under the Premier and Treasurer Nick Greiner and progressing to the present day under the current Treasurer, Michael Egan MLC. Key Treasury officers and Ministerial policy advisers played and would continue to play a central role in initiating, facilitating and implementing this reform process.

MAJOR REFORM 1980-2000

THE INTRODUCTION OF PROGRAM BUDGETING

If the Government decides that program budgeting and the budget procedures recommended by you (Professor Wilenski) are to be adopted Treasury will do its utmost to see that the Government's wishes are met, (Treasury's) responsiveness to Government requirements has never been questioned at least in this State. ...We have never wavered in our belief that wholesale adoption of program budgeting could be a serious waste of effort and the evils could be great...we are afraid that we may be creating a mirage...and are convinced that there are much more effective ways of trying to get value for the taxpayers dollar

(Treasury Working Papers, 30 March 1980, AO NSW ref: 10/48381)

In January 1977 seven months after taking office, Wran commissioned Professor Peter Wilenski to advise on the implementation of such (administrative) improvements as the government decides upon.

There had not been any major changes made in budget presentation or financial reporting in the Public Accounts between the Spencer Committee of 1930 and the Wilenski recommendations of 1977.

The Budget process came under particular scrutiny when nine months later in November 1977 an Interim Report, Directions for Change was produced, in which Wilenski proposed that the Budget Papers should begin to use a program-based format similar to the system adopted by Ontario, Canada.

This proposal was one of a number designed so that 'non-technical' readers (could) easily gain a clear understanding of the activities of the Government and able to relate these activities to prevailing social and economic conditions in their state.' At the same time, the Review proposed that a Budget Task Force be established to recommend changes necessary to implement six principles, identified by the Review, and upon which budgeting processes should be based.

The Task Force was established in June 1978. Its Report was presented in May 1980 and included in the Review's Further Report of May 1982. Its recommendations were consistent with and reinforced the principles expounded in the Interim Report regarding the budgetary process.

The 'Unfinished Agenda' of 1982 was the catalyst for change and strongly supported by the Auditor-General's Office and the Public Accounts Committee.

In the early days of the Review, the proposal for Program Budgeting had met resistance from both within and beyond Treasury. The Wilenski Report when acknowledging the differences in attitudes, recognised the sensitivities of the Treasury Executive and the Treasury officers. Wilenski in his report expressed that there could be no doubt as to the competence and dedication of Treasury officers in undertaking the very heavy workload that the budgeting system and government demands made on them.

As a direct result of the Review of New South Wales Government Administration the Treasurer, Ken Booth announced on 12 July 1982 a number of major reforms being undertaken by himself to improve the State's financial administration including program budgeting, a system to be phased in over several years. The reforms were to be given the highest priority.

To oversee the implementation of program budgeting a steering committee was appointed which included the Secretary and Comptroller of Accounts, Treasury (Chairman); the Chairman, Public Service Board and the Secretary, Premier's Department. On the recommendation of that committee a special team was formed within Treasury to undertake the detailed work involved in introducing program budgeting.

Don Nicholls, Assistant Secretary of Budget and Financial Policy and Ian Neale, Senior Budget Inspector made a hurried trip to Canada and Hawaii in November 1983 where they explored aspects of Budget procedures and program budgeting issues.

The team's work culminated with the preparation of the 1983-84 Budget Estimates on a program basis as a supplementary budget paper for the information of Parliament.

In 1984, the Budget Branch of Treasury assumed responsibility for the continued development and implementation of program budgeting including the preparation of the 1984-85 Budget Estimates Classified by Program. With the finalisation of the 1984-85 Budget process and the completion of the first stage of the formal implementation of program budgeting six appropriations on a program basis had been taken, including Treasurer. By 1986-87, all departmental estimates were appropriated by program.
EARLY ANNOUNCEMENT OF BUDGET ALLOCATIONS
Because of tightening economic conditions, and the need for rigorous expenditure controls, it was decided to announce departmental allocations some months prior to the Budget. On 1 May 1985 the Premier announced Ministerial allocations so that Ministers could have as much notice as possible of expenditure limits and could, therefore, plan their priorities for the coming year.

INTRODUCTION OF USER CHARGES BY AND COMMERCIALISATION OF CENTRAL SERVICE AGENCIES
Following a Treasury review of service wide payments and services, the decision was taken to implement the provision of user charges for services provided between Departments and to allocate to individual Departments payments currently paid on their behalf by various central agencies (e.g. superannuation, payroll tax, debt charges). The objective was to more accurately allocate costs to individual programs in order to improve decision making and to encourage more economical use of resources.

COMMERCIAL ACTIVITIES AND MINISTERIAL EXPENDITURE REVIEW COMMITTEE
Departments were now permitted to operate commercial activities separately from their budget funded programs.

A (Ministerial) Expenditure Review committee was established to set and review broad Budget Strategy and identify and review future issues with major budgetary implications facing the State. It was the first such Committee in the State's history.

THE CURRAN REPORT
The Premier Nick Greiner announced on 4 April 1988 the establishment of an independent Commission of Audit to review the State's balance sheet and financial commitments.

Treasury was not responsible for the report of the Commission but the contribution of the officers seconded from the Treasury to give support was recognised and acknowledged in the final Report presented to the Premier. The final Report was presented to the Premier on 29 July 1988 who acknowledged the enormous scope, complexity and importance of the inquiry in a short reporting timetable. In the language of its period it sought to 'present a relatively simple corporate management framework' for reform of the State's finances and 'in a manner which was persuasive for a broad audience'

In June 1989 the Government endorsed a policy document on the Classification and Control of State Organisations. While the classification scheme developed applies to the entire New South Wales public sector, the controls are tighter on inner Budget sector entities than outer or non Budget sector bodies.

TARGET BUDGETING
New South Wales was the first State to follow the lead of the Commonwealth and establish and make public Budget estimates that extend beyond the Budget year. The forward estimates provide a medium term perspective for the Government in limiting overall Budget spending, allocating funds between different expenditure priorities and assisting Departments in forward financial planning.

GLOBAL BUDGETING
Parallel with the introduction of target budgeting, greater flexibility has been provided to Ministers to manage within their level of allocated resources. Ministers have also been given the facility to transfer funds between years.
NATIONAL ACCOUNTS PRESENTATION
OF NSW PUBLIC SECTOR

New South Wales was the first State to provide a comprehensive presentation of the full State public sector on a national accounts basis. This was first provided in the 1988-89 Budget Papers.

CONSOLIDATED FINANCIAL STATEMENTS

One of the recommendations of the 1988 Commission of Audit was for the production of Consolidated Financial Statements showing the income and expenditure and assets and liabilities of the inner Budget sector, outer Budget sector and the two sectors combined. The objective of these statements is to indicate the State's overall financial position in the same manner that a private holding company would present its groups accounts.

2000 AND BEYOND

ACCRUAL ACCOUNTING FOR THE INNER BUDGET SECTOR

Accrual accounting recognises revenue as it is earned or due, even if not received, and expenditure is reflected in the accounts when the liability for payment is incurred, regardless of whether the actual payment is made. Accrual accounting also presents a full balance sheet of the organisation.

DEVELOPMENT AND IMPLEMENTATION OF A COMMERCIAL POLICY FRAMEWORK FOR GTEs/SOCs

This reform is intended to promote the principles of competitive neutrality between GTEsSOCs and private sector enterprises of similar risk. The framework covers dividends and tax equivalent payments, capital structure, government guarantee fees and financial monitoring.

Treasury staff in 1903 (Mitchell Library)
Performance agreements, productivity measurement trials, preparation of a draft State Economic Development Strategy, implementation of safety net tax arrangement, reform of Commonwealth State financial arrangements, structural reform and the application of Competition Policy Principles are matters which remain in the forward policy agenda for Treasury.

**IMMEDIATE REFORMS-1995-1999**

The focus was maintained on improving resource allocation. Elements of the reform included further improvements of the Budget process and tax and inter-governmental financial arrangements reform.

A major component of the reform process in this period has been:

**The application of competition policy principles**

There has been an ongoing implementation of national competition policy in New South Wales, including the structural reform of public monopolies and reform of anticompetitive legislation.

This strategy included the oversight of the ongoing reform of the electricity sector which included the introduction of wholesale and retail electricity markets. Also included was a range of other state and national electricity reform initiatives, and the development of policy for the management of electricity price risk arising from the exposure of electricity agencies to the market.

**THE FUTURE FOR THE NEW SOUTH WALES TREASURY**

The reform of the Budget process continues as a priority for Treasury. Reforms since the late 1970s involved the devolution of responsibility away from the central agencies to agency managers, offset by strengthened monitoring and accountability systems. Review of these reforms has predicated Treasury's reform program into the next millennium. This program will build on past reforms and involve further strengthening of public sector accountability and development of new mechanisms to enhance resource allocation decision making.

Treasury staff in 1920 (Mitchell Library)
TREASURERS OF NEW SOUTH WALES

William Balcombe
Colonial Treasurer  28.4.1824 - 19.3.1829

Born England 1779. Superintendent of Public Sales under the East India Company, and purveyor to Longwood, the residence of Napoleon Bonaparte during his exile on St Helena. Governor Thomas Brisbane informed of Balcombe’s appointment as the first Colonial Treasurer on 28 October 1823.

After his arrival in the Colony on the Hibernia on 5 April 1824, his appointment was formalised as Colonial Treasurer of the Revenue of NSW by the Colonial Secretary on 28 April 1824.

Balcombe established the first Colonial Treasury on 30 April 1824 on the corner of O'Connell and Bent Streets with a staff of three clerks. Balcombe, ‘a stout, florid, jovial man,’ was a founding member of the Sydney Turf Club and had pastoral interests, but his affairs were in total disorder when he died.

His period as Colonial Treasurer was noted for his tentative approach to fiscal management of the Colony’s public revenue and his imbroglio with the Bank of New South Wales, involving the use of the public revenue for personal gain.

Died Sydney, 19 March 1829. Buried at the Sandhills (Devonshire Street) Cemetery and his remains later translated to Botany Pioneer Cemetery. Balcombe was survived by his wife Jane Cranston, one daughter and three sons.

Campbell Drummond Riddell
Colonial Treasurer  23.8.1830 - 5.6.1856

Born 9 January 1796 possibly Scotland. Riddell of Scottish decent, grandson of Sir James, first baronet, of Ardnamurchan, Argyllshire, Scotland. Admitted to Scottish faculty of advocates 1819.

Appointed Colonial Treasurer on 1 August 1829 arriving in the Colony from Ceylon on the Ceylon on 21 August 1830 and taking up his appointment on 25 August 1830.

Riddell harbored grievances as to the terms of his appointment, his salary and the politics of the Colony. His judgment was considered unwise on one occasion as to the maintenance of the public revenue.

Member Executive Council 1831-1856. Governor Bourke faced with this ‘open and avowed frondeur of the government,’ resigned rather than attend the Executive Council meetings with him his one-time confidential advisor. With E Deas Thomson’s temporary departure for England in January 1854, Riddell acted as Colonial Secretary returning to his post in January 1856.

Suffering from mental and physical exhaustion, Riddell retired upon the introduction of responsible government. He returned to England and died shortly afterwards.

Died: in Britain on 27 December 1858. He was survived by his wife, Caroline Stuart Rodney, one son and two daughters.

Thomas Holt
Colonial Treasurer  6.6.1856 - 25.8.1856 (Donaldson Ministry No.1 6.6.1856 - 25.8.1856)

Born Horbury, Yorkshire, England, 14 November 1811.


Director Sydney Tramway and Railway Co. Founding director of the AMP Society December 1848. Resigned when appointed Colonial Treasurer.

Director City Bank. Testified before the ‘Select Committee on Monetary Confusion’ in 1843, offering a solution to the monetary difficulties in the Colony-the Pfandbriefe System of government debentures.

Dr Ludwig Leichhardt, explorer, was godfather to his son Frederick. Serious speculator in land in the Banksia, Rocky Point Road area Sutherland and in the city of Sydney.

Developed the oyster breeding industry in the 1860s establishing the first oyster farm in the colony. He was interested in alpacas, social justice, unemployment. Introduced rabbits, meat preservation and refrigeration.

Entered Legislative Assembly representing Stanley Boroughs 1856-1861, Newtown 1861-64, and first Colonial Treasurer under Responsible Government.

Appointed Member Legislative Council 1868-1883. When contesting a place in the old Legislative Council Henry Parkes, also a candidate described Holt as a ‘Merchant prince, a German Prince with his Chinese subjects...utterly foreign and un-English’ were his ideas.

Robert Campbell
Colonial Treasurer  26.8.1856 - 2.10.1856 (Cowper Ministry No.2  26.8.1856 - 2.10.1856)
Colonial Treasurer  4.1.1858 - 30.3.1859 (Cowper Ministry No.4  7.9.1857 - 26.10.1859)
Born Sydney, 5 October 1804, son of pioneering merchant Robert and his wife Annie Sophia Riley

Robert Jnr was a wealthy merchant and wharf-owner and considered a ‘fine looking man’ ....it was easy to see beneath (his countenance) his prevailing good humour and the absence of everything like malignity.

Educated in London returning to NSW in 1819. Interests in father Robert’s mercantile, wharf storage and shipping business and made a partner in 1827. Many civic interests.

Member of original Legislative Council 1851-1855. Member for Sydney (City) 1856-1857, 1858-1859. He was a frequent and lengthy speaker. ’The character of this gentleman for honesty of purpose and untiring industry was too thoroughly appreciated.’

Following his death the SMH reported ‘Mr Campbell's appointment to the office of Colonial Treasurer was not only an abuse, it was a cruelty. Everybody felt that he was unfit, - that he had not the qualifications as a debator—that he had no experience such as to qualify him to lead the House upon a matter of so much complexity, difficulty, and importance as finance. The wear and tear of public life, and the collisions and late hours of an assembly were, from the state of his constitution, precisely the things calculated to shorten his days.’

Died in office on the 30 March 1859 Duntroon, NSW the Premier receiving the message of his death by electric telegraph. Seven special trains ran free of charge from Sydney to Parramatta were the body was interred in the family vault at the old parish church, Parramatta according to the Church of England rites. Campbell was survived by wife Annie Sophia Riley and son William.

Sir Stuart Alexander Donaldson
Colonial Treasurer  3.10.1856 - 7.9.1857 (Parker Ministry No.3  3.10.1856 - 7.9.1857)
Born Snab Green, Lancashire, 6 December 1812, son of Stuart and Betsy, nee Cundall. Married on 21 February 1854 in England, Amelia Cowper. Educated privately.


Founding member in 1838 of the Australian Club and in 1856, the Union Club. Fought duel with Sir Thomas Mitchell who had refused to accept Donaldson's apology over a remark made at the hustings in 1851.

Member of the Legislative Council representing Durham 1848-1849, 1851-1853, and elected for Sydney Hamlets in February 1855-1856. Member for South Riding of Cumberland, Legislative Assembly 1856-1859.


Died 11 January 1867 Carleton Hall, Cumberland, England. Survived by wife Amelia Cowper. He had four sons and a daughter.

Richard Jones
Colonial Treasurer  7.9.1857 - 3.1.1858 (Cowper Ministry No.4  7.9.1857 - 26.10.1859)

Arrived in Colony as Bounty immigrant in 1838. Journalist, newspaper proprietor, director insurance and banking companies.

Founded Maitland Mercury 1843. Director Commercial Banking Co. and other insurance companies. Member for Durham 1856-1859, the Hunter 1859-1860.

Died 25 August 1892 at Stoneleigh, Darlington, Sydney, and buried at Rookwood Cemetery following a ceremony at St John's Church of England Darlington.

Elias Carpenter Weekes
Colonial Treasurer  18.4.1859 - 26.10.1859 (Cowper Ministry No.4  7.9.1857 - 26.10.1859)
Colonial Treasurer  9.3.1860 - 20.3.1863 (Robertson Ministry No.6  9.3.1860 - 9.1.1861)
Colonial Treasurer  10.1.1861 - 20.3.1863 (Cowper Ministry No.7  10.1.1861 - 15.10.1863)
Born London, England, 13 July 1809, youngest son of John, assistant master shipwright at Chatham dockyard, and Elizabeth, nee Orton.

Migrated to New South Wales in 1837, publican, wine importer and merchant, ironmonger, auditor and director of the Bank of New South Wales and director and occasional chairman of the United Insurance Co. Ltd. and trustee of the Savings Bank of New South Wales.

Represented Northumberland in Legislative Assembly 1856-1857, and West Maitland, 1859-64. Appointed to Legislative Council 1865-1880. ‘Weekes was never charged by his worst enemy with having a distinct idea in his head’ (Deniehy).

Wife Margaret Wye predeceased him, he being survived by two sons and three daughters. His estate was valued at £12,241. Died 5 August 1881 at 24 College Street, Sydney, and buried in Rookwood Cemetery.
Sir Saul Samuel

Colonial Treasurer 27.10.1859 - 8.3.1860 (Forster Ministry No.5 27.10.1859 - 8.3.1860)
Colonial Treasurer 20.10.1865 -3.1.1866 (Cowper Ministry No.9 3.2.1865 - 21.1.1866)
Colonial Treasurer 27.10.1868 - 15.12.1870 (Robertson Ministry No.11 27.10.1868 - 12.1.1870)


Arrived in The Brothers on 25 August 1832. Merchant, pastoralist, magistrate, director of a number of coal, gold, silver and copper mining companies.

First Jewish magistrate, director of the Mercantile Bank of Sydney. Laid the foundation stone for the Great Synagogue, Elizabeth Street on 26 January 1875.

Represented Roxburgh and Wellington in the Legislative Council 1854-56. Represented Orange in 1859-60 in the first Legislative Assembly, the first Jewish member of that House and the first Jewish Minister of the Crown.

Represented Wellington 1862-1869, and Orange 1869-1872, East Sydney 1872. Rejoined the Legislative Council 1872-1880. As Postmaster-General he negotiated at an international level a subsidized mail service from England to Australia via San Francisco.

Appointed Agent-General for New South Wales in London, 10 August 1880-1897, and negotiated government loans raising £30M.

Died 29 August 1900 South Kensington, London. Survived by two sons and two daughters of his first wife Henrietta Goldsmith-Levien and his second wife Sarah Louisa Isaacs, whom he had married in 1877, and son. His estate was sworn for probate at £17,000.

Thomas Ware Smart

Colonial Treasurer 21.3.1863 - 15.10.1863 (Cowper Ministry No.7 10.1.1861 - 15.10.1863)
Colonial Treasurer 3.2.1865 - 19.10.1865 (Cowper Ministry No.9 3.2.1865 - 21.1.1866)

Born Sydney 1810, ‘a poor friendless boy,’ son of convict and bootmaker Thomas Smart of Pitt Street.

An astute business man, Smart began as a draper in Pitt Street, progressing to auctioneer, estate, land and commission agent in George Street, magistrate, pastoralist with banking and flour-milling interests.


Married Mary Anne Oliver Kenyon in 1842, and was survived by his two sons, daughter and three stepchildren.

Died at Mona, Darling Point, Sydney, on 28 May 1881 and buried at St Jude’s Randwick. His probate was sworn at £243,000.

Hon Geoffrey Eagar

Colonial Treasurer 16.10.1863 - 2.2.1865 (Martin Ministry No.8 16.10.1863 - 2.2.1865)
Colonial Treasurer 22.1.1866 - 26.10.1868 (Martin Ministry No.10 22.1.1866 - 26.10.1868)

Born Sydney on 17 February 1818, son of emancipist Edward Eagar, lawyer, and Jemima, nee McDual.

Book-keeper and merchant’s clerk; accountant with the Bank of New South Wales, bank official; consulting accountant, author, essayist, and poet.

Sparkling speaker, thorough man of business, keen philosophic worker on political topics (Deniehy). Appointed to the Legislative Council in 1859, elected to the Legislative Assembly, member West Sydney in 1863-1864, 1865-1869.

As Treasurer implemented sweeping financial and administrative reforms, attempting an effective Treasury control of expenditure. His ‘tyrannical’ handling of the Duncan affair and subsequent criticism in the House and press led to his resignation in 1868. His greatest pleasure was to be known as ‘the Hon.’ upon leaving Parliament.

He was appointed Under Secretary of the Treasury in 1871, succumbing to personal bankruptcy a second time in 1885 following failure of Oriental Bank but retaining his office in public service. Eagar orchestrated large-scale overseas borrowings and was most influential as adviser to sixteen treasurers who held office between 1872 and 1891 when he died. An enigmatic person, Eagar is worthy of a more intense study because of his undoubted intelligence, his diverse interests and acknowledged influence on the fiscal programs and monetary policy of the state in the latter half of the nineteenth century. Parkes called him one of the last of the ‘most striking figures who watched over the introduction of parliamentary government’ in New South Wales.

Died at Elmsville, Glebe Point on 12 September 1891 and buried in the Anglican section of the Rookwood cemetery. Survived by his wife Mary Ann Arabella Buckness and three of his four children. One of his daughters, Mary Juliet (Queenie), married Nicholas Lockyer, later Sir Nicholas, accountant with the NSW Treasury who later achieved eminence in the Federal sphere as Comptroller-General of Customs and later Comptroller-General. Eagar’s estate was sworn as being under £3,136.
Marshall Burdekin  
Colonial Treasurer  4.1.1866 - 21.1.1866 (Cowper Ministry No.9  3.2.1865 - 21.1.1866)  
Born Sydney, 11 April 1837, son of Thomas, merchant, and Mary Ann, nee Bossley. Unmarried.  
Elected to Legislative Assembly representing Liverpool Plains 1863-1864, the Williams 1864-1866, and East Sydney 1867-1869. Marshall was not a particularly robust person, not marrying, but considered of ‘good character and fair abilities.’ His appointment as Colonial Treasurer by Charles Cowper brought down the government, the action being compared with Caligula’s choice of appointing his horse as consul.  
Died 10 November 1886 in England, a member of the Church of England.

George William Lord  
Born Macquarie Place, Sydney, 15 August 1818, youngest son of Simeon and Mary Back Lord.  
Represented Bligh and Wellington in the first Legislative Assembly, 1856-1859, the Bogan 1859-1877, and appointed to the Council in 1877-1880. Lord, because he lacked a ‘fluency of language,’ was the first Treasurer to read a written speech when introducing the budget, a practice repeated by following Treasurers until called to order.  
Member of the delegation to the 1871 Intercolonial Conference on border duties. As Colonial Treasurer he distinguished himself from his colleagues by his regular attendance in the House.  
Died Kirketon, Darlinghurst on 9 May 1880 from softening of the brain and buried in the family vault in the Anglican section, Botany Cemetery. Lord was survived by his wife Elizabeth Lee, two sons and two daughters. His goods were sworn for probate at £90,000.

William Richman Piddington  
Colonial Treasurer  14.5.1872 - 4.12.1872 (Parkes Ministry No.14  14.5.1872 - 8.2.1875)  
Colonial Treasurer  22.3.1877 - 16.8.1877 (Parkes Ministry No.16  22.3.1877 - 16.8.1877)  
Born London 1815. Unmarried.  
He returned to George Street in 1848 to resume his original career. Bookseller, publisher, director of the Bank of New South Wales and trustee of the Savings Bank of New South Wales.  
A political activist and anti-transportation, Piddington represented Northumberland and Hunter 1856-1859, and the Hawkesbury in 1859-77. Described as ‘a little, squat, burly piece of pompous vulgarity.’ Also ‘a clear and forcible speaker and at all times firm and fearless in maintaining his opinion. ’Piddington described the parliament of 1862 as being ‘by far the worst House we have ever had- the most corrupt - the most lazy and useless’. Appointed to the Legislative Council 1879-1887.  
Died suddenly on 25 November 1887 at his lodgings at 414 Castlereagh Street South and buried in the Anglican section of Rookwood cemetery leaving no relatives in the Colony. Piddington’s estate valued for probate at over £12,000.

George Alfred Lloyd  
Colonial Treasurer  5.12.1872 - 8.2.1875 (Parkes Ministry No.14  14.5.1872 - 8.2.1875)  
His later business interests included importing grain, coal, insurance and horses. He survived further bankruptcy in 1878. Lloyd was a founder and auditor of the AMP and held memberships in learned societies.  
Lloyd represented Newcastle in 1869-1877, 1880-1882 and 1885-1887. As Colonial Treasurer created inscribed stock. Appointed to the Legislative Council 1887-1893.  
Died 25. December 1897 Scotforth, Elizabeth Bay, and buried in Congregational section of Rookwood cemetery. His wife Mary Threlkeld predeceased him in 1887; survived by five sons and three daughters of their eleven children. His estate was sworn at under £521.
William Forster
Colonial Treasurer  9.2.1875 - 7.2.1876 (Robertson Ministry No.15  9.2.1875 - 21.3.1877

Born Madras, India, 16 October 1818. Son of Thomas, army surgeon, and Eliza Blaxland of NSW. Educated in India, Wales, and Ireland before travelling to Sydney in 1829. Attended WT Cape’s and the King’s School.

Pastoralist in the Port Phillip, New England and Moreton Bay Districts. Man of letters and poet ‘near the front rank of nineteenth-century Australian literature he proved to be one of the most erudite and literate of the squatters’.

For a short time magistrate and lawyer, and ‘the boldest, frankest, least selfish and most honourable man who has ever taken part in our public life.’ ‘A man of great ability, a man of culture, a man who could and did make himself heard on every question affecting the public welfare of the colony... a bright ornament during the time he held office as Colonial Treasurer... great powers of mind the immense ability which he brought to bear on all subjects which came under his notice’ (Stuart L.A.).

Forster represented Murray and St Vincent in 1856-1859, later holding seven different seats, becoming Premier in October 1859. His individuality rendered him ‘disagreeable as an opponent, dangerous as a supporter, but fatal as a colleague.’ As Treasurer he travelled to London in October 1875 to rectify financial problems. Acting Agent-General 1876-1879.

William Forster was respected, feared and hated, described as ‘the boldest, frankest, least selfish and most honourable man who has ever taken part in our public life.’

Married Eliza Jane Wall Parramatta on 8 April 1846, two sons and six daughters before her death in 1862. Married Maud Julia Edwards at Armidale on 8 November 1873, that union producing three sons and two daughters Died 30 October 1882, Edgecliffe, buried St Anne’s, Ryde. His estate was sworn at £30,000.

Sir Alexander Stuart
Colonial Treasurer  8.2.1876 - 21.3.1877 (Robertson Ministry No.15  9.2.1875 - 21.3.1877

Born Edinburgh, Scotland 21 March 1824. Son of Alexander, writer to The Signet, and Mary, nee McKnight. Educated Edinburgh Academy, University of Edinburgh. Arrived in the Colony, Scotia 9 October 1851 via Calcutta and New Zealand.

In 1852 joined the Bank of New South Wales as assistant secretary and later a director and president. He speculated in land, shipping and mining.

Stuart played an active role in the Sydney Anglican diocesan synods advocating state aid to denominational education.

Elected to the Legislative Assembly for East Sydney in December 1874-1879, Illawarra 1880-1885. He was appointed Agent-General in November 1879 resigning from the Assembly but personal finances precluded taking up the London position. Stuart returned to the Assembly 1880-1885 representing Illawarra, taking office as Premier in January 1883 introducing his Crown Lands Bill in the October and other significant legislation.

Stuart presided over the Inter-colonial Convention held in Sydney in November-December which planned the Federal Council of Australasia. Appointed to Legislative Council 1885-1886. Following severe stroke Stuart resigned in October 1885.

Died typhoid fever 16 June 1886, Stanhope Gardens, London, and buried at Roxeth Church, Harrow-on-the-Hill, London. Survived by wife Christiana Eliza Wood whom he had married at Cobbity 10 November 1853, his son and perhaps one of his three daughters. His estate was valued for probate at £83,600.

William Alexander Long
Colonial Treasurer  17.8.1877 - 17.12.1877 (Robertson Ministry No.17  17.8.1877 - 17.12.1877


Privately educated. Studied law in England and called to the Bar of the Inner Temple on 11 June 1862 and New South Wales Bar on 22 December 1862. Did not practice, with major interests in horse racing, wine and spirit merchant. Champion horse Grand Flaneur won nine major races 1880-1881 including Melbourne Cup.


Died 30 November 1915, Lewisham Hospital buried St Jude’s Anglican Church, Randwick. Unmarried, Long left estate valued at £250.
Henry Emanuel Cohen  
**Colonial Treasurer**  18.12.1877 - 20.12.1878 (Farnell Ministry No.18  18.12.1877 - 20.12.1878)  
Born Port Macquarie, New South Wales, 1 December 1840. Son of Abraham and Sophia. Educated Goulburn and Sydney. 
Clerk in Maitland, unsuccessful trader, read law at the Middle Temple London, and called to the Bar in Sydney in June 1871 practicing as a barrister in mercantile law. 
Member for West Maitland 1874-1880, 1882-1895. Appointed acting judge Supreme Court in 1895, and judge 1896-1902, 1905-1911, and later the first president of the Arbitration Court on 1.4.1902-1905. 
Died at sea on the Frederic the Great 5 January 1912. Buried in Jewish Section, Rookwood Cemetery. Survived by his wife Sophie Frank and two sons.

James Watson  
**Colonial Treasurer**  21.12.1878 - 4.1.1883 (Parkes Ministry No.19  21.12.1878 - 4.1.1883)  
Born Portadown, County Armagh, Ireland, 17 December 1837. Second son of James, farmer and Sarah Maclean. 
Arrived Melbourne 1 June 1856 on Champion of the Seas with his brother as unsuccessful gold seekers. Became successful as trader, flour-miller in Young, New South Wales, chairman City Bank of Sydney, director of the Australian Joint Stock Bank in 1897 and formed other significant commercial ties in Sydney. Friend and creditor of Henry Parkes. 
Elected member for Lachlan, December 1869-1880 and Young 1880-1882; for Gundagai 1884-1885. Appointed to the Legislative Council 15 February 1887-1907. 
Died at Glanworth, Darling Point 30 October 1907 and buried Anglican section of Rookwood cemetery. His wife, Margaret Salmon predeceased him and he was survived by two sons and four daughters. His estate was valued at probate for £65,000.

Sir George Richard Dibbs  
**Colonial Treasurer**  5.1.1883 - 6.10.1885 (Stuart Ministry No.20  5.1.1883 - 6.10.1885)  
**Colonial Treasurer**  10.10.1885 - 21.12.1885 (Dibbs Ministry No.21  7.10.1885 - 21.12.1885)  
Born Sydney, 12 October 1834 son of Capt. John, ship's captain and Sophia Elizabeth. Educated St Philip's Church of England School, and Australia College. 
Clerk, commission agent with brother in JC Dibbs & Co. Trader with Chile, corn factor at Valparaiso, importer and shipowner. 
Represented West Sydney 1874-1877, St Leonards 1882-1885, Murrumbidgee 1885-1894, Tamworth 1894-1895. Of a litigious bent, ‘an impetuous temperament and imperious manner’, Dibbs spent twelve months in Darlinghurst Debtor’s Prison in 1880 following his brothers divorce action. Further litigation with the Bank of New South Wales and later still that with the Daily Telegraph brought him further notoriety and into direct and public conflict with Treasury’s Consulting Accountant, James Thomson and Sir Patrick Jennings. 
Died Passy, Hunter’s Hill 5 August 1904 and buried St Thomas’s cemetery, North Sydney. Survived by his wife Anne Maria Robey, nine daughters and two sons.

John Fitzgerald Burns  
**Colonial Treasurer**  22.12.1885 - 25.2.1886 (Robertson Ministry No.22  22.12.1885 - 25.2.1886)  
**Colonial Treasurer**  20.1.1887 - 16.1.1889 (Parkes Ministry No.24  20.1.1887 - 16.1.1889)  
Born Northern Ireland in 1833, son of John and Jane nee Fitzgerald. Arrived with his parents in New South Wales c1841. 
Flour-miller in West Maitland, sharebroker in Sydney, property speculator and lived at Paddington. 
Represented the Hunter 1861-1867, 1872-1887, 1887-1889, St Leonards 1889-1891. Member Legislative Council 1887-1887. 
Died At his residence Braeside, 23 Regent Street, Paddington Sydney 19 March 1911 aged 78 years, buried in the Church of England section Waverley cemetery. His wife Lucy Maria Smith, four sons and two daughters survived him.
Sir Patrick Alfred Jennings
Premier & Colonial Treasurer 26.2.1886 - 19.1.1887 (Jennings Ministry No.23  26.2.1886 - 19.1.1887)


Joined gold rush to Victoria 1852, later becoming a general trader with interests in mining, land speculation and later a pastoralist. Severe financial losses because of economic depression and drought of 1890s.

Nominated to the Legislative Council 1867-1870, represented the Murray in Legislative Assembly 1869-1872 and the Bogan 1880-87. Nominated to the Legislative Council 1890-1897.

A man of diverse cultural interests, first practicing Catholic Premier of New South Wales and the only non-Labor one. The Dibbs/Jennings personal conflict became public property in 1887. Married Mary Anne Shanahan who predeceased him in 1887.

Died Brisbane 11 July 1897 and buried in Waverley Cemetery, Sydney. Sir Patrick was survived by a daughter and two sons. His estate in New South Wales was sworn for probate at £4,400.

James Patrick Garvan
Colonial Treasurer 17.1.1889 - 7.3.1889 (Dibbs Ministry No.25  17.1.1889 - 7.3.1889)

Born Cappagh, Limerick, Ireland, 2 May1843 son of Denis Bourke and Anne, nee Culhane. His father, a civil servant, migrated to New South Wales in 1847.


Gifted sportsman, sculler, boxer horseman and cricketer. Represented Eden in the Legislative Assembly 1882-1894 and sought to stem rising racialism and sectarianism.

Edmund Barton remarked on his ‘entirety of life, adorned with consistent principle, filled up in the discharge of virtuous duty, with nothing to conceal, no friendship broken, no confidence betrayed, no timid surrender to popular clamour, no eager reaches for popular favour.’

Died 20 November 1896 at North Sydney, buried in Catholic section of Rookwood cemetery, being later transferred to South Head Cemetery.

His wife Mary Genevieve Glissan survived him together with six sons and six daughters. His estate was sworn at £21,445.

Sir William McMillan
Colonial Treasurer  8.3.1889 - 27.7.1891 (Parkes Ministry No.26  8.3.1889 - 22.10.1891)


Arrived Sydney November 1869 to develop family importing business. Partner and Manager AHC Macafee, merchants, Sydney. Director of various companies. President Sydney Chamber of Commerce 1886. Active promoter of commercial associations.


Arthur Bruce Smith
Colonial Treasurer  14.8.1891 - 22.10.1891 (Parkes Ministry No.26  8.3.1889 - 22.10.1891)


Entered Inner Temple 1873. Called to Bar in Melbourne in 1877 practicing in Melbourne and Sydney.

Commercial interests in Melbourne. Author and frequent contributor to newspapers and magazines. Returned to Sydney to practice at Bar.


A ‘white haired and moustached, tall, stout, double-chinned, good-looking’ and a ‘fine speaker and debator.’

Married Sarah Jane Creswell 1879. Died 14 August 1937, Bowral, NSW, buried Church of England cemetery. His estate valued at over £42,000.
Sir John See  
Colonial Treasurer  23.10.1891 - 2.8.1894 (Dibbs Ministry No.27  23.10.1891 - 2.8.1894)  
Involved with family interests on Clarence River.  Founded produce merchant firm John See & Co, with later involvement in coastal shipping and various commercial activities.  
Holder of many directorships, investor and land speculator.  Committed to “progress.”  Moved decisively and successfully in the 1893 banking crisis.  
Member for Grafton 1880-1904, Member of Legislative Council 1904-1907.  Premier and Colonial Secretary 28 March 1901-14 June 1904.  Alderman Randwick 1878-1890.  Married Charlotte Mary Matthews in 1876, 3 sons and 4 daughters.  Died 31 January 1907 at Urara, Randwick, Sydney, buried in Randwick Cemetery.  His estate was valued for probate at £167,372.

Sir George Houstoun Reid  
Premier & Colonial Treasurer  3.8.1894 - 3.7.1899 (Reid Ministry No.28  3.8.1894 - 13.9.1899)  
His father and family emigrated to Melbourne May 1852 and moved on to Sydney in 1858.  Clerk in merchant’s office, Correspondence Clerk New South Wales Treasury 1864-1878 studying law at night.  
A man of the people,’ but ‘with very few close friends, with a ludicrously obese figure, droopy moustache, eye glass, wisp of sandy hair and habit of dozing in public.’  
Died 12 August 1918 London; service in St Columbus’ Church of Scotland, Pont Street, and buried Putney Vale.  Survived by his wife Flora Ann Brumby whom he had married in November 1891. His estate sworn at less than £9,000.

Sir Joseph Hector Carruthers  
Colonial Treasurer  3.7.1899 - 13.9.1899 (Reid Ministry No.28  3.8.1894 - 13.9.1899)  
Premier & Colonial Treasurer  30.8.1904 - 1.10.1907 (Carruthers Ministry No.32  30.8.1904 - 1.10.1907)  
Born Kiama, New South Wales, 21 December 1856, sixth son of John, farmer, and Charlotte, nee Prince.  
A brilliant scholar he was educated Fort Street Sydney, Goulburn, and University of Sydney, graduating MA in 1879.  Admitted as solicitor and made Hon Doctor of Laws in St Andrews College 1908.  
Played cricket and football for Sydney University and in later life played bowls, being a member of the Sydney and Rose Bay Bowling clubs. Speculator in country and city land, member of diverse organisations and keen sportsman.  
Fanned financial domination of the States.  Member Legislative Council 1908-1932.  
It was reported of him that ‘the main distinguishing mark of his Administration, was the rigidly economical principles on which it was conducted...His acute intelligence and unflagging industry gave him a knowledge that can only be described as encyclopaedic.’  Married Louise Marion Roberts and divorced 1895. Married Alice Burnett 1898.  
Died 10 December 1932 at Waverley and buried in South Head Cemetery after a service at All Saints Church, Ocean Street Woollahra.  Estate valued for probate at £19,490.

Sir William John Lyne  
Premier & Colonial Treasurer  15.9.1899 - 20.3.1901 (Lyne Ministry No.29  14.9.1899 - 27.3.1901)  
Born Apslawn Tasmania, 6 April 1844, son of John, farmer and later Tasmanian MHA, and Lillias Hume. Privately educated, pastoralist in Queensland and New South Wales.  
Moved to Albury, NSW in 1875 as pastoralist, and squatting in central NSW.  A hardened bushman, bearded, 6’2” tall, he had an impressive physical presence.  Member Federal Convention 1897-1898, and member of its Finance Committee, argued that NSW would be disadvantaged.  Opposed acceptance in 1898 and 1899 Referendum.  Member for The Hume 1880-1901.  Premier and Colonial Treasurer 1899-1901.  Federal member for Hume 1901-1913, Federal Treasurer 1907-1908 ‘a crude, sleek, suspicious, blundering short-sighted, back-blocks politician.’  ‘a great personality, courageous’ (Deakin).  
Father, brother and uncle members of Tasmanian House of Assembly. Married Martha Coates Shaw 1870 and in 1912 Sarah Jane Holden.  Died 3 August 1913 in Double Bay, Sydney, buried at South Head Cemetery with Anglican rites.  His estate was sworn for probate at £17,862.
Thomas Waddell
Treasurer 10.4.1901 - 14.6.1904 (See Ministry No.30 28.3.1901 - 14.6.1904)
Premier & Colonial Treasurer 15.6.1904 - 29.8.1904 (Waddell Ministry No.31 15.6.1904 - 29.8.1904)
Colonial Treasurer 2.10.1907 - 20.10.1910 (Wade Ministry No.33 2.10.1907 - 20.10.1910)


Clerk of Petty Sessions at Collector, stock dealer, pastoralist, various directorships, and contributor on financial matters.


Premier and Colonial Treasurer 1904 ‘his word is taken when another politician’s oath would not be believed.’ He retired from political life in 1934. Married Elizabeth James 1887. Four sons and four daughters.

Died 25 October 1940 at his residence, 91 Milton Street, Ashfield aged 86 years, and cremated with Presbyterian form at Rookwood Crematorium. Waddell was survived by his wife, three sons and three daughters.

James Sinclair Taylor McGowen

Born at sea on Western Bride, 6 August 1855, son of James, boilermaker, and Eliza Ditchfield.

Emigrated with parents to Melbourne then to Sydney 1867. Limited education. Assisted father in bridge building throughout New South Wales. Apprentice boilermaker 1870, later at Eveleigh Workshops 1875-1891

Trade Unionist and instrumental in building Trades Hall. Foundation member of the Labor Party in New South Wales and was the first Labour Premier of New South Wales. ‘Honest Jim’ was ‘a plain, bluff man’, and represented Redfern 1891-1917 and Member of Legislative Council 1917-1922.

Premier 1910-1913.

Married Emily Towner at Redfern in 1878. Died suddenly at his residence Newstead, 6 Palace Street Petersham, of a heart complaint on 7 April 1922. McGown was buried in the Anglican section of Rookwood cemetery after a service at St Paul's Church Redfern. He left a widow, five sons and two daughters.

John Rowland Dacey
Colonial Treasurer 27.11.1911 - 11.4.1912 (McGowen Ministry No.34 21.10.1910 - 29.6.1913)

Born Cork Ireland June 1854, son of Thomas, barrister, and Margaret.

Arrived in Victoria 1858 with mother following early death of father. Mother’s death followed shortly and adopted by Dr Smith who also died, leaving him at 12 years of age an orphan.

Education limited, butcher’s assistant, blacksmith, successful coach builder in Alexandria, Sydney.

Foundation secretary Wool and Basil Workers Union. Associated with foundation of model suburb Daceyville.


Dacey was considered an example of high principle and good conduct. Married Martha Ellen Douglass Horsham Victoria 1878.

Died 11 April 1912. Came as a shock to the community, dying in a private hospital aged 57 years. He was accorded a state funeral ‘charged with a demonstration of great public emotion’. The funeral service was held at St Brigid's Church Marrickville, Sydney and Dacey was buried in the Catholic section of Botany Cemetery with the Governor, Lord Chelmsford attending the graveside.

His estate valued for probate at £413

Ambrose Campbell Carmichael
Colonial Treasurer 17.4.1912 - 5.5.1912 (McGowen Ministry No.34 21.10.1910 - 29.6.1913)


Various occupations before farming in Lachlan area; journalist, bookkeeper, and noted public accountant.

Enlisted as private in 1915 aged 43, and raised a thousand rifle reserve recruits known as 'Carmichael's Thousand'; commissioned 36th Battalion, wounded at Houplines and decorated with MC 1917, and invalided home 1917.

Represented Leichhardt 1907-1920 as Labor candidate. Introduced administrative reforms at the Treasury. Married Mabel Pillinger 1893, and in 1944 Olive Thorngate Weston, who died five days after Ambrose.

Died 15 January 1953 at his residence in Forbes Street, Darlinghurst and cremated Northern Suburbs after Christian Science service at Bruce Maurer's Funeral Parlour Crows Nest.
John Henry Cann
Colonial Treasurer 6.5.1912 - 29.6.1913 (McGowen Ministry No.34 21.10.1910 - 29.6.1913)
Colonial Treasurer 30.6.1913 - 29.1.1914 (Holman Ministry No.35 30.6.1913 - 15.11.1916)
Born Horrabridge, Sampford Spiney Devonshire, England, 19 April 1860, son of Richard, miner, and Rebecca Sowden. At 9 years of age worked 12 hours a day in coal mines in Northumberland for 10d a day out of which he had to provide his own lamp oil.
He later attended night school and working in various occupations in London's railways before arriving in Sydney 1887. Worked as miner at Kembla and Broken Hill 1891.
Died 21 July 1940 at his residence, 19 Palace Street, Petersham and buried Congregational section Rookwood cemetery. Estate valued at £19,993.

William Arthur Holman
Colonial Treasurer 15.11.1916 - 30.10.1918 (National Ministry No.36 15.11.1916 - 12.4.1920)
Organiser for Australian Workers’ Union, newspaper proprietor, read for bar and admitted 1903 specialising in industrial matters, author of several legal texts. Wide cultural interests and Francophile. ‘He became Australia’s best all-round orator, mellifluous, logical, convincing.’
He was ‘tall, wiry, graceful and handsome, with dark curly hair ‘and gifted with a singular political apomb’. Married Ada Augusta Kidgell, a Victorian journalist in 1901 and was father of Portia Holman.
Died 5 June 1934 at his residence Haldane, Rosedale Road, Gordon aged 62 years. State funeral from St James’ Anglican Church and later cremated Northern Suburbs Crematorium. He died intestate, his estate valued at £4,385.

John Charles Lucas Fitzpatrick
Colonial Treasurer 30.10.1918 - 12.4.1920 (National Ministry No.36 15.11.1916 - 12.4.1920)
Born Moama, NSW, 15 February 1862, son of John, police officer, and Elizabeth Lucas. Educated private school.
Moving to Windsor he became apprentice in the printing trade at 14 years, working in several states then reporter on various New South Wales country newspapers, newspaper proprietor, poet, author.
‘He was a mercurial little man’ with a ‘luxuriant moustache,’ and was noted for his ‘witty speeches and racy jokes, dapper clothes and fresh buttonholes.’ Represented Rydlstone 1895-1904, Orange 1907-1920, Bathurst 1920-1927, Orange 1927-1930. Married Agnes Clare Kelly 1886. One son and one daughter.
Died 7 August 1932, Roseville, aged 70 years and cremated Northern Suburbs Crematorium following a Mortuary Chapel service with Methodist forms. His estate was valued for probate at £11,657.

John Thomas Lang
Colonial Treasurer 13.4.1920 - 10.10.1921 (Storey Ministry No.37 13.4.1920 - 10.10.1921)
Colonial Treasurer 10.10.1921 - 20.12.1921 (Dooley Ministry No.38 10.10.1921 - 20.12.1921)
Premier & Colonial Treasurer 17.6.1925 - 26.5.1927 (Lang Ministry No.42 17.6.1925 - 26.5.1927)
Premier & Colonial Treasurer 27.5.1927 - 18.10.1927 (Lang Ministry No.43 27.5.1927 - 18.10.1927)
Premier & Colonial Treasurer 4.11.1930 - 13.5.1932 (Lang Ministry No.45 4.11.1930 - 13.5.1932)
Born Brickfield Hill, Sydney, 21 December 1876, son of James, watchmaker, and Mary Whelan. Educated Marist Brothers School Brickfield Hill and in Bainsdale.
Accountant and estate agent Auburn with Robert Harley, partnership with HH Dawes, then established sole estate agency and auctioneering firm 1901.
Newspaper proprietor, author, local alderman for Auburn 1906-1914 and Labor Party activist. ‘He grew into a large, solid man 6’4” tall. His black moustache spread as his hair receded, making him more striking in appearance. Formidable to men, and not unattractive to women.’
Sir Alfred Arthur Clement Cocks

Colonial Treasurer 13.4.1922 - 14.2.1925 (Fuller (Coalition) Ministry No.41 13.4.1922 - 17.6.1925)

Born Wild Duck Creek, Heathcote, Victoria, 27 May 1862, son of Thomas, farmer, and Elizabeth Addams.

Educated Richmond public school Victoria, at 14 years assistant in softgoods warehouse, later for W Wood and Co., wholesale opticians and importers and opened branch in Sydney 1886.

Established firm Arthur Cocks and Co Ltd with branches interstate, New Zealand and Birmingham, England. Various directorships in banking and other diverse corporations including Union Theatres Ltd, Australia.


Died 25 April 1943 Mosman. Service Mosman Congregational Church then Northern Suburbs cemetery. His estate was valued for probate at £42,908.

Sir George Warburton Fuller

Colonial Treasurer 24.2.1925 -17.6.1925 (Fuller (Coalition) Ministry No.41 13.4.1922 - 17.6.1925)


Read law with Mr Justice Manning, and called to Bar 1884. Preferred politics and business and never practiced, investing shrewdly in real estate. "A kindly, portly man of great courtesy, he enjoyed wide respect and popularity.'


Married Ada Louisa King at Woollahra 1893. Died 22 July 1940 Darlinghurst, buried in the Anglican section of the Porter's Garden Beach Cemetery, North Kiama

Sir Thomas Rainsford Bavin

Colonial Treasurer 18.10.1927 - 15.4.1929 (Bavin Ministry No.44 18.10.1927 - 3.11.1930)

Born Kaiapoi, Christchurch, New Zealand 5.May 1874 son of Rainsford, Wesleyan minister, and Emma Buddle.

Educated Auckland, Newington College and University of Sydney. Teacher Newington College and read law graduating LL.B in 1897 with first-class honours and University medal. Author, contributor to newspaper articles. Called to bar 1897.

Private secretary to Prime Minister Sir Edmund Barton 1901-1903, Alfred Deakin 1903-1904. Practiced law, specializing in constitutional law. Appointed judge of NSW Supreme Court 1935,


Married Edyth Ellen Winchcombe, Summer Hill, Sydney 1901. Died 31 August 1941 Bellevue Hill, then St Andrew’s Cathedral and Northern Suburbs Crematorium. His estate was valued for probate at £519.

Sir Bertram Sydney Barnsdale Stevens

Colonial Treasurer 16.4.1929 - 3.11.1930 (Bavin Ministry No.44 18.10.1927 - 3.11.1930)
Premier & Colonial Treasurer 16.5.1932 - 10.2.1935 (Stevens-Bruxner Ministry No.46 16.5.1932 - 10.2.1935)
Premier & Colonial Treasurer 13.4.1938 - 13.10.1938 (Stevens-Bruxner Ministry No.48 13.4.1938 - 5.8.1939)

Born Redfern, Sydney, 2 January 1889 son of John, carpenter, and Sarah Barnsdale. Educated Fort Street High.

Accountant and author. Employed as clerk Sydney Municipal Council, joined Public Service as Clerk, Local Government Department 1912, Inspector Public Service Board 1920, Under Secretary and Director of Finance Treasury Department 1924 and shortly resigned having clashed with Premier JT Lang in 1925.

'Slick in appearance, with very short hair and a pronounced widow’s peak, Stevens worked with almost fanatical energy and dedication.’ Leader United Australia Party 1932-1939. Member for Croydon 1927-1940, Premier 1932-1939.

Married Edith Lillie Anderson 1914. One son and two daughters. Died 24 March 1973, Concord West, State funeral from Croydon Methodist Church and Pine Grove Memorial Park

36
Alexander Mair
Colonial Treasurer 13.10.1938 - 5.8.1939 (Stevens-Bruxner Ministry No.48 13.4.1938 - 5.8.1939)
Premier & Colonial Treasurer 5.8.1939 - 16.8.1939 (Mair-Bruxner Ministry No.49 5.8.1939 - 16.5.1941)
Educated Wesley College, Business College and apprenticed to his father’s firm, Alexander Mair & Co., timber, iron and steel merchants, which he later controlled, also pastoralist.
Gifted sportsman. ’A solidly built, clean shaven man, Mair began to go bald in his mid-twenties. By 1930 he looked an experienced and mature businessman.’
Leader of UAP and founding member of Liberal party. Member for Albury 1932-1946, Premier 1939-1941.
Married Grace Lennox, Hawthorn, Victoria in 1913. Two sons and one daughter. Died 3 August 1969 St Kilda, Melbourne, later from Scots Church Melbourne and to Springvale Crematorium. His estate was valued for probate at $439,423.

Athol Railton Richardson OBE
Colonial Treasurer 16.8.1939 -16.5.1941 (Mair-Bruxner Ministry No.49 5.8.1939 - 16.5.1941)
Prominent member of the UAP. Member for Ashfield 1935-1952. OBE 1976. Married Isabel McCrea Watson 1928, and later Marjorie. One son, one daughter.

Sir William John McKell
Premier & Colonial Treasurer 16.5.1941 - 8.6.1944 (McKell Ministry No.50 16.5.1941 - 8.6.1944)
Premier & Colonial Treasurer (8.6.1944 - 6.2.1947 (McKell Ministry No.51 8.6.1944 - 6.2.1947)
Born Pambula, NSW, 26 September 1891, son of Robert, butcher, and Martha Shepherd.
Boilermaker, barrister and author, William (Battling Billy) moved with his father Robert Pollock, to Sydney in 1897 and there educated at Bourke Street public school. Various positions before serving apprenticeship as boilermaker at Morts Dock.
Formed apprentices’ union representing it in the State Arbitration Court. Called to Bar 1925 and KC 1946. Sportsman, boxer, played football for Balmain, and pastoralist.
Married Mary Minnie May Pye in 1920. Two daughters and one son. Died 11 January 1985, Edgecliffe, later St Andrews Cathedral and Northern Suburbs Crematorium.

James McGirr
Premier & Colonial Treasurer 30.6.1950 - 2.4.1952 (McGirr Ministry No.54 30.6.1950 - 2.4.1952)
Born Parkes, NSW 6 February 1890, son of John and Mary O’Sullivan.
Educated at Parkes and St Stanislaus College Bathurst. Apprenticed to brother JIG McGirr pharmacist, then attended University of Sydney graduating Ph.C.
John Joseph Cahill
Premier & Colonial Treasurer 3.4.1952 - 23.2.1953 (Cahill Ministry No.55 3.4.1952 - 23.2.1953)
Premier & Colonial Treasurer 23.2.1953 - 15.3.1956 (Cahill Ministry No.56 23.2.1953 - 15.3.1956)
Premier & Colonial Treasurer 15.3.1956 - 1.4.1959 (Cahill Ministry No.57 15.3.1956 - 1.4.1959)
Premier & Treasurer 1.4.1959 - 22.10.1959 (Cahill Ministry No.58 1.4.1959 - 28.10.1959)

Apprenticed as fitter at Eveleigh workshop and dismissed for part in 1917 strike. Unemployed or variously employed, branch officer Amalgamated Engineered Union.
Died 22 October 1959. From St Mary’s Cathedral Sydney to Catholic section Rookwood cemetery.

Robert James Heffron

Born Thame, New Zealand, 10 September 1890 son of Michael, blacksmith, and Ellen Heath.
Educated in Hikotaia New Zealand, working in gold treating plant during day and studying metallurgy by night. Travelled and worked in USA. Union organizer in NZ arriving Victoria 1919.

John Brophy Renshaw
Treasurer 14.3.1962 - 30.4.1964 (Heffron Ministry No.60 14.3.1962 - 30.4.1964)
Premier & Treasurer 30.4.1964 - 13.5.1965 (Renshaw Ministry No.61 30.4.1964 - 13.5.1965)

Born Wellington, New South Wales, 8 August 1909, eldest son of John, farmer, and Ann Reidy. Educated Binnaway Central and Patrician Brothers, Orange and Holy Cross College, Ryde.
Assisted father on dairy property Hampden Park and Binnaway and family butchery business, stock and station agency and other local commercial interests.
Died 28 July 1987, Northbridge. St Mary’s, Ridge Street, North Sydney, then Northern Suburbs Catholic cemetery.

Sir Robert (Robin Charles) William Askin, KCMG
Premier & Treasurer 13.5.1965 - 5.3.1968 (Askin-Cutler Ministry No.62 (13.5.1965 - 5.3.1968)
Premier & Treasurer 5.3.1968 - 11.2.1969 (Askin-Cutler Ministry No.63 (5.3.1968 - 11.2.1969)
Premier & Treasurer 11.2.1969 - 11.3.1971 (Askin-Cutler Ministry No.64 (11.2.1969 - 11.3.1971)

Born Glebe, Sydney, 4 April 1909, son of tram driver. Attended Glebe Public School and Sydney Technical High.
Married in 1937 Mollie Isabelle Underhill of Bega. Died 9 September 1981, St Vincent’s Hospital Sydney. From St Andrew's Cathedral to Northern Suburbs Crematorium.
Thomas Lancelot Lewis

Born Adelaide, South Australia, 23 January 1922 son of Lancelot, managing director Goldsbrough Mort and Co. Ltd, and Grace Laidlaw. Educated St Peter’s College Adelaide and farmed for Essington Lewis his uncle.


Married Stephanie Spector 1944, two sons; and in 1971 Yutta Anton, one son and one daughter.

Sir Eric Archibald Willis

Born Tyalgum, NSW 15 January 1922 son of Archibald, butter factory hand and Vida Buttenshaw. Schooling at Tyalgum and Murwillumbah High School and later at University of Sydney BA Hons.


Married in 1951 Norma Dorothy Thompson Knight. Two sons, one daughter.

Neville Kenneth Wran, QC


Married Marcia Oliver 1946, one son and one daughter; and later, 20 August 1976, Jill Hickson, one son, one daughter.

Kenneth George Booth
Treasurer 2.10.1981 - 1.2.1983 (Wran Ministry No.74 2.10.1981 - 1.2.1983)
Treasurer 1.2.1983 - 10.2.1984 (Wran Ministry No.75 1.2.1983 - 10.2.1984)
Treasurer 10.2.1984 - 5.4.1984 (Wran Ministry No.76 10.2.1984 - 5.4.1984)
Treasurer 5.4.1984 - 6.2.1986 (Wran Ministry No.77 5.4.1984 - 6.2.1986)


Nicholas Frank Greiner  
Born Budapest, Hungary, 27 April 1947, son of Nicholas and Clare. Educated at St Ignatius College Riverview, and University of Sydney, B.Ec (Hons), Harvard University MBA.  

John Joseph Fahey  
Born New Zealand 10 January 1945 son of Stephen and Annie. Educated Chevalier College and University of Sydney.  

Peter Edward James Collins QC, RFD  
Treasurer 26.5.1993 - 4.4.1995  
(Fahey Ministry No.81 24.6.1992 - 4.4.1995)  
Born Lismore New South Wales 10 May 1947, son of Ronald and Mavis.  

Michael Rueben Egan, MLC  
Treasurer 4.4.1995 - (Carr Ministry No.82  4 April 1995 - 8 April 1999  
Treasurer 8.9.1995 - (Carr Ministry No.83  8 April 1995 - 8 April 1999  
Born 21 February 1948, son of Stanley and Jean. Educated St Patrick’s College, Sutherland, University of Sydney.  
Member of the Legislative Council since September 1986. Labour Leader in the Council since 1991.
Henry Lane  
Under Secretary for Finance and Trade 1.9.1856–30.1.1872  

Death and Committal: Following his retirement from Treasury, Lane was engaged privately as a land agent for about eight months before he succumbed to dropsy.

Died at his residence, Syree, Glenmore Road, Paddington 19.9.1873, aged 55. Buried Wesleyan Section, Devonshire Street Cemetery, translated to Botany Cemetery. Site unknown, he being interred on land since reclaimed for the lawn cemetery.

Hon Geoffrey Eagar  
Under Secretary for Finance and Trade 1.2.1872–28.2.1891  
Born 17.2.1818, Sydney, Son of Edward a lawyer, emancipist, merchant and Jemima McDuel. Married on 7.3.1843 Ann Arabella Bucknell. 4 children.


Appointed to Public Service 1871. Noted financial administrator and reformer, attempting an effective Treasury control of expenditure. Adviser to sixteen Colonial Treasurers. Eager, it was reputed, 'made The Treasury a brilliant administrative unit of government, with the best staff to be found anywhere in the Colony' (Alexander Stuart).


Francis Kirkpatrick  
Under Secretary for Finance and Trade 1.3.1891–10.5.1905  

Appointed Public Service 10.11.1858, transferred from Audit Department to Treasury in 1864. Served under 24 Treasurers during his career. Francis Kirkpatrick was interested in cricket lawn bowls and he was a member of the old Oriental and Manly Cricket Clubs and the Manly Bowling Club. He also occupied at one time the office of President of the Treasury Sporting Club.

Death and Committal: Died at his residence, Bobbin Head Road, Turramurra 10.6.1921 aged 80 years.

Buried Presbyterian Section, Gore Hill Cemetery. Survived by wife, daughter of Henry Longfield Black, 2 sons & 3 daughters.

Charles James Saunders  
Under Secretary for Finance & Trade 11.5.1905–28.1.1907  
Born 1.1.1858 NSW, son of Charles and Margaret of Balmain. Appointed to the Public Service 1.11.1873.

Death and Committal: Died at his Residence Ironbank, Bayview 28.8.1934, aged 76 years. Buried Presbyterian Section Gore Hill Cemetery.

John William Holliman ISO  
Under Secretary for Finance and Trade 29.1.1907 – 15.1.1922  


Death and Committal: Died at Rose Bay of Cross Street Double Bay 18.4.1937. Address Cross Street Double Bay aged 76 years.

Left St Michaels Vaucluse for South Head Cemetery. Service conducted by Canon Barder. Chief mourner Miss Holliman, the Speaker of the Legislative Assembly, Heads of Government Departments and many others were present.
Arthur Pattrick Pearson
Under Secretary 16.1.1922–3.4.1923

Born 19.6.1862, at Concord near Homebush, son of James and Elizabeth James Pearson, Arthur's father, joined the Public Service on 8.3.1875 and was Accountant in the Treasury.

Retired 6.4.1892. Appointed to the Public Service 2.9.1878. 'Entered the Service at 16 years and rose to the highest position.'

Death and Committal: Died 9.6.1939 at Sydney aged 77 years. On his retirement after 44 years service Mr Pearson lived at Wiyella Barradoo Street, Bowral. Left Window and son. Cremated Eastern Suburbs Crematorium

John Spence BA, LLB, FCAA CMG
Under Secretary for Finance and Trade Director of Finance 4.4.1923–30.6.1923, 1.7.1923–21.11.1924


Bertram Sydney Barnsdale Stevens
Director of Finance Under Secretary and Director 22.11.1924 – 31.12.1924 1.1.1925–12.7.1925


Clarence Radford Chapman
Under Secretary 13.7.1925–29.7.1935

Born 26.2.1875, Grafton, son of F W Chapman, station owner and timber merchant.


Thomas Joseph Dwyer Kelly CMG FICA
Under Secretary Director of Finance and Under Secretary for Finance and Trade
Under Secretary and Comptroller of Accounts 30.7.1935 – 10.5.1938


Death and Committal: Died on 1.11.1949, of Roseville, at Mater Hospital Crows Nest. Our Lady of Dolours Church, Archer Street Chatswood to Northern Suburbs Cemetery.

Edmund Harold Swift MA, AICA
Under Secretary and Comptroller of Accounts 11.5.1938 –5.1.1942


Death and Committal: Died 12.11.1949 aged 56 at his residence Drummoyne. St Bede's Church College Street, Drummoyne and then Northern Suburbs Crematorium. 'Possessed of a rare ability, Mr Swift brought to his office (Auditor-General) the fruits of a rich experience and knowledge, and by his sympathy and understanding he endeared himself to the staff ...'.
Mervyn Andrew Kerr Weir AICA
Death and Committal: Died 3.9.1949 aged 52 years. Yaralla Repatriation General Hospital Concord. Late of 4th Battalion 1st AIF. Address 5 York Street Rockdale. Husband of Kathleen. Father of Betty Oliver and Keith. All Saints Church of England Petersham and then Rookwood Crematorium.

John George Lee DEC
Under Secretary and Comptroller of Accounts. 2.1.1946–30.6.1948

Sir John William Goodsell CMG FASA
Under Secretary and Comptroller of Accounts 1.7.1948 –29.4.1955
Joined Public Service 18.4.1922. Senior Inspector NSW Public Service Board. Assistant Under Secretary, Treasury. Member Public Accountants Registration Board, Taxation Agents Registration. Board, Library Board. President Sydney Water Board. Chairman Public Service Board.
Death and Committal: Address 22 King St Ashbury Died 3.7.1981 at hospital of Ashbury. Loved husband of Myrtle, loved father of Judith, Max, Val, Cedric,Glen & Greg. Memorial Service St James' Church, Queens Square Tuesday 14.7.1981.

Aubrey William Burleton Coady CMG BA B.Ec
Under Secretary & Comptroller of Accounts 30.4.1955 – 13.10.1959
Born 15.6.1915, Singleton NSW, son of Margaret and William Albert.
Educated Newcastle Boys High School, Sydney Teachers College, Sydney University. Teacher. AIF.

William Gordon Mathieson CMG B.Ec FAGA
First appointed to Public Service 9.2.1920. Auditor General NSW. Chairman Public Accountants Registration Board and Companies Auditors Board.
'Mr Mathieson's retirement as Auditor-General closed a long and distinguished career in the Public Service of New South Wales, which, prior to his transfer to the Treasury in March, 1946, and his later appointment as Under Secretary and Comptroller of Accounts on 14 October 1959, had been spent in the Auditor-General's Department. Mr Mathieson brought to the office of Auditor-General a great practical knowledge of the duties required of that office from his earlier long association with the department and also the experience of financial problems gained from his work at the Treasury. Mr Mathieson's services, ex officio, as Chairman of the Public Accountants Registration Board and Companies Auditors Board, were most valuable, the status and interests of the accounting profession as a whole within the field of governing legislation of the Boards being furthered and ably presided over' (A-G's Report, 1967, p.318).

Edwin James Walder BEc (Hons)
Address: 7 Adina Place Beverly Hills and lately Central Coast, NSW. Appointed to Public Service 14.2.1938. President Sydney Water Board 1965.
Albert John Oliver CMG FASA FAIM


President and Chairman Rural, State Bank of NSW 1971-1981. Chairman Sydney Futures Exchange

William Ernest Henry, B.Ec.
Under Secretary and Comptroller of Accounts 1.7.1971 - 16.1.1977

Born 4.4.1920 Woonona NSW, son of William and Harriet Amelia Larkin. Educated Wollongong High School and Sydney University.

RAAF 1941-1946

Married Christina Jessie McClelland 31.8.1946 at Merewether NSW. 2 daughters, 1 son.

Joined Public Service 15.3.1937. Auditor General, J O'Donnell would report in 1980 upon Bill's long and distinguished career of public service. Primarily in the Treasury where he served the interests of the State in the Budget Branch and, very eminently, as Under Secretary, his career included acting as Agent-General in London for a short period and culminated in his taking up duty as Auditor-General on 6 March 1978. (A-Gs Report, 1980, p.354).

Death and Committal: Died peacefully 25.7.1998 at the Blue Mountains District Hospital, Katoomba. Service of Committal at Leura Memorial Gardens and Crematorium. Rev. Ken McIntyre attending, also late of Budget Branch.

Norman Oakes, B.Ec.
Under Secretary and Comptroller of Accounts 17.1.1977 – 23.2.1986

Born 24.2.1926 Wallsend NSW, son of John and Florence Bobb. Educated Newcastle Boys High School and Syd University.

Married Phyllis Martha 15.7.1950, 2 daughters, 1 son. Recreations: swimming, tennis, reading. RAAF 1944-1946


Percy Allan, M.Ec
Secretary of the Treasury and Chairman of NSW Treasury Corporation 24.2.1986 – 27.5.1994


Michael George Lambert, BEc (Hons) MEc

Born 27.4.1949, Sydney, son of George William and Doris Mary. Educated: Drummoyne Boys High and Sydney University.


Entered Public Service 1968. Director Corporate Finance and head of Government Advisory, 1999 ABN AMRO.

John Eric Pierce, B.Comm (Hons)

Born 17.11.1960. Educated St Patrick’s College Strathfield, University of NSW and holds an honours degree.

John Pierce joined the NSW Treasury in 1993 from Pacific Power where he had been the chief economist.

He became one of the five Treasury executive directors in 1995 taking responsibility for intergovernmental financial relations, tax policy, revenue forecasting, economic analysis and economic reform.

He led the Treasury team responsible for introducing competition into the NSW electricity industry. He is a keen rock climber, bush walker, and runner
ROLL CALL OF NEW SOUTH WALES TREASURY OFFICERS 1824-1999

The high calibre of personnel in Treasury and their enthusiasm for improving the organisation’s already high standards make the Department a privilege and pleasure to manage.

Percy Allan, NSW Treasury Annual Report 1985-86, p.3

This is a list of the names of known officers who served in the Head office of the NSW Treasury 1824-1999. The list is not definitive and short term or temporary employees are not usually listed. In many cases, the dates given are approximate only.

HR = Public Service Military Honour Roll

1824-1999. The list is not definitive and short term or temporary employees are not usually listed. In many cases, the dates given are approximate only.

This is a list of the names of known officers who served in the Head office of the NSW Treasury 1824-1999. The list is not definitive and short term or temporary employees are not usually listed. In many cases, the dates given are approximate only.

Abagi, Stephen George 4.7.1986–
Abela, F 1985–
Achdiat, Tuti
Adams, David Anthony 24.12.1982–
Adams, Charles Lawrence 21.2.1923–
Adams, Anthony 11.5.1988–
Adams, Allan Charles 21.9.1976–
Acocks, William George 21.5.1901–
Achdiat, Tuti
Adams, Joan Margaret, Miss, BEc 24.3.1969–2.10.1973
Anderson, M, Miss c1942–
Anderson, Philip Matthew 11.5.1988–
Allerton, Gi(A)W 1.1.1880–23.7.1891
Allpress, K, Miss c1940–
Allshorn, Caroline Jane –17.8.1984
Anastassiadis, Angela 4.7.1986–1988
Anderson, Keith William
Anderson, M, Miss c1942–
Anderson, Marion J 12.8.1994–
Anderson, Robert Charles, BComm 24.2.1967–1.5.1992
Andia, Edward 29.5.1989–1.1.1990
Andrew, Mary Theresa Andrews, S 20.4.1949–
Andric, Steve
Ang, Pei Sun 11.1.1988–
Angelakis, John 6.9.1988–
Angeli, John 3.12.1986–
Annson, Raymond Henry 2.12.1991–
Ansel, Barry J, B.Bus. 17.12.1969–
Antoun, Joyce 3.12.1982–
Appointed Under Secretary 24.2.1963
Arthuswaran, Sanumugam 27.1.1988–
Artschwager, Garry Wayne 14.9.1984–
Artup, R J
Ashton, D, Mrs c1942–
Atkin, Stacey 19.3.1923–
Atwill, Richard Somerset Baird 22.7.1895–
Aungle, Philip Alexander 13.7.1972–
Aunt, Stephanie
Aunger, Richard Somerset Baird 22.7.1895–
Aungle, Philip Alexander 13.7.1972–
Austin, Alan John, BComm 30.1.1973–
Avent, Susan Elizabeth 24.5.1971–12.1.1973
Bach, Ronelle (Dicks) 9.6.1981–
Bagot, Hillary Carmel, PAC 12.3.1981–
Baikie, James Gunn 24.1.1824–9.12.1829
Baker, Lewis William Gladstone 7.3.1903–1.1.1925
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Baker, Robert 3.11.1899–
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Baker, Robert 3.11.1899–
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Baker, Robert 3.11.1899–
Bakewell, Kelvin 26.2.1973–
Beecroft, Gary Ian 7.3.1990–24.8.1995
Belceti, Marie Therese 27.11.1973–1.2.1974
Bell, Gregory Wayne 12.10.1983–
Bell, Leonie Denise 12.6.1982–
Bell, Rex Kenneth 31.7.1995–9.10.1995
Bennett, Andrew Charles 4.7.1986–1988
Bennett, Effie 9.5.1994–
Bennett, Phillip Charles 15.5.1985–3.11.1989
Bennett, Robert John LL.B 15.5.1985–1988
Bennis, Michael 1.7.1864–1878
Bentley, Paul Anthony 12.2.1968–2.7.1972
Berwick, Develena 24.6.1988–
Bewes, FJ 15.6.1965–1966
Bhuruth, John
Bigns, Laurie–
Bilas, Angeline Babita 15.1.1996–
Billija, Marsha
Bishop, Rebecca Mary .1986–
MA MBA BCommHons
Bisset, Kenneth Law, AASA AC.AA 4.8.1942–.1986–
Blair, John Kevin
Bland, Charles Cecil 29.10.1907–1.9.1909
Blum, Prudence Fiona, BSc 19.7.1971–1.7.1974
Blunden, Philip Jamesion 27.6.1984–
Bond, Gary W, AASA 2.7.1973–
Bone, Roydon John Irwin 3.7.1950–
Boothman, Stephanie Anne Dip.Law–12.9.1985–
Borthwick, Kevin Andrew –3.3.1988
Bostrom, Michael
Bosward, Thomas Henry, DEC 19.3.1901–
Boulos, Peter Michael
Bouquet, Gervais 15.5.1985–
Bourne, Lauris Evelyn 14.8.1923–1.5.1925
Bowditch, Peter James 15.9.1966–17.3.1970
Bowdler, Henry Jenkins Stanley 1.3.1859–
Bowers, Sharon Margaret 1.4.1986–
Bowes, Thomas .1825–1825
Bowles, Samuel Raymond Clifford, DEC 15.5.1911–
Boyece, Carlton Gabbit Livingstone 1.8.1874–31.10.1913
Boyd, Kerry
Boyle, Francis Charles 5.7.1989–10.2.1994
Boyle, Graham John 12.7.1982–
Bradford, Meryl
Bradford, PE –5.1.1948
Bradley, Charles Conroy 24.3.1908–
Bradley, JM, Miss 16.3.1945–
Bradridge, Harvey Francis, AASA, HR WWII 2.12.1940–c1984
Brady, Reginald Joseph 1.5.1908–
Brain, John Gilchrist 26.11.1973–30.5.1975
Brandreth, Allen John 28.2.1916–
Bransgrove, Lorraine Cecilia 17.9.1945–
Breckwell, Raeline 6.5.1988–
Breen, Helen Rose
Breen, Kerrie Maria (Allen) 15.5.1985–
Breen, Melita 7.2.1994–
Brell, Liane Michelle 4.7.1992–27.5.1993–
Brewer, Henry Birrell 19.8.1878–
Brewer, Joan Mary (Mrs Haemess), HR WWII, AMCVAD 23.1.1928-4.3.1945
Bridge, B, Miss –1955
Brien, Andrew B, BComm 7.8.1979–
Bright, Narelle Marjorie 23.2.1959–
Broadfoot, Peter Robert 10.3.1959–2.8.1994
Brown, Albert Austin, HR WWII 15.8.1938–
Brown, BP, Miss
Brown, Heather 24.6.1988–
Brown, James L, BComm AC 7.5.1940–
Brown, Julie Joyce (McIntosh) 19.8.1987–1988
Brown, Marlene May 26.11.1951–29.1.1957
Brown, Michael John 29.11.1971–1.2.1974
Brown, Peter Alan 15.5.1985–
Brown, Peter Robert 3.10.1975–
Brown, Rona Carole
Brown, Frederick Leslie 117.1927-HR WWII, mentioned in despatches
Brown, Kenneth William 12.10.1983–
Bruce, Robert James 22.11.1993–13.4.1995
Bryant, Anthony John 26.7.1910–
Bryson, Julie Ann 24.6.1993–
Buckman, Peter K.1966–8.10.1971
Bull, G R, HR WWII e1941– (died in service)
Bullivant, Graeme John, BSc 23.2.1973–
Bullock, Martin 29.3.1965–14.8.1967
Burgess, Anthony
Burgess, Kevin
Burke, Anthony David –13.3.1987
Burnett, Alexander 1.1.1911–
Burridge, Judith Barbara 4.7.1992–27.5.1993
Burshtein, Dimitri 15.1.1996–
Burt, Frank Henry 26.7.1889–c1929–
Burt, James L.1905–8.6.1918–
Burt, TM, Miss –1951
Bussby, Alan Paul 18.3.1915–
Busuttil, Pauline 31.3.1969–17.2.1970–
Butler, Maurice 18.9.1941–14.6.1968–
Butler, William 12.2.1902–
Butterworth, Justin Prem 21.2.1996–
Butz, Alice 1.4.1893–
Butz, Phillip Henry 18.11.1880–
Byrnes, Michael John 27.9.1993–26.5.1974
Byrne, Gregory John, CPA 20.1.1992–23.7.1993
Byrne, M, Miss –2.2.1942
Byrne, Stephen Arthur 22.9.1913–
Byron, John Michael, HR WWII 5.4.1934–
Cagnin, Vilma
Cain, Genevieve Maree 20.11.1996–
Cain, Gregory Nicholas 4.9.1996–
Cains, Hubert Lloyd 14.1.1931–
Calderon, James Francis 18.11.1959–c1965
Caldwell, Rita 6.3.1972–10.4.1992
Callaghan, Lionel Benet 6.9.1905–
<table>
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<tr>
<th>Name</th>
<th>Date of Birth</th>
<th>Date of Death</th>
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<tbody>
<tr>
<td>Evans, Robert Alexander</td>
<td>23.1.1976</td>
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<td>Evans, Marion Marie</td>
<td>6.11.1968–31.3.1970</td>
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<td>Evans, Margaret Joy</td>
<td>18.8.1969–23.7.1971</td>
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<td>Evans, HM, Miss</td>
<td>cl943–3.9.1943</td>
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<td>Evans, Alfred Essex</td>
<td>1.4.1868–7.11.1885</td>
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<td>Evans, Marion Marie</td>
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Wallace, Leslie George 6.3.1901–
Wallis, Edmund Patrick 29.7.1910–
Walmsley, Roderick Joseph 4.7.1886–
Walsh, Earlana Augustine 12.3.1948–
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Walsh, John Thomas 9.9.1974–
Walters, Christopher James 11.5.1988–
Warburton, Albert Edward 6.2.1920–2.1.1946
Ward, Virginia Perez 24.2.1988–
Ward, Leanne
Ward, Ethel Margaret 11.1.1926–11.11.1964
Ward, AE, Miss c1937–20.3.1942
Warwick, Beatrice Catherine –21.4.1980
Warren-Watson, Graeme James, BEc
Warren, ER 16.9.1879–1891
Warren-Watson, Graeme James, BEc 16.2.1970–1.10.1982
Warwick, Beatrice Catherine –21.4.1980
Watson, Raymond William 1.7.1946–
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Watkins, Mairi Anne 3.4.1976–
Weir, Debbie Judith 15.5.1985–
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Weid, JE, Acct
Wellfare, David Francis, BSc 1.8.1990–15.11.1991
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Welsh, William J 1.5.1855–
Whalley, Esther 14.12.1899–
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White, M
White, Marie Therese 31.3.1970–6.11.1970
White, Norman James 4.3.1918–
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Whiteford, Gerald 16.3.1897–
Whiteman, E –15.9.1942
Whitteringham, Bruce Kenneth 15.8.1984–23.7.1987
Whei, Mervyn Andrew Kerr, AICA.
Whish, John Matthew 18.3.1903–
Whitaker, John W. 11.12.1924–9.2.1959
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Williams, David Charles 30.1.1973–
Williams, Errol Kevin, AASA, DipBS 17.2.1916–
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Williams, Amy Isabel 22.10.1869–31.8.1869
Williams, Jamie 15.8.1984–23.7.1987
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Wiseman, Henry 10.7.1847–1855
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Wood, John Lyle 14.10.1941–2.6.1948
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Woodger, John David Geal, BComm 24.2.1959–
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Wooding, Edward Henry, AASA 23.3.1934–
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Workman, Michael Francis 15.8.1884–
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Wosie, John Barry 4.7.1986–1988
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Yaisawarng, Lek
Yap, Catherine –1.6.1979
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Young, Amy Isabel 22.10.1912–3.10.1945
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Yu, Angel Sau Fung 17.6.1985–
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