

# Treasurer's Directions

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## ~~**FOREWORD**~~

~~Over the years, financial and administrative services within the State Government have gradually expanded and have necessitated a review of legislation and accounting procedures affecting those areas. Further, due to technological change, records which were manually processed are now processed mechanically or by electronic devices.~~

~~A review committee was formed in 1982 to undertake a review of the Audit Act, 1902. The Committee unanimously reported that the Audit Act should be replaced by completely new legislation that would bring arrangements for financial administration and audit up to date. The Audit Act had been in existence for over eighty years and the emphasis in Public Finance matters in 1902 was primarily on stewardship of public moneys. Modern financial management concentrates on accountability and control.~~

~~The Public Finance and Audit Act, 1983, which came into effect in 1984, is aimed at enhancing accountability and efficient use of public moneys. By virtue of the Public Sector Management Act, 1988, the Head of an Authority is responsible for the general conduct and efficient, effective and economical management of the Authority. There is also a responsibility under the Public Finance and Audit Act to ensure that an effective system of internal control is in operation.~~

~~Section 9 of the Act provides for Treasurer's Directions to be issued from time to time. These Directions, which comprise the bulk of this manual, cover accounting and related financial principles, practices and procedures to be observed by officers of authorities in the administration of the financial affairs of the State.~~

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## ~~**PREFACE**~~

~~This manual contains, in loose leaf form, Treasurer's Directions, the Public Finance and Audit Act, 1983, Regulations made under that Act and legislation in respect of Annual Reporting for Departments and Statutory Bodies.~~

## ~~**TREASURER'S DIRECTIONS**~~

~~The Treasurer's Directions have been grouped under a number of major accounting subjects. Each of the major subjects has been subdivided into sections. The system of numbering used has been designed to permit the addition or deletion of information without affecting the overall numbering sequence of the original document.~~

~~Amendments to these Directions will be explained in Treasury Circulars from time to time. The relevant pages affected will be reprinted, attached to Treasury Circulars and forwarded to authorities, for subsequent distribution and insertion by holders of this manual. Superseded leaves should be discarded once current leaves are inserted.~~

~~To assist officers in maintaining an up-to-date manual, a list of amendments made since publication, will be published at the end of each year. Officers should ensure that all circulars issued during the year have been incorporated in their manual.~~

~~**THE PUBLIC FINANCE AND AUDIT ACT, 1983**~~  
~~**ANY REGULATIONS MADE UNDER THAT ACT AND ANNUAL REPORTING**~~  
~~**LEGISLATION**~~

~~All amendments since initial enactment have been consolidated by Treasury to assist users of the manual and any further amendments will be issued from time to time.~~

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~~**TREASURER'S DIRECTIONS**~~

~~These Directions are issued with the authority of the Treasurer of New South Wales, in accordance with section 9 of the Public Finance and Audit Act, 1983.~~

~~All accounting officers, as defined by section 4(1) of the Act and other officers of an Authority, must comply with Directions appearing in this manual. However, exemption from any one of these directions may be granted in special cases by the Treasurer and in such cases a copy of the approved arrangements shall be inserted in each of the Authority's manuals and shall be retained for audit inspection.~~

~~It should be noted that whilst these Directions apply to all accounting officers of authorities, as defined by the Act, certain directions only apply to Consolidated Fund departments. This distinction is apparent where the term "authority" is replaced with the word "department". However, such directions may be used as guidelines by statutory authorities for inclusion within their own accounting manuals.~~

~~Throughout these Directions, except in so far as the context or subject matter otherwise indicates or requires, a reference to the terms, as defined in section 4(1) of the Act, shall have the same meaning in these Directions.~~

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## RECEIPTS

### COLLECTION PROCEDURES

#### COLLECTIONS DUE TO THE STATE

~~100.01 Accounting officers shall take all reasonable steps to collect money due to the State.~~

~~100.02 Accounting officers shall not mix private moneys with public moneys under their control or cash any cheque for any person out of public moneys unless the Treasurer directs otherwise.~~

~~100.03 Accounting officers shall not keep or permit any private moneys or documents to be housed in an official safe, strongroom or bank account~~

#### HANDLING OF REMITTANCES

Replaced by TPP14-05 and TPP 15-03

~~110.01 All cheques, bank drafts and postal money orders received shall be crossed "Not Negotiable - Credit Government (or name of Authority) Account Only" immediately on receipt.~~

~~In the case of cheques and bank drafts which have been drawn on banks domiciled outside Australia and all postal money orders, the accounting officer's official stamp shall be placed on the back thereof prior to lodgement to the credit of the authority's bank account.~~

~~Postage stamps shall not be accepted unless it is impracticable for the sender to remit in any other form.~~

~~TD85/8~~

~~110.02 All unidentifiable remittances shall be paid into a Public Moneys bank account or a suspense account and thereafter, depending on the result of inquiries made from the sender, the remittances should either be refunded to the sender, paid to the persons entitled to them or paid into an appropriate Remitting or other bank account (See Direction 455.03 and 455.04).~~

~~110.03 Authorities shall ensure that, as far as practicable, officers and employees, whose main duty is the handling of cash or securities proceed on recreation leave at least once each year for a minimum period of two consecutive weeks.~~

~~110.04 Payment by cash or bank cheque is required—~~

~~(1) on settlement of the sale of real estate;~~

~~(2) on sale of property other than real estate, exceeding \$2,000;~~

~~except where in either case, a senior accounting officer is satisfied that there is every likelihood that a cheque tendered in payment will be met on presentation.~~

#### ISSUE OF RECEIPTS

Replaced by TPP14-05 and TPP15-03

~~112.01 All receipts shall be drawn upon official forms provided for the purpose and, except~~

~~where issued by a cash register, shall be type-written or written in ink, and shall be signed by the accounting officer.~~

~~Receipts drawn in error shall be cancelled and securely attached to their butts or carbon copies. A short explanation shall be endorsed on each cancelled receipt including the number of any receipt issued in lieu.~~

~~112.02 Clerks and Acting Clerks of Petty Sessions, and other accounting officers, shall not issue receipts for moneys received by them for documents which bear a butted record of their issue, unless such receipts be demanded of them.~~

~~112.03 Official receipt forms shall not be used for any purpose other than the original acknowledgement of the receipt of moneys. Duplicate receipts shall not be issued. A letter may be furnished, if necessary, giving particulars of the receipt originally issued.~~

~~112.04 Where one person's cheque is received in payment of an amount due by another person, the name of the drawer of such cheque shall be entered upon the receipt and the receipt butt or the carbon copy of the receipt.~~

~~112.05 Except where special arrangements have been agreed to, change shall not be given on a cheque except where such cheque is drawn on a banking account of the Commonwealth or State Government or is a banker's cheque, provided that the accounting officer is satisfied that the person tendering the cheque is the payee and the rightful owner of the cheque.~~

~~An acknowledgement shall be obtained for the amount of change given on the carbon copy or butt of the receipt recording the collection.~~

~~112.06 Stocks of receipt books, licenses and similar documents should be kept under lock and key by an officer who has custody thereof.~~

## CASH REGISTERS

### Repealed

~~114.01 Any proposal to acquire or replace cash registers or other machines for recording moneys received shall be referred to the Auditor-General's Office in the first instance and the requirements, if any, of the Auditor-General shall be complied with.~~

~~114.02 Unless otherwise approved by the Treasurer, a reading book shall be kept to record the daily machine totals and is to be signed by the operator.~~

~~The reading book shall be checked by an independent officer against the machine totals and the actual moneys received (or the receipted duplicate of the deposit slip) and the reading book countersigned.~~

~~114.03 All cancelled receipts shall be noted in the reading book and the reason for the cancellation and reference to the correct receipt shall be inserted. Such notation shall be signed by the operator and the independent officer.~~

~~114.04 All cancelled receipts shall be held for inspection by officers of the Auditor-General's Office or the Authority's internal auditors.~~

~~114.05 Any variations in the readings arising from the mechanical adjustment of any cash register shall be certified in writing by the firm responsible.~~



## MAILING OF RECEIPTS

~~Repealed~~

- ~~116.01 Receipts should not be mailed to payers except where~~
- ~~(1) payers request a receipt;~~
  - ~~(2) management considers it necessary for administrative reasons, that payers should be provided with an official receipt.~~
- ~~116.02 Payers should be advised upon the invoice/billing form that, for reasons of economy, receipts will not be forwarded (in the mail) except when requested.~~
- ~~116.03 Receipts shall continue to be provided for over the counter payments as there are no postal expenses involved.~~
- ~~116.04 Where manual receipting procedures are in use, the following internal control measures against misuse of original receipt forms not despatched should be observed~~
- ~~(1) destroy at frequent intervals, daily if possible, original receipt forms; or~~
  - ~~(2) paste original receipts to duplicates and retain both copies in the receipt book.~~

## POSTAL REMITTANCES

~~Replaced by TPP14-05 and TPP15-03~~

- ~~118.01 The accounting controls stipulated hereunder, which contain a number of alternative procedures, shall be complied with in order to provide effective internal control over remittances received through the post.~~
- ~~(1) If practicable, all correspondence received through the post shall be opened under supervision or in the presence of two officers assigned for the purpose.~~

~~It is mandatory that all cheques, bank drafts and postal money orders received shall be crossed "Not Negotiable - Credit Government (or name of Authority) Account Only" as required in terms of Direction 110.01.~~
  - ~~(2) (a) All postal remittances in the form of cash shall be recorded in the Remittance by Post Register.~~

~~(b) Where, in the opinion of a senior accounting officer, there is a significant risk that unrecorded mail remittances in the form of cheques or postal money orders may be fraudulently substituted for cash, all postal remittances shall be recorded in the Remittance by Post Register.~~

~~Alternatively, in addition to the recording of cash in the Remittance by Post Register, postal collections may be recorded on a machine listing when warranted by the large number of remittances received.~~

~~Before adopting this additional control, however, an assessment should be made of the benefits to be derived against the related administrative costs involved.~~

~~(c) At the conclusion of the entries for each postal delivery, the remittance by post record, either in the form of the Register or a machine listing shall be initialled by the two officers participating.~~
  - ~~(3) Except where arrangements to agree the total of the Remittance by Post Register~~

~~with the total of the relevant receipts are in operation, the number of the receipt issued shall be recorded alongside each item in the appropriate column in the Register.~~

~~Wherever possible, the notation of the receipt number shall be checked by an independent officer as part of the internal checking system.~~

~~When a machine listing is employed, an independent officer shall agree the total value of collections recorded on the listing with the value of receipts drawn and shall sign the cash register reading book or other appropriate record as evidence of this check having been performed.~~

~~(4) The need to record cash or other remittances in the Remittances by Post Register may be dispensed with~~

~~(a) In offices where the opening of mail by one officer is unavoidable, provided that this officer is also responsible for receipting at the time of mail opening; or~~

~~(b) Where two officers present at mail opening are also responsible for receipting, provided receipts are drawn at the time of mail opening.~~

~~In this circumstance, the second officer shall check that receipts are drawn for postal remittances in the form of cash and shall initial the relevant receipt duplicates.~~

~~However, where there is a significant risk of fraudulent substitution, the second officer shall check that receipts are drawn for all postal remittances and initial all receipt duplicates.~~

~~(5) Where remittances are directed to officers for other than receipting purposes, an appropriate record shall be kept to ensure that all remittances are duly accounted for.~~

~~(6) Where practicable, receipts for postal remittances shall be drawn separately from those other collections and be identifiable as such.~~

~~**118.02** Where a remittance is returned to the sender a record is to be made in the Register and initialled by a senior officer.~~

~~Copies of covering advices forwarded to senders shall be filed in a systematic manner.~~

~~**118.03** Officers collecting registered mail should be provided with books in which to record, at the time of collection, if practicable, the registered number of each item received.~~

~~As an alternative, arrangements may be made with the Post Office to enter the quantity of registered articles in this book.~~

~~**118.04** A written acknowledgement is to be obtained when passing registered mail to other officers.~~

~~**118.05** An entry shall be made in the Remittances by Post Register for each Money Order Telegram. The entry should be made at the time of the receipt of the telegram.~~

**MONEYS RECEIVED AT ONE ACCOUNTING OFFICE  
REQUIRED TO BE TRANSMITTED TO ANOTHER ACCOUNTING OFFICE**

~~Repealed~~

~~**120.01** The following procedures shall be observed by accounting officers in connection with moneys received at one accounting office which require to be transmitted to another accounting office.~~

~~(1) Ensure that cheques and postal money orders are crossed "Not Negotiable" and are made payable to the credit of a government (or name of Authority) account only.~~

~~(2) Bank cash into a Public Moneys Account and draw a cheque in favour of the appropriate accounting office.~~

~~If no Public Moneys Account is available, cash should be converted into a bank cheque and a copy or other confirmation by the bank should be obtained and held for audit inspection.~~

~~(3) Forward cheques and postal money orders, together with any accompanying documents to the appropriate accounting office.~~

~~(4) Note in the Remittances by Post Register, in clear legible print, the name of the accounting office to which the remittance was redirected.~~

**BANKING AND DISPOSAL OF COLLECTIONS**

~~**FD88/8**~~

~~**130.01** (1) All collections from all sources amounting to \$100 or over shall be banked on the day of receipt to the credit of a Departmental Remitting Account, Public Moneys Account or directly to appropriate bank accounts maintained at the Treasury or by an Authority, provided that no collections shall remain unbanked for a period in excess of one week.~~

~~(2) Where, in the opinion of the Authority Head, either or both of the following special circumstances exist, the limit of \$100 may be raised to a limit of not exceeding \$200, provided that no collections shall remain unbanked for a period in excess of one week and a cash-in-safe policy, of up to the approved limit, is maintained:~~

~~(a) Where the distance to banking facilities from the accounting office is such that the travelling cost involved would make the banking of lesser amounts uneconomical;~~

~~(b) Where the banking of collections involves closure of services to the public.~~

~~**130.02** For the purposes of the above Direction, all collections shall include all sums received up to the latest possible time which will still allow the reconciliation and banking of collections on that day.~~

~~All collections received after that time shall be included in the subsequent day's banking.~~

~~Note: Collections must still be banked on the day of receipt even though a reconciliation may be incomplete.~~

~~**130.03** The complete collections of revenue or other moneys for a day shall be recorded so as to be readily identifiable with the bank deposit or deposits in respect of that day.~~

- ~~130.04 The accounting officer shall lodge with the bank all moneys collected or received in the same nature as they were collected or received by him.~~
- ~~130.05 Where an accounting officer has no local banking account and direct deposit to a departmental or Treasury bank account has not been arranged, the following procedures shall be observed in disposing of collections in terms of Direction 130.01.~~
- ~~(1) The accounting officer should ensure that cheques and postal money orders are endorsed immediately with words to the effect: "Not Negotiable - Pay to the Order of the Treasurer", (or the appropriate accounting officer as the case may be).~~
  - ~~(2) Where the amount of cash collections exceeds \$20 at the close of any one day, notes and coins should be converted into a bank cheque or where not practical to use banking facilities, cash should be converted into postal money orders.~~
  - ~~(3) When remitting collections received in the form of cash to the head office of a department or the Treasury, the following procedures should be observed:
    - ~~(a) Where it is practical to use banking facilities, accounting officers should remit in the form of bank cheques.~~
    - ~~(b) Where it is not practical to use banking facilities, accounting officers should remit in the form of postal money orders.~~~~
  - ~~(4) Accounting officers, when purchasing postal money orders and bank cheques, should ensure that they are crossed and marked "Not Negotiable" and that the word "bearer" is deleted from bank cheques.~~
  - ~~(5) Commission and fees paid for the purchase of bank cheques and postal money orders shall be shown in the Revenue Bank Deposit Column in the cash book and also should be shown as a deduction in the voucher accompanying the remittance to the Treasury or the appropriate accounting office.~~
- ~~130.06 Where moneys are credited to Treasury funds, vouchers in support of such credits shall be lodged with the Treasury on the day of deposit, unless special arrangements have been approved.~~
- ~~A separate credit voucher shall be submitted for each of the Treasurer's Accounts involved (e.g. Consolidated Fund Recurrent Receipts, Consolidated Fund Capital Receipts, Special Deposits).~~
- ~~A separate credit voucher must also be submitted for any repayments to the Consolidated Fund in respect of current year's expenditure.~~
- ~~130.07 Where moneys are credited by local offices to a Departmental Remitting Account, vouchers and documents in support of such credits shall be forwarded to the respective department in accordance with that department's requirements.~~
- ~~130.08 Collections in Remitting Accounts shall be cleared regularly at intervals of not more than one month.~~
- ~~130.09 If no moneys are collected or received during the period for which collections are required to be forwarded, the accounting officer shall only be required to submit nil returns if directed by the Treasury or his department.~~
- ~~130.10 Special arrangements are made for the receipt by the Treasury of moneys collected by accounting officers at the close of the financial year.~~

~~Accounting officers will be advised of these arrangements by Treasury Circular see also Direction 300.09.~~

## **DISHONoured CHEQUES**

### **TREASURER'S UNPAID CHEQUE ACCOUNT**

~~**140.01** A cheque, dishonoured after lodgement direct to the credit of the Treasurer of New South Wales Public Funds Account, which is domiciled at the Westpac Banking Corporation, the National Australia Bank or the State Bank of New South Wales, will be debited by the bank to the Treasurer's Unpaid Cheque Account.~~

~~**140.02** On receipt of advice from the bank that a cheque has been dishonoured, the accounting officer, except in cases of omitted or incorrect endorsement which he himself can rectify, shall communicate immediately with the drawer of the cheque with a view to the correction of any irregularity or obtaining a fresh remittance.~~

~~Such fresh remittance should be in the form of either cash or a bank cheque.~~

~~**140.03** (1) All moneys so collected shall be lodged to the credit of the Treasurer's Unpaid Cheque Account.~~

~~The bank deposit slip should also be endorsed "To clear ... (insert name of drawer) unpaid cheque".~~

~~(2) Where a deposit so made covers more than one unpaid cheque amount, each such amount making up the total of the deposit slip is to be endorsed thereon.~~

~~Should a remittance relate to only part of an unpaid amount, full particulars should be endorsed on the deposit slip.~~

~~(3) Deposit slips should show the following account numbers~~

~~(a) Westpac Banking Corporation 00-0412~~

~~(b) State Bank of New South Wales 01500007~~

~~(c) National Australia Bank 51289-2472~~

~~**140.04** Where the above action has not been successful within a period of two months from the date of dishonour, the accounting officer shall arrange for the appropriate deposit to be made to the credit of the Treasurer's Unpaid Cheque Account to clear the debit.~~

~~Such deposit slip shall contain the same particulars as indicated in Direction 140.03(2).~~

~~The amount required for this purpose shall form a charge to the Treasury Account into which the amount of the original cheque was paid and where necessary, a debit shall be re-established in the department's books in respect of the original debtor.~~

### **CHEQUES DISHONoured AFTER LODGEment TO DEPARTMENTAL BANK ACCOUNTS**

~~**142.01** A cheque dishonoured after lodgement to the credit of a Departmental bank account under the control of an accounting officer, will be debited by the bank to the account to~~

~~which it was credited, unless otherwise arranged.~~

~~**142.02** On receipt of advice from the bank that a cheque has been dishonoured, the accounting officer, except in cases of omitted or incorrect endorsement which he himself can rectify, shall communicate immediately with the drawer of the cheque with a view to the correction of any irregularity or to obtaining a fresh remittance.~~

~~Such fresh remittance should be in the form of either cash or a bank cheque.~~

~~**142.03** All moneys so collected shall be lodged to the credit of the account to which the dishonoured cheque was debited, by means of a deposit, separate from the normal bank lodgements.~~

~~**142.04** Where in respect of cheques deposited to Departmental bank accounts, the above action has not been successful within a period of two months from the date of dishonour, the accounting officer shall arrange, if necessary, through the head office of his department, for an appropriate deposit to be made to the credit of the account so debited to clear such debit.~~

~~The amount required for this purpose shall form a charge to the Treasury Account into which the amount of the original cheque was paid and where necessary, a debit shall be re-established in the department's books in respect of the original debtor.~~

#### **ACKNOWLEDGEMENT OF RECEIPT OF SECOND OR SUBSEQUENT PAYMENT**

~~Replaced by TPP14-05 and TPP15-03~~

~~**144.01** Receipts shall be drawn to acknowledge second or subsequent remittances received to clear dishonoured cheques.~~

~~Such receipts shall contain an endorsement as follows:~~

~~"Recovery for dishonoured Cheque No. .... Original Receipt No. .... of ..... (date)."~~

~~**144.02** As a guideline for effective internal control over dishonoured cheque procedures, wherever practicable, officers who receive and control cheques returned on dishonour, and officers responsible for recovery action, should be independent of the receipting function and should not have control over the debtors ledger.~~

## EXPENDITURE

### AUTHORITY TO INCUR EXPENDITURE

~~170.01 Before an account is authorised for payment, there must be an approval to incur the expenditure and enter into the commitment, in accordance with section 12 of the Act.~~

~~Minutes, relating to Ministerial delegations to incur or sanction expenditure and the scope of their authority, shall be made available for perusal by the Auditor General or an officer delegated by him.~~

~~Any limitation imposed by the Minister in his delegation shall be strictly observed.~~

~~170.02 Officers holding delegations to incur or sanction expenditure shall be held responsible for the exercise of due economy, and shall not incur expenditure in excess of the amount appropriated by Parliament for the particular work or service, or where there is no such provision, without the authority of the Treasurer see Section 12(3) of the Act.~~

### VOUCHER PREPARATION

#### GENERAL

~~TD89/2~~

~~180.01 Claims for supplies, services rendered and work done under contract or arrangement, shall be prepared on a voucher form which meets the following standards:~~

- ~~(1) The name of the claimant with full postal address. In the case of partnerships, companies, societies, etc., the registered title.~~
- ~~(2) Actual dates of supply or periods of service and the location and nature of service or work in respect of which expenditure was incurred. Each claim should be accompanied by all necessary supporting documentation.~~
- ~~(3) An account number and name of the expenditure appropriated.~~
- ~~(4) Reference numbers of the accounts in the miscellaneous contracts, or other registers as the case may require.~~
- ~~(5) Voucher number and/or the number of the cheque drawn to pay the account. If it is decided to record the voucher number only, the following additional controls shall apply:
  - ~~(a) all vouchers should be issued with a sequential voucher number;~~
  - ~~(b) payment should be evidenced on the voucher by stamping the voucher with the word "PAID" and the relevant date; and~~
  - ~~(c) the system should be capable of producing reports on a periodical basis, which should include information of the relevant cheque numbers relating to the paid vouchers.~~~~
- ~~(6) The order number or authority reference, shall be recorded either upon the voucher or attached documentation.~~
- ~~(7) In regard to acquisitions of land, buildings, plant stores, etc., evidence of these assets having been entered in the appropriate records, (refer also Direction~~

~~460.04).~~

~~Claims for the purchase of land shall be supported by a certificate of the Crown Solicitor or other approved legal authority that the property has been duly conveyed.~~

~~(8) For payments in respect of contracts for buildings, works and services, the full amount of the contract and progress payments supported by certificates given by the engineer, architect or other responsible officer as to the value of work completed.~~

~~(9) Prior to payment of the claim, endorsements necessary to the effect of the following shall be made upon the voucher:~~

~~(a) Certified correct under section 13, of the Public Finance and Audit Act, 1983 and in accordance with Treasurer's Directions, as to:~~

~~(i) Performance of service;~~

~~— to ensure goods have been received in good order and condition; and services have been satisfactorily carried out, as provided for in the contract or arrangement;~~

~~(ii) Rates of charge;~~

~~— to ensure that rates used are in accordance with Government Supply Department contract rates or rates agreed to at the time the goods or services were ordered.~~

~~(iii) Computations and castings;~~

~~— to ensure unit prices are correctly extended and totalled.~~

~~(iv) Marked-off against Authority or Order;~~

~~— to ensure approval for expenditure has been given under Section 12 of the Act.~~

~~(v) Discounts allowed;~~

~~— to ensure full advantage is taken of discounts on offer.~~

~~(b) Double payments;~~

~~— to avoid duplicate payment.~~

~~(c) Appropriation correct and funds available;~~

~~— to ensure the correct dissection of expenditure and that the Budget appropriations are not exceeded.~~

~~(d) Authorisation of payment,~~

~~— in terms of section 13 of the Act, where an approval has not been~~



~~given to bulk authorisation on the aggregate cash sheets.~~

~~**180.02** The necessary voucher endorsements, providing evidence that claims have been checked and processed for payment, may be recorded upon claimants' invoices, either within stamped impressions or on paste-on slips, which similarly meet the required standards. Invoices accompanied by the required stamped impression or paste-on slips still serve as vouchers.~~

~~**180.03** All purchases of stores and supplies should carry a notation "In Contract" or "Not in Contract", as the case may require, either upon the voucher or attached documentation. For "In Contract" purchases the scheduled rates and item No. shown on the relevant Government Supply Office's microfiche, shall also be recorded on the voucher.~~

~~**180.04** Travelling expense claims should be accompanied by all procurable receipts for conveyance or other special services claimed on the voucher. Travelling claims shall be submitted within one month of incurring the expense.~~

~~**TD93/1**~~

~~**180.05** The requirements of Treasurer's Direction 180.01(9)(a)(i) shall not apply in circumstances when a deposit or payment in advance as a condition of fulfilling a contract, is unavoidable.~~

~~Unavoidable payments in advance include travel tickets, library subscriptions and various application fees and deposits which are normally prepaid.~~

~~The prior approval of such expenditure, by an officer delegated by the Minister, is still required and must be accompanied by a certification that payment in advance is necessary and unavoidable because of the nature or terms or conditions of the contract for the supply of goods/services.~~

~~In these cases, the following additional procedures must be followed:~~

- ~~(1) The voucher must be prominently stamped "PAID IN ADVANCE" before certification.~~
- ~~(2) The cheque should then be drawn and the voucher maintained separately. When the service is performed or goods are received, the relevant details should be noted on the voucher which can then be filed with the normal paid vouchers.~~
- ~~(3) Outstanding goods and services should be followed up at regular intervals.~~

~~The requirements of Treasurer's Direction 180.01(9)(a)(i) are deemed to be fulfilled in the case of the provision of a bank guarantee in exchange for an advance payment.~~

~~**180.06** A duplicate voucher shall not be issued except where the original has been lost or destroyed. A duplicate voucher shall have the word "Duplicate" written or stamped prominently upon the face of the voucher.~~

~~The certifying officer shall state the reasons for its issue and endorse it to the effect that payment has not been made previously.~~

~~**180.07** Particulars entered on all vouchers shall be typed or written in ink, and be free from erasures and interlineations. Where an alteration is found to be necessary, the word or figure shall be ruled through and the correction substituted.~~

~~All such alterations shall be initialled by the certifying officer. Where there are~~

~~numerous alterations a fresh voucher shall be prepared.~~

## ~~FD89/2~~

~~180.08 Where it is found necessary to pass a claim which includes sales tax either as part of the cost of goods or shown as a separate item, any cash discounts allowed by the supplier shall be calculated on the total cost of goods, i.e., including sales tax.~~

~~180.09 Endorsements under Direction 190.02, with regard to performance of service, rates of charge and computations and castings, in respect of claims for into vehicle petroleum products, are to be made by carrying out a reasonableness check (refer Direction 296.05).~~

~~It is not necessary to verify each source document to the into vehicle petroleum invoice prior to payment. Therefore, subsection 9(a)(iv) of Direction 180.01 does not apply.~~

~~180.10 In the case of air travel, the officer who has taken the travel shall return to the Authority the used portion of the ticket, generally called the Passenger Coupon. The Passenger Coupon shall be attached to a claim voucher as supporting evidence for recoupment or for payment of an invoice.~~

~~The officer certifying the voucher for performance of service, as required by Direction 180.01 (9)(a)(i), shall verify that the approved destination (shown at the time of incurring the expenditure) is the same as the destination shown on the Passenger Coupon.~~

~~Where the direct abstracting system is used for recoupment of expenditure incurred, the Passenger Coupon shall be attached to each authority's copy of the abstract.~~

### **VOUCHER PREPARATION FOR ORDERED STORES AND SERVICES WHERE CLAIM IS UNDER \$1,000**

~~181.01 For the purpose of 181.01 to 181.06 a claim is to be taken as a single invoice. Such claims for supplies, services rendered and work done under contract or arrangement, subject to progress payments (refer Direction 191.02), shall be prepared on a voucher form which meets the following standards:~~

~~(1) The name of the claimant with full postal address. In the case of partnerships, companies, societies, etc., the registered title.~~

~~(2) Actual dates of supply or periods of service and the location and nature of service or work in respect of which expenditure was incurred. Each claim should be accompanied by all necessary supporting documentation.~~

~~(3) An account number and the name of the expenditure appropriated. Inclusion of account number on all purchase order copies will greatly facilitate this process.~~

~~(4) Voucher number and/or the number of the cheque drawn to pay the account. If it is decided to record the voucher number only, the following additional controls shall apply:~~

~~(a) all vouchers should be issued with a sequential voucher number;~~

- ~~(b) payment should be evidenced on the voucher by stamping the voucher with the word "PAID" and the relevant date; and~~
- ~~(c) the system should be capable of producing reports on a periodical basis, which should include information of the relevant cheque numbers relating to the paid vouchers.~~
- ~~(5) The order number or authority reference, shall be recorded either upon the voucher or attached documentation.~~
- ~~(6) In regard to acquisitions of land, buildings, plant stores, etc., evidence of these assets having been entered in the appropriate records, (refer also Direction 460.04).~~
- ~~Claims for the purchase of land shall be supported by a certificate of the Crown Solicitor or other approved legal authority that the property has been duly conveyed.~~
- ~~(7) Prior to payment of the claim, the following endorsement shall be made upon the voucher:~~
- ~~(a) Certified correct under section 13, of the Public Finance and Audit Act, 1983 and in accordance with Treasurer's Direction, as to:~~
- ~~(i) Entered on Voucher Register or Card if applicable;~~
- ~~(ii) Proper Authority to Incur Expenditure;~~
- ~~— to ensure approval for expenditure has been given under section 12 of the Act.~~
- ~~(iii) Discounts allowed;~~
- ~~— to ensure full advantage is taken of discounts on offer.~~
- ~~(b) Appropriation correct and funds available;~~
- ~~— to ensure the correct dissection of expenditure and that the Budget appropriations are not exceeded.~~
- ~~(c) Authorisation of payment,~~
- ~~— in terms of section 13 of the Act, where an approval has not been given to bulk authorisation on the aggregate cash sheets.~~

**181.02** ~~As an alternative to 181.01 the necessary voucher endorsements, providing evidence that claims have been checked and processed for payment, may be recorded upon claimants' invoices, either within stamped impressions or on paste on slips, which similarly meet the required standards. Invoices accompanied by the required stamped impression or paste on slips may serve as vouchers.~~

#### **FD89/2**

**181.03** ~~All purchases of stores and supplies should carry a notation "In Contract" or "Not in Contract" as the case may require, either upon the voucher or attached documentation. For "In Contract" purchases the item No. shown on the relevant Government Supply Office's microfiche, shall also be recorded.~~

~~181.04 A duplicate voucher shall not be issued except where the original has been lost or destroyed. A duplicate voucher shall have the word "Duplicate" written or stamped prominently upon the face of the voucher.~~

~~The certifying officer shall state the reasons for its issue and endorse it to the effect that payment has not been made previously.~~

~~181.05 Particulars entered on the vouchers shall be typed or written in ink, and be free from erasures and interlineations. Where an alteration is found to be necessary, the word or figure shall be ruled through and the correction substituted.~~

~~All such alterations shall be initialled by the certifying officer. Where there are numerous alterations a fresh voucher shall be prepared.~~

~~181.06 Where it is found necessary to pass a claim which includes sales tax either as part of the cost of goods or shown as a separate item, any cash discounts allowed by the supplier shall be calculated on the total cost of goods, i.e., including sales tax.~~

## EXAMINATION AND CERTIFICATION OF CLAIMS

### GENERAL

~~TD89/2~~

~~190.01 Certifying officers and officers examining claims of \$1,000 and over may be held personally responsible for the correctness of all claims bearing their signatures, (see Directions 180.01 to 180.10; see also sections 61 and 62 of the Act).~~

~~190.02 The correctness of every account, in regard to the faithful performance of service, rates of charge, advantage taken of any discounts and computations and castings, shall be certified on the account.~~

~~The certifying officer shall sign the original voucher in full, initial any copies, and ensure that the account to which the voucher is to be charged is shown at the head of each voucher.~~

~~190.03 Salary vouchers, other than those controlled within the Centralised Payroll System, shall be examined as to the actual employment of the officers, the covering dates of the pay period, salary rates payable, computations, castings, additions, etc., and to ensure that superannuation, tax instalments and other authorised deductions are made.~~

~~TD89/5~~

~~190.04 Authorities using the Centralised Payroll System for the preparation of payroll documents shall comply with the checks laid down in the Departmental Manual of Procedures issued in terms of Direction 502.01.~~

~~TD89/2~~

~~190.05 The examination of wages vouchers requires the verification of the actual time worked by the employees concerned, which may necessitate comparison with timekeeper's or other basic time records.~~

~~Payments made should be in accordance with the relevant awards and all computations, additions, income tax deductions, etc., must be verified.~~

~~190.06 Examination of contract vouchers requires verification of the progress and/or final payments in terms of the contract.~~

~~Payments shall be made only in accordance with the terms of the contract and upon certification by the appropriate officer as to the value of work performed.~~

~~190.07 Voucher examining officers shall be responsible for ascertaining the reasonableness of freight charges, irrespective of amount, with particular attention being given to claims exceeding \$50. Only where a claim exceeds \$50 and is considered unreasonable, should it be substantiated.~~

### **EXAMINATION AND CERTIFICATION OF CLAIMS FOR ORDERED STORES AND SERVICES WHERE CLAIM IS UNDER \$1,000**

~~191.01 For the purpose of 191.01 to 191.06 a claim is to be taken as a single invoice. Certifying officers and officers examining claims under \$1,000 may be held personally responsible for the correctness of all claims bearing their signatures (but limited to Directions 181.01 to 181.06; see also sections 61 and 62 of the Act).~~

~~191.02 Where orders of \$1,000 and over are subject to progress payments of under \$1,000 it will still be necessary to deal with progress payments in terms of Directions 190.01 to 190.07. All copies of orders of \$1,000 and over being stamped to this effect when issued would prove helpful.~~

~~In the case of use of petro credit cards for rented vehicles the requirements of Direction 298.05 still apply.~~

~~191.03 The correctness of every account in regard to the advantage taken of any discounts shall be certified on the voucher.~~

~~The certifying officer shall sign the original voucher in full, initial any copies, and ensure that the account to which the voucher is to be charged is shown at the head of each voucher.~~

~~191.04 Voucher examining officers shall be responsible for ascertaining the reasonableness of freight charges, irrespective of amount, but with particular attention being given to claims exceeding \$50. Only where a claim exceeds \$50 and is considered unreasonable, should it be substantiated.~~

~~TD89/2~~

~~191.05 Management is to arrange for a regular random test check of between 5% to 10% of payments made (eg. weekly/monthly). This post payment function should be performed by officers within the claims processing area and should involve carrying out the checks specified under subsection 9(a) and 9(b) of Direction 180.01. Records are to be kept of all errors found on the claims for payment of each supplier/provider arising from the above test check. In the event that errors become excessive for any given supplier/provider, such claims for payment are to be subjected to 100% future verification and correction of errors until the condition is rectified.~~

~~191.06 The upper monetary amount of \$1,000 applying to claims for payment for authorities may be varied subject to the Treasurer's approval.~~

## AUTHORITY TO PAY

### ~~TD93/5 200.01~~

~~In accordance with section 13 of the Act, an officer may be appointed in writing by the Head of the Authority (or by another officer empowered by that Head to make such an appointment) to authorise payment of claims.~~

### ~~TD93/5 200.02~~

~~Form C96, which is available from the Government Printing Service, may be used for the appointment of authorising officers, in terms of Direction 200.01 above.~~

### ~~200.03~~

~~Persons appointed as authorising officers should, as far as practicable, be senior officers.~~

### ~~200.04~~

~~Delegations to officers, delegated by the Minister under section 12 of the Act, to approve the commitment of expenditures, shall be noted by authorising officers and retained by the Authority for inspection by officers of the Auditor General's Office.~~

### ~~200.05~~

~~An authorised officer of an Authority shall not pay an account unless the expenditure has been approved for payment by a person who has been delegated by the Minister under section 12 (1) of the Act.~~

### ~~200.06~~

~~Where the authorising officer is required to sign individual vouchers, he shall satisfy himself that the voucher bears evidence that all phases of checking have been carried out.~~

### ~~200.07~~

~~Payments may be authorised on the aggregate cash sheets provided that evidence of a proper check by a responsible officer of the action taken on each claim is furnished on the aggregate cash sheet.~~

~~The nature of the certificate on the cash sheet, as shown in Directions 200.08 and 200.09, will depend on whether the check of the examination procedure is made by the authorising officer, or some other responsible officer.~~

### ~~TD89/2 200.08~~

~~Where the authorising officer is satisfied personally as to the examination of each of the claims, the form of authorisation on the cash sheet shall be in the following terms:~~

~~"I have satisfied myself that each of the ..... claims listed in cash sheets Nos. .... to .... and totalling .... dollars and .... cents has been examined and certified in accordance with section 13 of the Public Finance and Audit Act, 1983 and Treasurer's Directions, and I hereby authorise payment of the claims in terms of that section.~~

~~Authorising Officer."~~

### ~~200.09~~

~~Where an officer other than the authorising officer is responsible for oversight of the examination of the claims, the following certificate shall be given by the responsible officer on the cash sheet:~~

~~"I certify that the ..... claims listed in cash sheets Nos. .... to ..... and totalling ..... dollars and ..... cents have been compared by me with the cash sheets and are in agreement therewith. I have satisfied myself that each of the claims has been certified in accordance with section 13 of the Public Finance and Audit Act, 1983 and Treasurer's Directions.~~

~~....."~~

~~and the form of authorisation shall be as follows:~~

~~"I authorise in accordance with section 13 of the Public Finance and Audit Act, 1983 and Treasurer's Directions, payment of the accounts listed in cash sheets Nos. .... to ..... totalling ..... dollars and ..... cents.~~

~~Authorising Officer."~~

## ~~PAYMENT BY CREDIT CARD~~

This Section withdrawn and replaced by TPP 17-09

## ~~PAYMENT OF EXPENSES BY CREDIT CARD~~

~~This section relates to Corporate Cards and Purchasing Cards which for the purpose of Treasurer's Directions 205.01 - 205.08 are referred to as Credit Cards~~

### ~~TC05/06 205.01~~

~~Authorities should establish a business case for the use of credit cards and specifically for the use of cash advances from credit cards if cash advances are required.~~

~~Authorities may with the approval of the Head of the Authority, enter into arrangements with an organisation for the use of credit card facilities. The Head of an Authority, as part of their performance review with their Minister, must certify that credit card use in their department has been in accordance with Premier's Memoranda and Treasurer's Directions. The certification should also be included in annual reports.~~

~~Authorities must use the Credit Card facilities offered by contracting provider/s unless there are compelling economic reasons to do otherwise.~~

~~Authorities must develop a Credit Card Policy, that defines what credit cards may and may not be used for and which incorporates at least the basic requirements set out in the following directions:~~

~~The policy should provide clarity of process for both cardholders and administrators by setting out instructions for card use, the review of transactions and reporting to senior management. Individual cardholders should be issued with a schedule of responsibilities that should be signed by the cardholder to acknowledge an understanding of conditions. A sample schedule follows this section.~~

~~An accounting officer, delegated by the Head of the Authority may arrange to issue credit cards to officers of the Authority for use in connection with travel on official business or for the purchase of stores and services in accordance with Direction 460.02.~~

~~When opening official credit card accounts, only senior officers of the Authority are to be nominated as authorised signatories for the issue of credit cards.~~

~~Individual credit limits (including transaction, monthly spending and cash limits) should be established for each cardholder having regard to the anticipated usage of the card and the likely~~

~~expenditures to be incurred. Purchases must not be split to negate credit limits.~~

~~TC05/06 205.02~~

~~The credit card shall be used for business purposes only. Cardholders should keep cards in a secure place.~~

~~TC05/06 205.03~~

~~Credit Cards may be used to meet the costs of official out-of-pocket expenses (including certain approved entertainment/hospitality costs) covered, from time to time, by the Premier's policy guidelines.~~

~~Credit Cards should be used in preference to advance accounts and should supersede the use of initial cash advances for official travel expenses.~~

~~TC05/06 205.04~~

~~Payment of expenses or purchase of approved stores and services by credit card requires the normal procedures of acquiring approval to incur expenditure. Credit card accounts require the normal examination, certification and authorisation.~~

~~Purchases should be made with preferred suppliers, where possible.~~

~~An officer other than the cardholder should authorise the payment of credit card accounts. Preferably, the cardholder's manager should perform authorisation. For senior executive officers the officer in charge of the corporate finance area or a similarly independent officer should perform the authorisation.~~

~~TC05/06 205.05~~

~~Delegated accounting officers shall ensure that:~~

~~(1)~~

~~Each application for a credit card shall include the applicant's surname and initials to be shown on the card together with a specimen signature. Each application must be signed by a nominated authorising officer;~~

~~(2)~~

~~Each credit card issued shall bear the name of the holder and either the name of the Authority in the case of a corporate credit account or the words 'expense account' where a separate account is opened for each officer;~~

~~(3)~~

~~Individual credit limits (and cash advance limits, where applicable) are imposed on each cardholder and are regularly reviewed;~~

~~(4)~~

~~A record is maintained of authorised credit card holders and their credit limits;~~

~~(5)~~

~~All charges to the official credit card account are made only on the authority of the authorised cardholder;~~

~~(6)~~

~~Each authorised card holder certifies that all charges incurred were for official purposes and that transaction dockets show details as to the nature of the service and purpose of expenditure;~~



~~(7)~~

~~The Authority receives from the credit card organisation a statement for payment and arranges payment by the due date to avoid incurring interest charges. All charges must be acquitted with properly certified transaction documents within thirty days of payment. If no supporting documentation is available then the cardholder should provide a declaration detailing the nature of the expense and must sign on the statement that "all expenditure is of a business nature";~~

~~(8)~~

~~Travelling expense claims submitted by authorised cardholders are certified as to the extent that the official credit card was used, or if not used, certified to that effect.~~

~~TC05/06 205.06~~

~~Cardholders shall be permitted to withdraw cash advances on Credit Card accounts provided the funds are solely for imminent business purposes. The total of such cash withdrawals must not exceed the estimated cost of the approved expenditure.~~

~~TC05/06 205.07~~

~~Treasury requirements are that a direct debit facility be implemented with the contractual banker for all purchasing cards for the automatic payment of monthly credit card accounts in full to eliminate any late payment fees and interest charges. Any interest charges on cash advances from such credit card accounts or any interest levied on overdue accounts must be borne by the authority.~~

~~TC05/06 205.08~~

~~The loss or theft of a credit card must be reported immediately by the cardholder to the card provider regardless of whether it is a working day or weekend. The cardholder must also advise the Authority as soon as possible.~~

## ~~CARDHOLDERS' RESPONSIBILITIES~~

~~TC05/06~~

~~Cardholders' must ensure that:~~

~~(1)~~

~~Credit Cards are maintained in a secure manner and guarded against improper use. In the event that a card is lost or stolen, cardholders must report the loss immediately to the card provider regardless of whether it is a working day or weekend. The issuing department should also be advised as soon as possible (provider and departmental contact numbers should be included here);~~

~~(2)~~

~~PIN numbers, where cash advance limits are approved, are not made available to, or known by, other persons;~~

~~(3)~~

~~cards are used only for official business purposes;~~

~~(4)~~

~~cards are only used by the person whose name appears on the card;~~

~~(5)~~

~~adequate funds are available to cover expenditure before it is incurred;~~

~~(6)~~

~~expenditure is approved by an officer with an authority to incur expenditure (Section 12 delegation). Note that officers holding delegations should not approve their own expenditure;~~

~~(7) all documents (ie. withdrawal slips, receipts, etc.) supporting transactions on the card are retained. If no supporting documentation is available then the officer should provide a declaration detailing the nature of the expense and must sign on the statement that "All Expenditure is of a business nature".~~

~~(8) validated statement and documents should be submitted promptly;~~

~~(9) credit limits are not exceeded (purchases must not be split to negate credit limits);~~

~~(10) expenses claimed at the end of statement periods are submitted promptly. These should be completed and submitted for processing within an appropriate time limit to ensure the cardholder's account can be paid by the due date but no later than thirty days after the credit card statement due date;~~

~~(11) cash advances are kept to a minimum amount necessary to cover necessary business expenses only. Cash should only be drawn when an expense is imminent. (Wherever possible, the card should be used for payment of all expenses);~~

~~(12) reimbursement of the difference between actual expenses charged to the card and the Officers entitlement is only claimed at the time of submission of their claim and is not taken as a cash advance against the card;~~

~~(13) deposits are not made to the card account (by the cardholder);~~

~~(14) cards are returned to the issuing department upon termination of employment;~~

~~(15) Credit Cards are used within the guidelines set out by the Department and the provider.~~

~~Failure to comply with any of these requirements could result in the card being withdrawn from the officer. In the event of loss/theft through negligence, or non-compliance with these requirements any liability charged by the provider against the Agency may be passed onto the officer.~~

~~Acceptance of conditions:~~

~~I acknowledge and accept the above conditions in the operation of my Credit Card~~

~~Signed.....Date.....  
Name.....  
Position.....  
Agency.....~~

## **PAYMENT OF CLAIMS**

**PAYEE** **Repealed**

~~210.01~~

~~Payment of approved claims shall be made only to the claimant. Payment to other than principals may be made as follows:~~

~~(1)~~

~~to the holder either of an order for payment of a specific amount on a general order signed by the principal, duly witnessed and bearing the specimen signature of the holder; or~~

~~(2)~~

~~to the holder of a Power of Attorney from the principal on production of the instrument duly stamped in New South Wales in accordance with the Stamp Duties Act, 1920; or~~

~~(3)~~

~~to the legal personal representative of the principal or in accordance with his order, on production of Probate of the will of the principal or Letters of Administration of his estate.~~

~~210.02~~

~~When Powers of Attorney, Letters of Administration, Deeds of Probate of Will, Deeds of Assignment, etc., are produced they must be noted in the deed registers, stamped with the official office stamp and initialled by the paying officer before being returned.~~

~~210.03~~

~~In the case of payments under authority of a power of attorney, a declaration of non-revocation should be obtained at suitable intervals if the amounts are relatively small, but in every case where it is over \$100.~~

~~210.04~~

~~The Head of an Authority may, subject to any direction of the Treasurer, in exceptional cases not herein provided for, authorise payments to other than principals.~~

~~210.05~~

~~General orders to make payment shall be in proper form and shall be retained by the accounting officer for inspection by officers of the Auditor General's Office.~~

~~Accounting officers should satisfy themselves that orders are signed either by the principal or by some person with the requisite authority.~~

~~210.06~~

~~Any alterations in an order for payment shall be initialled by the principal and the witness. The obtaining of signatures to blank orders for payment is strictly forbidden.~~

~~210.07~~

~~An accounting officer shall not hold an order for payment in his own favour.~~

~~210.08~~

~~An accounting officer shall not pay any moneys or portion of any moneys for salaries and wages to any officer or employee who has been suspended from duty either temporarily or otherwise until and unless such suspension has been lifted.~~

~~Where no loss of moneys due to the State is involved, the Head of the Authority may, at his discretion, approve of any salary or wages, due to the date of suspension, being paid to such officer or employee, notwithstanding that such suspension has not been lifted.~~

## **PAYMENTS BY CHEQUE**

Replaced by TPP14-05 and TPP15-03

~~212.01~~

~~Cheques shall be drawn "to order" and shall be crossed and marked "Not Negotiable".~~

#### ~~212.02~~

~~Amounts payable on cheques should be expressed in figures only instead of words and figures where~~

~~-~~

~~(1)~~

~~the substantial number of cheques produced permits significant productivity gains to be achieved in cheque preparation and in checking prior to cheque signing, and~~

~~(2)~~

~~cheques are produced by machine (including computers, accounting machines or typewriters).~~

~~Amounts payable shall be expressed in both words and figures on all handwritten cheques.~~

#### ~~212.03~~

~~When amounts payable on cheques are expressed in figures only, the following conditions shall be observed-~~

~~(1)~~

~~the amount payable shall be printed in two places on the face of each cheque; and~~

~~(2)~~

~~the floating dollar sign, protective asterisks or other symbols, as appropriate, shall be used before and after amounts as protection against the fraudulent insertion of additional digits.~~

#### ~~212.04~~

~~Cheques shall not be produced by typewriters using correctable carbon film ribbon of the type used in conjunction with adhesive lift-out tape erasure system.~~

~~Hand written cheques shall not be prepared nor should any cheque be signed using erasable ink type pens.~~

#### ~~212.05~~

~~Blank cheques shall be:~~

~~(1)~~

~~Kept under lock and key, and where practicable, shall be under the control of an officer not otherwise involved in the process of disbursing moneys; and~~

~~(2)~~

~~Used in sequence.~~

#### ~~212.06~~

~~It is the responsibility of the officer(s) signing cheques to establish that the amount of each cheque agrees with the amount due to the payee as shown on the vouchers, that it is drawn in favour of the payee as shown on the face of the vouchers or is in accordance with his order and that the vouchers are certified and authorised in terms of Direction 190.02.~~

~~Where practicable, the cheque signing officer should be independent of officers involved in voucher preparation, voucher certification and cheque preparation.~~

~~Details on the cheque should not be altered. If the details shown on the cheques are not in accordance with the voucher, the cheque is to be cancelled and a new cheque drawn.~~

~~Where normal accounting procedures preclude this action being taken, alteration to cheque details may be made and the full signature(s) of the cheque signing officer(s) shall appear next to any alteration.~~

~~212.07~~

~~Where practicable, authorities should ensure that signed cheques are despatched to payees independently of officers responsible for the preparation of vouchers.~~

~~212.08~~

~~Authorities may issue cheques bearing one manuscript signature, provided that the controls enumerated hereunder are observed:~~

~~(1)~~

~~the cheque signing officer shall not have custody of the blank cheque forms;~~

~~(2)~~

~~the cheque signing officer shall be denied access to the blank cheque forms;~~

~~(3)~~

~~the segregation of duties between cheque drawing and cheque signing should be clearly defined and reference is to be made to Section 11(1) of the Act in this regard.~~

~~212.09~~

~~Any proposal to dispense with manuscript signatures on cheques (e.g. when using impressed signatures) shall be submitted to the Treasury for consideration, and there shall be no departure from the controls laid down by the Treasury when granting approval to the proposal.~~

~~Where approval is given to using a facsimile signature plate, the plate shall be at all times held securely by the designated custodian and the Treasury shall be advised prior to its implementation in order to provide the appropriate advice to the bank.~~

~~212.10~~

~~Where an authority elects to issue cheques bearing one signature, either manuscript or impressed, that department must first formally advise the bank of the proposed change.~~

## **LODGEMENTS TO CREDIT OF BANK ACCOUNTS**

**Repealed**

~~214.01~~

~~In making lodgements to the credit of bank accounts the following procedures shall be followed:~~

~~(1)~~

~~Cheques covering a single credit shall be crossed "Not Negotiable" and be drawn in favour of the bank for credit of a specified account or order, i.e., "Pay ..... Bank for credit of John Smith or order".~~

~~(2)~~

~~Cheques covering a number of credits shall be drawn in favour of the bank or order, crossed "Not Negotiable", and accompanied by a schedule (and if necessary, deposit slips) showing the name and amount of each credit. The schedule shall be signed by the cheque signing and countersigning officers.~~

## **OPENING OF CHEQUES**

**Repealed**

~~216.01~~

~~Accounting officers shall not open any cheque except at the request of a payee who has established~~

~~his identity and has first endorsed the cheque.~~

~~The reason for opening a cheque should be entered in a Record of Cheques Opened and be signed by the cheque signatories who opened the cheque.~~

## **MISAPPROPRIATED CHEQUES**

~~Repealed~~

~~218.01~~

~~If a misappropriated cheque has not been presented at the bank, prompt action shall be taken to stop payment thereof. If such cheque has been negotiated, recovery should be sought in the first instance from the collecting bank or where desirable from the person or firm who negotiated the cheque.~~

~~If the person or firm denies responsibility in the matter, and a loss of public moneys seems likely, reference shall be made to the Treasury and to the Auditor General.~~

## **PROMPT PAYMENT OF ACCOUNTS TD92/3 219.01 [Deleted 14 July 2011]**

Superseded by NSWTC 11/12

## **THE BANK RECONCILIATION PROCESS**

### **ACQUITTANCES AND PAID CHEQUES**

~~Replaced by TPP14-05 and TPP15-03~~

~~220.01~~

~~The following control procedures are required for the issue of cheques and acquittance of payments:-~~

~~(1)~~

~~Claims submitted for payment should be properly examined, certified as to correctness and authorised for payment.~~

~~(2)~~

~~Cheques shall be drawn "to order" and crossed and marked "not negotiable".~~

~~TD88/6~~

~~(3)~~

~~Cheques shall be signed by at least two responsible officers of the Authority unless using procedures enumerated in Direction 212.08.~~

~~(4)~~

~~It is the responsibility of each cheque signing officer to establish that the amount of the cheque agrees with the amount due to the payee as shown on the vouchers, that it is drawn in favour of the payee as shown on the face of the vouchers, or is in accordance with his order and that the vouchers are certified and authorised.~~

~~(5)~~

~~Where a payee requests a cheque be opened, Direction 216.01 shall apply and an acquittance shall be obtained from the payee for all such payments.~~

~~(6)~~

~~Signed cheques shall be despatched to payees independently of originating officers.~~

~~(7)~~

~~Bank reconciliations shall be effected on a regular basis but not less frequently than monthly.~~

~~The State's contracting bankers are aware that departmental officers may require access to individual paid cheques from time to time to service special requirements.~~

~~220.02~~

~~Paid cheques drawn on departmental drawing accounts or other major working accounts, shall only be obtained from the bank where the principal accounting officer is satisfied that there is economic justification for their return to the department or that their retention by the bank will impede departmental accounting or administrative processes or will reduce the effectiveness of internal control mechanisms.~~

~~220.03~~

~~Wherever practicable and economically justified, computer based cheque reconciliation procedures shall be utilised to effect reconciliation between bank and cash book balances.~~

~~It should be noted that, as a by product of such systems, users can be provided with basic information to service their requirements that traditionally was met by the return of paid cheques.~~

~~Computer oriented bank reconciliation procedures also provide additional options by exception reporting for other management processes.~~

~~220.04~~

~~In those circumstances where it is necessary for an accounting officer to obtain an acquittance it shall show the amount received by the claimant, the amount of dollars to be indicated in words.~~

~~Such acquittances shall be signed with the claimant's usual signature; provided that acquittances on any salary or pay sheet may be recorded by signatures opposite the relevant amounts shown in figures on the sheet.~~

~~If more than one amount appears on the pay sheet for the same claimant, a signature must be obtained opposite each amount.~~

~~220.05~~

~~In the case of a marksman, the receipt shall be witnessed by some person other than the paying officer.~~

## **RECOUPMENT AND ADJUSTMENT**

### **TREASURY ABSTRACTS**

~~TD89/5 230.01~~

~~Accounting officers shall send abstracts of expenditure to the Treasury, indicating the amount and Treasurer's Account (eg. Consolidated Fund or Special Deposits) to be charged. These amounts will be lodged to the credit of their drawing accounts. Accounting officers are to ensure that abstracting is kept to a minimum, preferably once weekly, by the utilisation of the drawing account overdraft limit.~~

~~TD89/5 230.02~~

~~Accounting officers should refer to Directions 300.01 to 300.09 about special arrangements which apply to the furnishing of abstracts to the Treasury towards the close of the financial year.~~

~~TD89/5 230.03~~

~~Abstracts shall be authorised by an officer appointed under Direction 200.01 who will also undertake to securely hold vouchers and supporting cash sheets etc., for examination by the Auditor General.~~

## **RETENTION OF VOUCHERS AND RELATED DOCUMENTS**

~~Repealed~~

~~TD85/7 232.01~~

~~Vouchers, together with the related cash sheets and/or dissection sheets, shall be held in the Head Office of the Authority or where accounting functions have been decentralised, at a local office of the Authority, for 12 months from the end of the month of payment or for such other period as specified by the Treasurer after consultation with the Auditor General.~~

~~TD85/7 232.02~~

~~At the end of the prescribed period, vouchers may be stored at a convenient location for a minimum total period of 6 years, in accordance with Directions 404.01 and 404.02.~~

~~TD85/7 232.03~~

~~Where accounting functions have been decentralised, the following controls should be adhered to:~~

~~(1)~~

~~All vouchers should be assembled and retained in payment (cheque number or voucher number) order, at each local office and be made available for inspection by officers of the Auditor General's Office;~~

~~(2)~~

~~Vouchers should be held under lock and key, by a nominated custodian, preferably not engaged in the payment process;~~

~~(3)~~

~~Access to vouchers should be strictly controlled by the voucher custodian; and~~

~~(4)~~

~~An identification marker should be inserted for all vouchers removed from the filing system.~~

~~232.04~~

~~Where the principal accounting officer determines (under Direction 220.02) that paid cheques are to be returned from the bank, they shall be filed securely by the Authority and should not be attached to vouchers.~~

## **PAYMENTS AFFECTING TREASURY FUNDS**

~~Repealed~~

~~TD88/14 234.01~~

~~All payments, which affect Treasury funds and are in excess of \$100,000, must be advised to the Treasury's Fund Clerk, prior to or on the due date.~~



## ACCOUNTING FOR EXPENDITURE

### ACCOUNTING RECORDS

~~240.01 Authorities shall maintain full and accurate records of expenditure from all accounts or funds under their control.~~

~~240.02 Expenditure from accounts, subject to appropriation by Parliament shall be recorded in a ledger in the same classifications, and arranged in the same form and under the same items, subdivisions, divisions and votes, as have been, defined in the Appropriation Act.~~

~~240.03 The terms item, subdivision, division, and vote as they relate to the estimates of the Consolidated Fund, Recurrent Services appearing in the Budget Papers and to the Public Accounts are defined in the following illustration:~~

~~— Postal Expenses is an item shown under the subdivision "B4 General Expenses" which forms part of the division "Maintenance and Working Expenses".~~

~~— The sum of the three divisions, viz. "Salaries and Payments in the nature of Salary", "Maintenance and Working Expenses" and "Other Services" make up the vote of the department, sub department or office.~~

~~— The term item as it relates to the Consolidated Fund, Capital Works and Services section refers to the individual amounts shown under each vote within the estimates.~~

~~240.04 A ledger shall also be kept to record transactions in respect of any other fund or account, e.g., Special Deposits Account, on which the authority operates.~~

~~In addition to recording details of expenditure and receipts such ledger shall also record the balances of the several accounts.~~

~~240.05 A reconciliation of Authority ledgers to the Treasury's ledgers shall be effected each month throughout the year, such reconciliation shall include all items of expenditure (and receipts) on all Funds and Accounts, and shall be retained in the Drawing Account cash book or on file.~~

#### ~~TD87/1~~

~~240.06 Each Authority shall advise the Treasury by way of a "Certificate of Reconciliation" that the authority's ledgers have been reconciled with Treasury ledgers as at 31st December, 30th April and 30th June each financial year. Such certificates shall be signed by the Senior Accounting Officer and forwarded to the Treasury within 14 days of the end of each period.~~

~~240.07 All expenditure for works, supplies and services shall be recorded on individual creditor accounts in such form as to provide a ready and effective check against double payments, provided that the marking off of payment for supplies against copies of orders, etc., may be accepted as an alternative method of checking against double payment.~~

~~240.08 Records shall be kept in every department and statutory authority showing particulars of the periodical payments for salaries, wages, allowances and like payments to officers and employees.~~

~~Records shall also be kept showing the authorities for all new appointments, allowances and changes in the position or the rates of pay of every officer or employee.~~

~~240.09 All entries in the several books of accounts shall be supported by vouchers, or other satisfactory evidence.~~

## TREASURY TRANSFER SYSTEM

### AUTHORITY TRANSFERS

~~Repealed~~

~~242.01 To ensure economy of action and to assist in the lowering of working capital advances the Treasury Transfer System should be used, wherever possible, for the settlement of inter-authority claims.~~

~~TD89/5~~

~~242.02 Where an authority requests a service to be undertaken by another authority and that other authority is in the business of providing a service on a regular basis, the authority providing the service is authorised to charge the expenditure of the requesting authority by way of a Treasury Transfer. The billing authority is to ascertain from the requesting authority the account that is to be charged for the expenditure.~~

~~Orders, work requests, etc., will be required to indicate the appropriate account to be charged~~

~~TD89/5~~

~~242.03 The authority to be charged is to be provided with the necessary supporting documentation, ie. invoices, statements, etc. and advised that a Treasury Transfer will be made prior to the Treasury Transfer being forwarded to Treasury.~~

~~TD89/5~~

~~242.04 Where special circumstances apply, a Head of an Authority may seek an exemption from the Treasury, from participation in the Treasury Transfer System for a particular service.~~

~~TD89/5~~

~~242.05 Requests for transfers to be made in Treasury ledgers shall indicate the names of accounts to be debited and credited respectively.~~

~~TD89/5~~

~~242.06 Such requests shall bear the signature of a senior accounting officer, be addressed to the Financial Accountant, The Treasury, and be submitted in duplicate.~~

~~The duplicate copy will be returned to the originating authority with a notification endorsed thereon that the transfer has been effected.~~

~~In the case of transfers which involve multiple organisations, a further copy should be submitted for each organisation. These also will be endorsed and forwarded to the authority whose funds are being charged. Where an authority requires a transfer to adjust entries affecting only its own ledgers, a facsimile (9228 3210) may be forwarded to Treasury. No acknowledgement copy will be sent from Treasury for facsimile transfers.~~

~~TD89/5~~

~~242.07 When effecting adjustments to Treasury ledgers, where an account has been debited or credited with an amount in excess of that which should have been made, the following adjustment action should appear on the Treasury Transfer request:~~

~~(1) where an amount debited is to be reduced the adjustment is to be shown as a negative (-) debit; and~~

~~(2) where an amount credited is to be reduced the adjustment is to be shown as a negative (-) credit.~~

~~This action will avoid the inflationary effect on the receipts and payments year-to-date totals and is to be carried out on Treasury ledger accounts 0 9999. The negative sign is to appear in brackets immediately before the figure in question. (see attached sample).~~

**TD89/5**

**242.08** ~~Except in the case of year-end adjustments and the processing of bulk transfer requests from service organisations, e.g. Public Works Department Telephone and Power accounts, Treasury Transfer requests should, where possible, be restricted to one per month, with such transfers being lodged with Treasury preferably two working days prior to the month end. Where work volumes are such that transfers are necessary more often, they should be restricted to one per week.~~



## **APPROPRIATIONS AND GENERAL EXPENDITURE**

### **APPROPRIATIONS OUT OF THE CONSOLIDATED FUND (RECURRENT SERVICES)**

#### **APPROPRIATIONS**

**Repealed**

**250.01** ~~Appropriations out of the Consolidated Fund are governed by sections 21 to 27 of the Act, and by the Annual Appropriation Act to which the attention of accounting officers is directed.~~

#### **SUPPLEMENTATION OF APPROPRIATIONS (including Salary Items)**

##### **Existing Items**

**Repealed**

**252.01** ~~Should it become apparent that the appropriation for any item will not be sufficient, the Treasury should be immediately furnished with an explanation and advised of the extent to which supplementary funds may be required.~~

~~No payment in excess of the appropriation shall be made pending a determination of the Treasurer.~~

**252.02** ~~Applications submitted seeking the Treasurer's approval to the provision of additional funds should indicate the extent, if any, of savings on other items within the same vote.~~

**252.03** ~~Where the Treasurer signifies his approval to the provision of supplementary funds, departments shall note the amount approved in respect of the current financial year and the Treasury file number on the appropriation ledger account for the particular item and in the Register of Approvals see Direction 258.01.~~

**252.04** ~~Where the Treasurer's approval has been given subject to savings on other items and it subsequently appears to the department that the anticipated savings are not likely to be realised the Treasury should be notified as soon as possible.~~

~~252.05 All vouchers chargeable to a supplemented item are to be posted in the appropriation ledger against the account for that item.~~

~~252.06 Where an approval extends to the following financial year (e.g., in the case of increases in establishment), departments shall treat all payments in that year up to the time the Appropriation Act is assented to as in Direction 252.05.~~

~~This direction is given because, as the Treasurer has signified his approval to the supplementation of the item for the ensuing year, sufficient provision will be made in the Estimates to cover it.~~

~~252.07 If a department finds it necessary to seek supplementation during the period of supply, the Treasurer's approval should be sought, "pending the passing of the Appropriation Act". On the passing of such Act, the supplementation becomes absorbed within the appropriation.~~

~~Nothing in this Direction is to be construed as permitting departments to embark upon new services or expand existing ones, without first obtaining the sanction of the Treasurer.~~

#### New Items

#### Repealed

~~254.01 Applications by departments for funds for new items not provided for in the appropriations approved by Parliament shall be accompanied by an indication as to whether any savings on approved items within the same vote can be effected.~~

~~254.02 Where the approval of the Treasurer is given to the provision of funds for new items, vouchers, abstracts and appropriation ledger accounts are to be noted with the source of funds approved by the Treasurer.~~

#### RECREDIT TO VOTE

#### Repealed

~~257.01 Repayments, arising from previous year's expenditure or for disposal of assets, which were financed from Consolidated Fund recurrent allocations shall be credited to Consolidated Fund Recurrent receipts.~~

~~257.02 Repayments arising from current years expenditure shall be re-credited to the Consolidated Fund Recurrent item from which the funds were initially made available.~~

#### REGISTER OF APPROVALS

#### Repealed

~~258.01 Departments shall maintain a Register of Approvals relating to supplementations showing—~~

- ~~(1) date of approval;~~
- ~~(2) Treasury paper number;~~
- ~~(3) departmental paper number;~~
- ~~(4) vote;~~

- ~~(5) item (or description of new item where necessary);~~
- ~~(6) amount in respect of current year;~~
- ~~(7) whether approval extends to the following year;~~
- ~~(8) remarks (brief particulars of services for which supplementation was obtained).~~

## CONSOLIDATED FUND ESTIMATES OF RECEIPTS AND PAYMENTS

- ~~Repealed~~
- ~~260.01 Departments are required each year, to submit to the Treasury, by a date determined by the Treasurer, estimates of receipts and payments of the Consolidated Fund (Recurrent and/or Capital Works) for the ensuing financial year, in respect of the revenues and services administered by them.~~
- ~~260.02 Departmental administrations should at all times maintain adequate records and information to support their budget estimates of receipts and payments.~~

## APPROPRIATIONS OUT OF THE CONSOLIDATED FUND ACCOUNT (CAPITAL WORKS AND SERVICES)

### APPROPRIATIONS

- ~~Repealed~~
- ~~270.01 The attention of accounting officers is drawn to section 21 to 27 of the Act regarding capital works appropriations out of the Consolidated Fund.~~
- ~~270.02 When funds for any work or service, appropriated by the Consolidated Fund Appropriation Act, are likely to become exhausted or when it is desired to proceed with a new work for which no appropriation is available, the circumstances shall be submitted to the Treasurer and his approval sought to the provision of funds.~~
- ~~No expenditure in excess of appropriation shall be incurred unless the Treasurer signifies his approval to the provision of funds.~~

## REPAYMENTS TO THE CREDIT OF CAPITAL WORKS AND SERVICES VOTES

- ~~Repealed~~
- ~~274.01 Repayments arising from previous years expenditures or for the disposal of assets are to be credited to Consolidated Fund Capital Receipts.~~
- ~~274.02 Repayments arising from current years expenditures are to be credited to the appropriate Consolidated Fund Capital Payments vote.~~

## GENERAL EXPENDITURE

### SALES TAX – QUOTATION OF EXEMPTION DECLARATION

- ~~TD93/3~~
- ~~Repealed~~
- ~~280.01 Government departments and exempt government authorities should quote a Sales Tax~~

~~Exemption Declaration to the supplier of the goods when purchasing goods for use and not for resale. A quote of a sales tax exemption declaration must be made at or before the time of the dealing to which it applies.~~

~~There is not set format for the quotation. However, the Quotation of Sales Tax Exemption Declaration should include the following:~~

- ~~(1) A declaration to the Commissioner of Taxation that the goods ordered are for use and not for resale by the purchasing government department/exempt authority;~~
- ~~(2) Full name and address of the purchasing government department/exempt authority; and~~
- ~~(3) The name and signature of the person authorised to sign for the purchase.~~

~~The exemption declaration may be:~~

- ~~(a) placed on official orders for the supply of goods; or~~
- ~~(b) on a separate document stating the goods ordered.~~

### ~~TD93/3~~

~~280.02 Motor vehicles purchased by government authorities are exempt from sales tax so long as the vehicles are not sold or traded in until:~~

- ~~(1) they have been used for the first two years from the date of purchase; or~~
- ~~(2) they have travelled the first 40,000 kilometres.~~

### ~~TD93/3~~

~~280.03 Exemption declarations are sanctioned under the new Sales Tax legislation and a person who provides an exemption declaration can be liable to pay sales tax, and incur penalty, on the goods purchased free of sales tax if the person is not entitled to, or in any way falsely quotes an exemption declaration.~~

## **BANK CHARGES FOR KEEPING GOVERNMENT ACCOUNTS AND CASHING OF PERSONAL SALARY CHEQUES**

**Repealed**

~~282.01 The Treasury has made special arrangements with certain banks which have contracted to keep Government Accounts, namely Westpac Banking Corporation, National Australia Bank and the State Bank of New South Wales.~~

~~These arrangements cover charges for both account keeping and other banking services.~~

~~282.02 Unless otherwise agreed accounting officers of Departments should not make any payments to the contracting banks nor accept any debits to government accounts for bank charges.~~

### ~~TD89/2~~

~~282.03 In respect of employees cashing their salary cheques, no charge should be made by banks for such service, provided that the payee maintains a personal account at the encashing bank.~~

~~It should be noted that a fee may be charged when the payee is not a customer of the encashing bank.~~

~~282.04 Departments should refer to the Treasury any cases where a contracting bank charges a fee for official banking services or where employees are unable to cash salary cheques without charge where their accounts are maintained at the encashing bank.~~

### UNCOLLECTED SALARIES, WAGES AND OVERTIME

~~284.01 Salaries, wages and overtime payable in cash and not collected by the payee or his representative shall be held no longer than three clear working days (including the due date) and shall on the next working day be lodged to the appropriate bank account, e.g., pay due on Thursday and not collected shall be banked no later than the following Tuesday.~~

~~284.02 If because of shift work, or other special circumstances, an Authority is unable to comply with Direction 284.01, the matter shall be referred to the Treasury.~~

### POSTAGE STAMPS AND RAILWAY PARCEL STAMPS FOR OFFICIAL PURPOSES

~~286.01 Authorities and their respective branches and local offices should purchase postage stamps and railway parcel stamps direct from local post offices or railway stations, respectively, at sufficiently frequent intervals in order to keep stocks of stamps on hand at the lowest practical levels.~~

~~286.02 Authorities shall exercise effective internal controls with respect to the purchase and usage of the abovementioned stamps by ensuring that~~

~~(1) stamps purchased by cheque or an advance from petty cash are actually received and details entered in the standard postage stamp account book or other appropriate standing record;~~

~~(2) an adequate record of stamp usage is completed; and~~

~~(3) a senior officer, in each office concerned, periodically~~

~~(a) confirms that the usage of stamps is consistent with the expected volume of mail despatched and parcels consigned; and~~

~~(b) verifies the balance of stamps on hand and certifies the postage stamp account book, or other appropriate record, accordingly.~~

### RECEIPTS RETURNED AND REFUNDS

~~288.01 Vouchers for refunds or the return of receipts from Consolidated Fund or other funds shall be clearly marked with the head of receipt to be debited.~~

~~All such vouchers shall be noted by the accounting officer against the original entry of the receipt in the appropriate record or in the cash book.~~

~~The original date of receipt and the appropriate record or cash book folio shall be noted on such vouchers.~~

## PETTY CASH

~~FD89/2~~

Replaced by TPP14-05 and TPP15-03

- ~~290.01 Individual payments from petty cash advances shall be confined to minor expenditure other than salaries and wages, and shall not exceed \$100.~~
- ~~290.02 Petty cash claims shall be supported by documentary evidence and authorised for payment by an officer delegated under section 13 of the Act.~~
- ~~Authorising officers should note that where petty cash is used to purchase rail tickets, a receipt may be obtained from the ticket office.~~
- ~~290.03 Petty cash advances shall be maintained on the imprest system, in the standard petty cash book obtainable from the Government Printer. The original sheets of such book, together with the petty cash docket, shall be used to recoup the petty cash advance.~~
- ~~290.04 Officers holding delegation to incur or sanction expenditure from petty cash shall not approve payment of claims which are payable to themselves. The only exemption which may apply is in respect of one person offices. However, such petty cash claims should still be subjected to periodic review by an officers immediate supervisor.~~

## ISSUE OF TRAVEL WARRANTS

Repealed

- ~~292.01 Travel warrants are to be used for travel on official business only. All journeys shall be approved by an officer delegated under Section 12 of the Public Finance and Audit Act, 1983.~~
- ~~292.02 The purpose for each journey and reference to approval shall be noted on the warrant. The booking office details should be completed at the time of booking the ticket/s.~~
- ~~292.03 Blank warrants shall be placed under the control of a responsible officer, who shall keep them in safe custody when not in use. Such warrants shall be issued by duly authorised officers only.~~

## RECOVERABLE EXPENDITURE

Repealed

- ~~294.01 Except where the accounting system makes provision for the regular raising of debits in relation to specific classes of recoverable expenditure, all vouchers for expenditure which are wholly or partly recoverable from any source shall be endorsed to that effect prior to certification and a debit shall be raised in respect thereof.~~



## USE OF PETRO - CREDIT CARDS

### PAYMENT OF CLAIMS FOR INTO-VEHICLE PETROLEUM SUPPLIES

Repealed

#### ~~TD89/2~~

~~296.01 All Government motor vehicles should be allocated separate petro credit cards, issued by each of the contracting oil companies.~~

~~The cards should be used for the purchase of contracted petroleum supplies, directly into vehicles.~~

~~Separate procedures apply to rented vehicles (refer to Directions 298.01 to 298.05).~~

~~296.02 Each petro credit card shall include the following information:~~

- ~~(1) Customer number (for Oil Company purposes);~~
- ~~(2) Name of Authority;~~
- ~~(3) Name of Paying Centre;~~
- ~~(4) Vehicle Registration Number and Card Identifier Number (if applicable); and~~
- ~~(5) Expiry Date (where necessary).~~

~~296.03 The driver should hand the petro credit card to the service outlet, for the preparation of a sales docket.~~

~~Following a check of all particulars imprinted on the sales docket, the driver should complete the docket with the number of litres purchased, the appropriate account/cost centre number, his/her name and signature.~~

~~A copy of the completed sales docket should be kept in the credit card wallet provided.~~

#### ~~TD87/2~~

~~The driver should also complete the appropriate details on the motor vehicle running sheet, which is required to be kept in accordance with the instructions set out in the Premier's Passenger Motor Vehicle Conditions.~~

~~When complete, the original of the motor vehicle running sheet, together with copies of the relevant sales dockets, shall be returned to the Paying Centre of the Authority.~~

~~296.04 With respect to voucher preparation, the provisions of Direction 180.09 should be noted.~~

#### ~~TD89/2~~

~~296.05 Payment of claims shall be made on invoices received by paying centres, following a reasonableness check being carried out. This check should include verification and certification of:~~

- ~~(1) name of the relevant Paying Centre;~~
- ~~(2) vehicle registration number and card identifier number (if applicable);~~
- ~~(3) dollar value of each transaction to a predetermined maximum dollar amount representing a full tank of petrol or diesel;~~

~~(4) rates charged for each transaction in accordance with the State Contract Control Board's contracted rates, (including price and freight rate differentials, where applicable); and~~

~~(5) computations and castings.~~

~~Reasonableness checks will not be necessary for those claims covered by Directions 181.01 to 181.06 and 191.01 to 191.06.~~

~~296.06 Where the check of the claims appears to be reasonable, the invoice should be paid in full.~~

~~Should there be doubt in the mind of the officer preparing the voucher, as to the lack of information or for other reasons, that particular item/s on the invoice should be withheld for further investigation.~~

~~296.07 Payment should be made for all satisfactory transactions and Paying Centres must ensure that wherever possible, all items outstanding on the invoice are paid within the contract time.~~

~~296.08 A test check should be performed of between 5% and 10% of copies of sales docket and entries on motor vehicle running sheets to entries on invoices prior to or within 30 days after payment. A record of invoices is to be marked "test check completed".~~

~~296.09 The motor vehicle running sheet is available for audit purposes and where necessary, may be used to verify purchase details where copies of sales dockets are not available.~~

~~296.10 Where a check has not proved to be satisfactory and follow-up action reveals an incorrect transaction, such matters shall be resolved with the oil company and wherever possible, within the contract time.~~

~~296.11 Application of the test check is dependent upon:~~

~~(1) past experiences relating to the accuracy and correctness of payment details included on invoices; and~~

~~(2) the willingness of Oil Companies to adjust incorrect charges brought to their attention by the Paying Centre.~~

## USE OF PETRO-CREDIT CARDS FOR RENTED VEHICLES

~~TD86/4~~

Repealed

~~298.01 The use of petro credit cards for rented vehicles shall be strictly supervised and the cards shall be held in a secure place.~~

~~Each card shall include the words "rent 1", "rent 2", "rent 3", etc. (depending on the number of credit cards issued to each Authority).~~

~~298.02 Where an Authority uses a petro credit card to purchase petroleum supplies for rented vehicles, it shall ensure that there are sufficient controls to verify the identification of the driver, the registration number of the rented vehicle and the date of issue and return of the card.~~

~~298.03 Following a check of details shown on the sales docket, (see Direction 296.03) the driver shall insert the following information on the docket:~~

- ~~(1) the rented vehicle registration number;~~
- ~~(2) the relevant account/cost centre code;~~
- ~~(3) the actual number of litres purchased; and~~
- ~~(4) his/her name and signature.~~

## ~~FD87/2~~

~~298.04 The driver should also complete the appropriate details on the motor vehicle running sheet required to be kept in accordance with the instructions set out in the Premier's Passenger Motor Vehicle Conditions.~~

~~At the end of the trip, the original of the motor vehicle running sheet, together with copies of sales docketts and the petro credit card shall be returned to the Authority.~~

~~298.05 The reasonableness check and test check of oil company invoices, shall include a 100 percent check of rented vehicle transactions to all sales docketts and motor vehicles running sheet entries.~~

~~Note: As the oil company invoice will show, in the position for vehicle registration number, the words "rent 1", "rent 2" etc., depending on the cards used, a separate check should be made verifying the registration number shown on the sales docket to the registration number shown on the invoice from the car rental company.~~

## TREASURER'S PUBLIC ACCOUNTS

### ACCOUNTING ARRANGEMENTS AT THE CLOSE OF THE FINANCIAL YEAR

#### GENERAL

~~300.01 In connection with the finalisation of accounts for the financial year the following matters are brought to the attention of accounting officers within Authorities~~

~~It is emphasised that the instructions outlined, to the extent that they are applicable to each Authority, should be strictly observed.~~

~~300.02 The purpose of these instructions is to avoid any discrepancies between Treasury records and Authority records and thereby ensure that the Public Accounts presented to Parliament are accurate in all respects.~~

~~300.03 Throughout the year and particularly in the final days of the financial year Authorities should verify from Treasury advices that amounts sought in Abstracts of Expenditure have been lodged to the Authority's Drawing Account and that all Treasury Transfer Requests have been effected.~~

~~It is of prime importance that this verification procedure be strictly observed by Authorities at the close of the financial year when the level of accounting activity increases and when any breakdown of procedures creates discrepancies between Treasury and Authority records.~~

### VOUCHERS RENDERED TO THE TREASURY FOR PAYMENT,

**ABSTRACTS OF EXPENDITURE RENDERED FOR RECOUPMENT  
AND TREASURY TRANSFERS REQUESTED TO BE EFFECTED  
BEFORE THE CLOSE OF THE FINANCIAL YEAR.**

- ~~305.01 All Vouchers, Abstracts of Expenditure and Treasury Transfers which an Authority desires the Treasury to pay, recoup or effect before the close of the financial year, are to be lodged at the Treasury, wherever possible, on or before the fourth last working day. This does not preclude Authorities from making urgent payments in the last three days of the year. Refer 310.01 (5) and (6).~~
- ~~305.02 The posting of the various Treasury ledger accounts will be completed on the third last working day.~~
- ~~305.03 Authorities are requested to confirm on the second last working day, that their ledger balances agree with the Treasury balances.~~
- ~~305.04 Any adjustments which may be necessary in Treasury books as a result of this check must be brought to the notice of the Treasury's Financial Accountant in writing on the same day and an acknowledgement obtained from the Treasury.~~

**ADJUSTMENT OF AUTHORITY DRAWING ACCOUNTS  
AT THE CLOSE OF THE FINANCIAL YEAR.**

- ~~310.01 To ensure that all payments made from Advance and Drawing Accounts are brought to account not later than 30 June each year against the correct appropriation or account, the following procedures should apply. It must be clearly understood that no departure should be made from the procedures described hereunder.~~
- ~~(1) Officers holding advances from a Drawing Account should be instructed to cease payment therefrom not later than seven working days prior to 30 June. (Refer (6) for the procedures to be adopted where an urgent payment is to be made.)~~
  - ~~(2) On the date arranged they should forward to their Head Office a reconciliation statement supported by a bank statement showing the balance at credit of their Advance Account. All paid vouchers enumerated in the reconciliation should be forwarded to their Head Office.~~
  - ~~(3) On receipt of the paid vouchers at Head Office, the Accountant or other appropriate officer should immediately forward to the Treasury Abstracts of Expenditure for the total amount of the vouchers.~~
  - ~~(4) After the amounts represented by the Abstracts of Expenditure have been lodged to the credit of the Drawing Account, the advances should be recouped.~~
  - ~~(5) No payment should be made from a Drawing Account which cannot be recouped from Treasury accounts or funds prior to three clear working days before the close of the financial year unless, in exceptional circumstances, specific arrangements have been made with the Treasury's Financial Accountant, Telephone (02) 9228-4398~~
  - ~~(6) In the event of the need to pay an urgent claim from an Advance Account after the date specified in (1), a paid voucher is to be submitted after the expense has been incurred.~~

~~Details of the paid voucher can be transmitted by FAX, telex or telegraph to the~~

~~Head Office up to three clear working days prior to the end of the financial year.~~

~~In cases where the paid voucher cannot be submitted until after the fourth last working day of the financial year or the beginning of the next financial year, the advance account can be left unrecouped at the end of the financial year for that corresponding amount.~~

- ~~(7) With regard to advances not placed to the credit of bank accounts, e.g., petty cash advances, a certificate of the balance held in cash should be substituted for the bank statement referred to in (2) above.~~

**310.02** ~~It is emphasized that all payments by an Authority should be recouped from Treasury funds by the close of the financial year to ensure that the Treasury ledgers agree with the Authority ledgers. This is especially important for those Authorities whose accounts are incorporated in the Treasurer's Public Accounts.~~

**310.03** ~~It is the responsibility of Authorities not only to lodge at the Treasury all necessary Abstracts of Expenditure and Transfer Requests affecting the accounts, but also to arrange for a responsible officer to remain on duty on the fourth last working day until written advices have been received that all of these documents have reached the Treasury.~~

**310.04** ~~Written acknowledgements will be provided to officers delivering Abstracts of Expenditure and Transfer Requests to the Treasury on the last days of the financial year. For this purpose, it is essential that these documents delivered in this period be in duplicate so that acknowledgements of receipt may be endorsed on copies at the time of delivery.~~

**310.05** ~~It is desirable that all necessary steps be taken to safeguard against the possibility of error at such a crucial time in the year and Authorities are requested to ensure that all Abstracts of Expenditure and Transfer Requests forwarded to or lodged at the Treasury before the fifth last working day have been received and processed by the Treasury.~~

~~In this regard, Authorities should ensure that they receive written advices that all recoupments to their Drawing Accounts have been made and that all Transfer Requests have been effected (i.e. the standard advices of recoupment and Treasury transfer advices have been received) for transactions prior to the fifth last working day.~~

## TRANSMISSION OF COLLECTIONS TO TREASURY

**315.01** ~~In respect of collections from Local Courts :~~

- ~~(1) All outstanding receipt vouchers for May collections are to be forwarded to the Attorney General's Department so as to be received by the end of the first week in June.~~
- ~~(2) Receipt vouchers covering the weekly collections for the first three weeks of June are to be forwarded to the Attorney General's Department so as to be received by each Wednesday of the following week.~~
- ~~(3) Receipt vouchers for the last week in June should be lodged according to normal practice.~~

**TD89/4**

**315.02** ~~In respect of collections from accounting officers who bank daily :~~

- ~~(1) Receipt vouchers covering collections deposited directly to the Treasurer's banking accounts during the last four working days of the financial year shall be submitted to the Treasury before 4.45 p.m. on each day of deposit.~~
- ~~(2) Vouchers may take the form of a facsimile advice to the Treasury's Funds Manager, FAX No. (02) 9228 3210.~~

~~**315.03** In respect of collections from all other accounting officers outside the Sydney metropolitan area or who remit to the Treasury or Head Office weekly or monthly:~~

- ~~(1) Collections for the first three weeks of June are to be remitted as soon as practicable on each Monday of the following week.~~
- ~~(2) Collections for the fourth week of June are to be remitted by the end of that week.~~

~~**315.04** In respect of collections from Authorities who remit daily to one of the Treasurer's Direct Banking Suspense Accounts in the Special Deposits Account and subsequently transfer these amounts to various other Treasury accounts:~~

- ~~(1) Collections for the first two weeks of June are to be cleared by the Monday of the following week.~~
- ~~(2) Collections for the first three days of the third week are to be cleared by the end of the following day.~~
- ~~(3) Collections for all days up to the third last working day of June are to be cleared by the end of the following day.~~
- ~~(4) Collections for the third last working day are to be cleared by 2.30 p.m. on the following day.~~
- ~~(5) Collections for the second last working day are to be cleared by 12.00 noon on the last day.~~
- ~~(6) Collections for the last working day are to be cleared by 5.00 p.m. on that day.~~

## **PAYMENT OF SALARIES FOR THE MONTHS OF JUNE AND JULY**

**Repealed**

~~**320.01** In accordance with section 23(2) of the Act it is the practice for the cost of salaries or wages or payments in the nature of salaries or wages for the full financial year to be charged against the Consolidated Fund appropriation for that financial year.~~

~~**TD89/4**~~

~~**320.02** It is therefore necessary (except when the final pay day in a financial year occurs on 30 June) to charge the appropriate account with that part of salaries, wages, etc., applicable to the pay period current at 30 June but not paid.~~

~~This should be completed by the third last working day.~~

~~**TD89/4**~~

~~**320.03** The following procedure shall be adopted to give effect to the requirements referred to in Directions 320.01 and 320.02:~~

- ~~(1) A Treasury Transfer for the amount of salaries, wages, etc., for the broken period~~

~~terminating 30 June shall be forwarded to the Treasury. The transfer will debit the appropriate account and credit Special Deposits Account No. 1140. "Balance of Salaries Adjustment Suspense account".~~

**TD89/4**

~~(2) For the first pay day in July two sets of Abstracts of Expenditure shall be lodged at the Treasury as follows:~~

~~(a) An Abstract of Expenditure drawn on Special Deposits Account No.1140 - "Balance of Salaries Adjustment Suspense Account", clearing in full from that account the amount credited thereto in June.~~

~~(b) An Abstract of Expenditure drawn against the appropriate salaries, wages, etc., items for the current year in respect of the balance of the pay period terminating on the first pay day in July.~~

~~Provided that, where the amount required for the first pay day in July is less than that credited to Special Deposits Account No.1140 "Balance of Salaries Adjustment Suspense Account", the remainder of the amounts so credited shall be withdrawn by Abstract of Expenditure on the pay day next following.~~

~~**320.04** It is to be borne in mind that only those salaries to be charged to the Consolidated Fund are to be treated in the above manner. Salaries charged to Special Deposits Accounts are not to be accrued in this manner.~~

~~**320.05** Accrued salaries, wages, etc., in respect of the broken period up to 30 June shall not be entered on the personal record of earnings for that financial year.~~

#### **CERTIFICATE OF RECONCILIATION**

~~**325.01** The attention of all Authorities, which operate accounts within the Treasury ledger system, is directed to Treasurer's Direction 240.06 which provides for the preparation of a "Certificate of Reconciliation" as at the 30th June.~~

~~**325.02** The certificate, confirming that Authority ledgers have been reconciled with Treasury ledgers, should be prepared in sufficient time to reach the Treasury on or before the 14th July.~~

#### **TRANSFERS OF UNCLAIMED MONEYS TO THE CONSOLIDATED FUND RECURRENT RECEIPTS - IN ACCORDANCE WITH SECTION 14 OF THE PUBLIC FINANCE AND AUDIT ACT, 1983.**

~~**330.01** Details should be furnished to the Treasury prior to three clear working days before the close of each financial year, of all amounts of unclaimed moneys which may be transferred in terms of section 14 of the Act to the Consolidated Fund from any Special Deposits Account under the control of Authorities.~~

#### **TREASURER'S ADVANCE ACCOUNT AND EXPENDITURE IN ACCORDANCE WITH SECTION 22 OF THE ACT**

**335.01**

- ~~(1) In connection with authorities granted by the Treasurer during the financial year in supplementation of existing Budget items or in respect of services not included in the Budget, Authorities shall record expenditure of such funds against accounts in their ledgers so that those amounts might be readily identified.~~

~~Any Abstract of Expenditure or Transfer Request forwarded to the Treasury in respect of such expenditure should indicate clearly that it is to be charged to Treasurer's Advance or in accordance with Section 22 of the Act.~~

- ~~(2) In cases where funds have been provided to supplement an existing Budget item the expenditure should be recorded against that Budget item.~~

~~The Treasury will, when examining the annual expenditure return referred to in Treasurer's Direction 345, decide upon the appropriate account to be charged in respect of any overspending on a supplemented item, and will advise the Authority accordingly.~~



**TREASURER'S PUBLIC ACCOUNTS - ANNUAL EXPENDITURE  
RETURN CONSOLIDATED FUND CAPITAL PAYMENTS**

~~340.01 Departments are required to furnish to the Treasury within one week after the close of the financial year a return showing net capital payments in the same form and under the same programs as they appear in the Budget Estimates for the year.~~

~~Any increase in the appropriation of any program by inter-item transfer made in accordance with the Treasurer's approval under the provisions of the Appropriation Act, should be shown.~~

~~Details should be provided of amounts detailed against programs not fully expended and the amount credited to programs to increase the amount of appropriation.~~

~~The return should be in a similar format to the example in Direction 345. In addition, particulars of vestments and divestments of capital, if any, in the past financial year are to be provided.~~

**TREASURER'S PUBLIC ACCOUNTS - ANNUAL EXPENDITURE  
RETURN CONSOLIDATED FUND RECURRENT PAYMENTS**

~~345.01 Under the accounting arrangements operating at the Treasury only control accounts are maintained for individual Authorities and thus details required for compilation of the Treasurer's Public Accounts for the financial year are not available.~~

~~345.02 In order that the details may be available for inclusion in the following years Budget Estimates, as provided for in the Public Finance and Audit Act, Consolidated Fund departments are required to furnish to the Treasury within one week after the close of the financial year, a return showing net recurrent payments in the same form and under the same programs as they appear in the Budget Estimates for the year.~~

~~To facilitate the compilation of the return, the Treasury will provide each organisational unit (department) with a printout of the specific budget allocations for each line item within each program of the organisation.~~

~~Additional information, as outlined hereunder is to be included on the printout and returned to the Treasury.~~

~~345.03 The following procedures should be observed in compiling the return (Refer to example following these Directions).~~

~~(1) Program Area/Program:~~

~~Each of the program areas/programs of an organisational unit will be shown in the same order as that given in the Budget Estimates for the year.~~

~~As can be seen in the example, departments are required to provide detailed line item information for each program as well as summary totals for the various divisions of expenditure ie. Salary and Other Employee Payments, Maintenance and Working Expenses, Plant and Equipment, Grants and Subsidies, and Other Services.~~

~~(2) Approved Supplementation:~~

~~Where the net expenditure charged to an individual item and/or sub-item~~

~~exceeds the budget estimate, Departments must indicate the amounts approved for supplementation of such items and the relevant Treasury paper numbers.~~

~~(3) Inter-Item Transfers:~~

~~Where an item within a program has been supplemented and it is found possible to increase the appropriation for this item by inter-item transfer, in accordance with the provisions of the Appropriation Act, the department should give particulars of the amounts to be debited against program appropriation items not fully expended and the amount to be credited to program appropriation items which have been supplemented in order to fully absorb the amount appropriated to the organisational unit.~~

~~Any expenditure which cannot be covered by inter-item transfer shall be shown in the column "Payments to be Appropriated" and departments will be notified later by the Treasurer of the allocation of such amounts.~~

~~(4) Payments under Parliamentary Authority, Payments to be Appropriated and Actual Net Expenditure:~~

~~These amounts should be furnished for each item and/or sub-item of expenditure and the aggregate of such items reconciled with Treasury books.~~



04.06.87 PUBLIC ACCOUNTS RETURN FOR 1986-87  
 14:47:35 CONSOLIDATED FUND RECURRENT EXPENDITURE REPORT  
 (Line Item Expenditure by Program)

Organisational Unit: 030 DEPARTMENT OF ABCDEF

(1) PROGRAM/LINE ITEM CODE & DESCRIPTION	(2) BUDGET ESTIMATES 1986-87	(3) \$000	(4) APPROVED SUPPLEMENTATION		(5) TREASURY FILE SUPPLEMENTATION		(6) INTER-ITEM TRANSFERS		(7) OVEREXP.(CR)	(8) PAYMENTS UNDER PARLIAMENTARY AUTHORITY	(9) PAYMENTS TO BE APPROPRIATED	(10) ACTUAL EXPENDITURE 1986-87
			AMOUNT	NUMBER	SAVINGS (DR)	OVEREXP.(CR)	\$ - C	\$ - C				
B302 Motor Vehicles	7											
B402 Books & Periodicals	3											
B403 Fees for Services	143											
B404 Gas & Electricity	21											
B406 Other Insurance	2											
B407 Postal & Telephone	17											
B408 Printing	13											
B409 Minor Stores	124											
Line Item Sub-Total	601											
Program Total												5,662

~~The returns should be accompanied by a certificate of the principal accounting officer, or other delegated officer, as to their correctness.~~

**ADVANCES REPAYABLE TO THE STATE**

~~**350.01** Authorities are required to furnish to the Treasury within one week after the close of the financial year a return showing advances made by Treasury to them in the categories set out hereunder.~~

~~**350.02** The return is to distinguish the following categories of advances:~~

~~(1) by the Treasury to bodies outside the Treasury accounting system (vide table 11 of the Public Accounts).~~

~~(2) by the Treasury to Authorities within the Treasury accounting system. The following details should be provided:~~

~~Date of advance~~

~~Amount Advance~~

~~Purpose of Advance~~

~~Amount outstanding as at 1<sup>st</sup> July 19XX (ie beginning of the financial year)~~

~~Amount outstanding as at 30<sup>th</sup> June 19XY (ie end of the financial year)~~

~~Account to which Advance was Credited~~

~~If an Authority has no outstanding advances, a "NIL" return should be supplied.~~

## TRANSFERS IN RELATION TO END-OF-YEAR COMMITMENTS

~~Repealed~~

~~355.01 The Public Finance and Audit Act provides a mechanism enabling funds appropriated from the Consolidated Fund to be transferred to a suspense account within the Special Deposits Account to meet commitments for goods and services entered into but not brought to account prior to 30th June.~~

~~TD90/1~~

~~355.02 The Treasurer has determined that Department Heads may authorise such transfers, subject to the observance of the following guidelines:~~

~~(1) Transfers are to be made only from allocations from the Consolidated Fund.~~

~~(2) Transfers are to be made only in respect of amounts appropriated for "Maintenance and Working Expenses" within the recurrent services allocation and amounts appropriated for the purchase of "Plant and Equipment" within the capital works and services allocation.~~

~~(3) Amounts transferred are to relate only to orders for goods or contracted services (to 30th June) involving expenditure under each order or contract of a value advised from time to time by the Treasurer.~~

~~(4) Orders or contracts must be entered into prior to 1st June, and there must be a reasonable expectation of delivery of the goods or the rendering of the services prior to 30th June.~~

~~(5) Funds must be available under existing allocations.~~

~~(6) Transfers are to be effected under the Treasury Transfer system by the fourth last working day of the financial year. Refer 305.01. It is expected that only one transfer request covering all commitments satisfying the above criteria would be made by a Department.~~

~~(7) Transfer Requests are to be accompanied by a schedule providing the following information in respect of each commitment for which funds are being transferred.~~

Program No.	Line Item	Order/ ContractRef.	Date Placed	Details of Goods or Services
-------------	-----------	------------------------	-------------	---------------------------------

\* This column should be totalled and agreed with the total amount to be transferred.

~~(8) Transfers are to be made to Special Deposits Account No. 1820 "Provision for Commitments Outstanding at 30th June".~~

~~(9) As claims in respect of commitments are passed for payment, funds up to the level nominated in the schedule of commitments should be drawn from Special Deposits Account No. 1820 to recoup the departmental Drawing Account.~~

~~Abstracts of Expenditure drawing funds from this account are to be accompanied by advice detailing order/contract references in respect of the goods or services to which the request relates and the amount paid in respect of each order/contract. Where claims exceed the amount originally nominated, the balance is to form a charge against the following year's allocations.~~

~~355.03 Schedules of Commitments referred to in (7) above will form the basis for the preparation of a Statement to be included in the Treasurer's Public Accounts.~~

~~TD90/1~~

~~355.04 As required by the Public Finance and Audit Act any balance standing to the credit of Special Deposits Account No. 1820 at 30th September will automatically be repaid to the Consolidated Fund.~~

## FINANCIAL STATEMENTS

### STATUTORY BODIES

~~360.01 The financial reporting requirements for statutory bodies is prescribed in Division 3 of Part III of the Public Finance and Audit Act. Detailed disclosure requirements under this Division are prescribed in the Public Finance and Audit (Statutory Bodies) Regulation.~~

### DEPARTMENTS

~~362.01 The financial reporting requirements for departments is prescribed in Division 4A of Part III of the Public Finance and Audit Act. Detailed disclosure requirements under this Division are prescribed in the Public Finance and Audit (Departments) Regulation.~~

~~362.02 Pursuant to clause 3(3) of the Public Finance and Audit (Departments) Regulation, the statement of receipts and payments shall be prepared in a manner and form as set out in tables A and B.~~

~~362.03 Pursuant to clause 4(2) of the Public Finance and Audit (Departments) Regulation, the statement of special deposits account balances shall be prepared in a manner and form as set out in Table C.~~

~~TD88/5~~

~~362.04 Where a Department Head considers that it is appropriate for the Department to disclose receipts and payments dissections for programs in greater detail than that~~

~~required in Table B, such detail should be disclosed as a note to the financial statements in a standard format as set out in Table D.~~

~~TD88/5~~

~~362.05 Tables A, B, C and D have been labelled as such for the purposes of identification only. These labels should not be used in published financial statements.~~

DEPARTMENT of ..... (see Treasurer's Direction 362.02) TABLE A  
 SUMMARISED RECEIPTS AND PAYMENTS STATEMENT OF THE CONSOLIDATED FUND AND  
 THE SPECIAL DEPOSITS ACCOUNT BY ITEM for the year ended .....

DETAILS	NOTE	19xx/xx		
		ACTUAL	ESTIMATE	ACTUAL
RECEIPTS:(a)		\$000	\$000	\$000
Receipt item 1				
Receipt item 2				
etc.				
<b>Total Receipts</b>				
PAYMENTS:(a)				
Salaries and other employee payments				
Maintenance and working expenses				
Plant and equipment				
Item 1				
etc.				
Grants and subsidies				
Item 1				
etc.				
Other services				
Item 1				
etc.				
Capital Works and Services				
Item 1				
etc.				
<b>Total Payments</b>				
<b>Excess of Payments over Receipts</b>				

(a) Inter-fund transfers have been offset in the preparation of this table.

SUMMARISED RECEIPTS AND PAYMENTS STATEMENT OF THE CONSOLIDATED FUND AND THE SPECIAL DEPOSITS ACCOUNT BY PROGRAM for the year ended .....

DETAILS	NOTE	RECEIPTS			NOTE	PAYMENTS		
		19xx/xx	19xx/xx			19xx/xx	19xx/xx	
		ACTUAL	ESTIMATE	ACTUAL		ACTUAL	ESTIMATE	ACTUAL
	\$000	\$000	\$000	\$000	\$000	\$000		
<b>PROGRAM 1 DESCRIPTION</b>								
Consolidated Fund								
Special Deposits Account								
Gross Total - Program 1								
Less Inter-Fund transfers								
Net Total - Program 1								
<b>PROGRAM 2 DESCRIPTION</b>								
Consolidated Fund								
Special Deposits Account								
Gross Total - Program 2								
Less Inter-Fund transfers								
Net Total - Program 2								
<b>LAST PROGRAM DESCRIPTION</b>								
Consolidated Fund								
Special Deposits Account								
Gross Total - Last Program								
Less Inter-Fund transfers								
Net Total - Last Program								
<b>NON-PROGRAM</b>								
Consolidated Fund								
Special Deposits Account								
Gross Total - Non-Program								
Less Inter-Fund transfers								
Net Total - Non-Program								
<b>TOTAL</b>								
Consolidated Fund								
Special Deposits Account								
GRAND TOTAL - GROSS								
Less Inter-Fund transfers (a)								
GRAND TOTAL - NET								

(a) Amounts transferred from Consolidated Fund to Special Deposits are to be included in the Consolidated Fund payments section in this table. This has been done to make the Consolidated Fund figures comparable to figures published in the Budget Papers. The Special Deposits transfer receipt amount is not to be displayed to ensure that total net program receipts are disclosed.

NOTE - A separate statement is to be presented either at the foot of this statement or by way of note indicating the authority under which payments in excess of consolidated fund appropriations were made.

- Special Appropriation Consolidated Fund amounts are to be included within item amounts with the separate amounts shown by way of footnote

STATEMENT OF SPECIAL DEPOSIT ACCOUNT BALANCES as at .....

PREVIOUS YEAR			ACCOUNT	NOTE	CURRENT YEAR		
CASH	SECURITIES	TOTAL			CASH	SECURITIES	TOTAL
\$000	\$000	\$000		\$000	\$000	\$000	
			1234 Name of Special Deposit Account:				
			- Sub-account 1				
			- Sub-account 2				
			TOTAL - Special Deposits Account 1234				
			1235 Name of Special Deposit Account:				
			- Sub-account 1				
			- Sub-account 2				
			TOTAL - Special Deposits Account 1235				
			GRAND TOTAL - Special Deposits Accounts				

NOTE - For multi-user Special Deposits Accounts, only that portion of the total account balance for which the Department is responsible is to be disclosed. The full balance for this type of account will be disclosed by the Treasury.

- The basis for valuation of securities is cost.

- All sub-account balances of each Special Deposits Account are to be listed.



**GUIDELINE - SAMPLE FORMAT  
DISCLOSURE OF RECEIPT AND PAYMENT DISSECTIONS  
IN THE NOTES TO THE FINANCIAL STATEMENTS**

**TABLE D**

**NOTE x - Dissection of Programs**

**A. The table below details the program receipts of Consolidated Fund and Special Deposits Account. The figures shown are net of inter-fund transfers.**

Previous Year Receipts \$000	Program Description	Dissection 1 \$000	Dissection 2 \$000	Dissection 3 \$000	Other \$000	Total Receipts \$000
	Program 1 Description					
	Program 2 Description					
	Program 3 Description					
	Program 4 Description					
	Non Program					
	TOTAL					

**B. The table below details the payments of programs financed from Consolidated Fund and Special Deposits Account. The figures shown are net of inter-fund transfers.**

Previous Year Payments \$000	Program Description	Salaries & Other Employee Payments \$000	Maintenance & Working Expenses \$000	Capital Works \$000	Other \$000	Total Payments \$000
	Program 1 Description					
	Program 2 Description					
	Program 3 Description					
	Program 4 Description					
	Non Program					
	TOTAL					

Note: Disclose major items in the 'other' category by way of footnote.

## GENERAL ACCOUNTING AND BANKING

### ACCOUNTING RECORDS

Repealed

#### CASH BOOK

- ~~400.01 A cash book shall be kept in every accounting office and all receipts and payments and amounts deposited in the bank shall be recorded therein.~~
- ~~400.02 At the close of each month or at least once in each month the cash book shall be balanced and a reconciliation of the balance with the bank deposits, Treasury ledger accounts or bank statements shall be prepared.~~
- ~~400.03 A memorandum of each reconciliation shall be made in the cash book and signed by the officer who prepared the reconciliation. Wherever possible the reconciliation shall be prepared by or checked by an officer other than the officer responsible for keeping the cash book.~~
- ~~400.04 Except where there is an adequate internal checking system, accounting officers (including emergency and relieving account officers) when moving from one office to another, entering upon leave, resigning or retiring from their offices, shall balance the cash books and account for all moneys received by them up to the date of their transfer.~~

### REQUISITIONING, CUSTODY AND MAINTENANCE OF ACCOUNTABLE BOOKS AND FORMS

Repealed

TD84/5

- ~~402.01 Treasury Form C17, which is available from the Government Printing Office, should be used by Authorities for the requisitioning of specially printed accountable books and forms or in stock accountable books and forms.~~

TD84/5

- ~~402.02 The Head of an Authority or nominated requisitioning officer shall in approving of special printing requisitions, ensure that:~~

- ~~(1) The document being printed is not available as an in stock accountable book or form with the Government Printer;~~
- ~~(2) the details in Part A of the requisition form are checked for correctness, numbering sequence, conformity with Treasurer's Directions; and~~
- ~~(3) the quantity ordered is not in excess of the Authority's requirements. A re-order point, based on optimum needs, should be established, for all stocks on hand.~~

~~Note: Requisitions no longer require the approval of the Auditor General prior to printing, provided the delivery advice which accompanies each despatch is maintained in requisition order for perusal by his officers.~~

TD84/5

- ~~402.03 Accountable books or forms received on Form C17 should be recorded immediately in the Accountable Forms Register. Form C17 is itself an accountable form.~~
- ~~402.04 Subject to any special directions issued by the Treasurer on the advice of the Auditor General, registers to record the use of type numbered loose leaf cards are not required~~

~~except where independent financial controls are not maintained.~~

~~402.05 In the preparation and processing of claims, vouchers, other documents and in all accounting and related entries, pencils shall not be used.~~

~~Brown ink shall not be used as this colour is reserved for use by officers of the Auditor-General's Office.~~

~~402.06 Erasures (including use of correction fluids or chemicals) are not permitted in any books of account.~~

~~Where corrections are necessary the word or figure to be removed shall be ruled through and the correction initialled by the officer making it.~~

~~402.07 The following safeguards against falsification of amounts shall have application to the preparation of cheques and other accounting documents where amounts, either monetary or non-monetary, are expressed in figures only and there is an associated risk of irregular alteration:~~

~~(1) Spaces shall not be left between figures in amounts and whilst the writing or printing of numbers without spaces is acceptable, the use of commas as the thousands marker is to be preferred.~~

~~(2) Appropriate blocking symbols shall be used before and after amounts.~~

~~(3) Where a higher degree of security is necessary, a blocking symbol, such as an asterisk, should be substituted for the dot as the decimal marker and all digits should be blocked.~~

### **MINIMUM PERIODS FOR RETENTION**

**Repealed**

~~404.01 Minimum periods for the retention of accounting records after the date of examination of the latest entry by audit shall be as listed on the next page.~~

~~404.02 Accounting records may be retained either in their original form or in microform. Where the latter format is adopted, the following conditions shall apply:~~

~~(1) All microfilming should be prepared in accordance with the relevant sections of the Evidence (Reproductions) Act, 1967; and~~

~~(2) Proper controls should be instituted to ensure the safe keeping of such records for the prescribed period.~~

### **LIST OF ACCOUNTING RECORDS TO BE RETAINED**

<del>Nature of Record</del>	<del>No. of Years</del>	<del>Nature of Record</del>	<del>No. of Years</del>
<del>1. Receipts Records</del>		<del>4. Banking Records</del>	
<del>Postal Remittance Books</del>	<del>6</del>	<del>Bank Deposit Book</del>	<del>1</del>
<del>Receipt Butts</del>	<del>6</del>	<del>Paid Cheques</del>	<del>6</del>

<del>Cash Register Rolls and</del>		<del>Cash Sheet Copies</del>	<del>6</del>
<del>    Analysis Printouts</del>	<del>2</del>	<del>Cancelled Cheques</del>	<del>2</del>
<del>Cash Register Reading Books</del>	<del>2</del>	<del>Record of Cheques Opened Book</del>	<del>2</del>
<del>Public Moneys Acquittances</del>	<del>6</del>	<del>Daily List of Paid Cheques</del>	<del>1</del>
<del>Receipt Cash Books</del>	<del>6</del>	<del>Unpresented Cheque Lists</del>	<del>1</del>
<del>Irregular Remittance Books</del>	<del>2</del>	<del>Bank Statements</del>	<del>1</del>
<del>Daily and Weekly Revenue</del>	<del>1</del>	<del>Stoppage of Cheque</del>	
<del>Dissections</del>			
<del>Treasury Receipts</del>	<del>1</del>	<del>    Payment Notices – Copies</del>	<del>2</del>
<del>Cashiers Handover Books</del>	<del>2</del>		
<del>Dishonoured Cheques</del>	<del>2</del>		
		<b><u>5. Stores and Services Records</u></b>	
		<del>Goods Inward Books</del>	<del>6</del>
		<del>Stock Cards</del>	<del>2</del>
<b><u>2. Expenditure Records</u></b>		<del>Plant Cards (after disposal)</del>	<del>2</del>
<del>Cost Cards (after job completion)</del>	<del>2</del>	<del>Stock Issue Requisitions</del>	<del>2</del>
<del>Costing Records, Dissection Sheets,</del>	<del>2</del>		
<del>etc</del>		<del>Copies of Plant Transfer Notes</del>	<del>2</del>
<del>Vouchers</del>	<del>6</del>	<del>Stocktaking Sheets</del>	<del>2</del>
<del>Copies of Vouchers</del>	<del>1</del>	<del>Railway Consignment Books</del>	<del>2</del>
<del>Voucher Registers</del>	<del>2</del>	<del>Travel Warrant Books</del>	<del>2</del>
<del>Voucher Registration Cards</del>	<del>6</del>	<del>Stores and Printing Requisitions</del>	<del>2</del>
<del>Summary Cash Books</del>	<del>2</del>	<del>Requisition Copies</del>	<del>2</del>
<del>Copies of Abstracts and</del>		<del>Requisition Registers</del>	<del>2</del>
<del>    Expenditure Dissections</del>	<del>1</del>	<del>Order Books</del>	<del>6</del>
<del>Delivery Advices –</del>		<del>Delivery Dockets</del>	<del>2</del>
<del>    Abstracts to Auditor General</del>	<del>1</del>		
<del>Postage Books</del>	<del>2</del>		
<del>Petty Cash Books</del>	<del>2</del>	<b><u>6. Salary Records</u></b>	
<del>Government Printer Invoices</del>	<del>2</del>	<del>Time Sheets, Bundy Cards and Rolls,</del>	<del>2</del>
		<del>etc</del>	
		<del>Attendance Books</del>	<del>2</del>
<b><u>3. Ledger Records</u></b>		<del>Overtime and Miscellaneous</del>	
<del>Journals*</del>	<del>6</del>	<del>Salary Claim Forms</del>	<del>1</del>

<del>Appropriation Ledgers</del>	<del>2</del>	<del>Staff Movement and Salary</del>	
<del>Debtor Ledger Cards</del>	<del>6</del>	<del>Adjustment Advice Sheets</del>	<del>2</del>
<del>Copies of Sundry Debtor Accounts</del>	<del>6</del>	<del>Earnings Record Cards</del>	<del>6</del>
<del>Private Ledgers</del>	<del>20</del>	<del>Copies of Salary Sheets</del>	<del>2</del>
<del>Audit Sheets – Ledger Posting</del>		<del>Unpaid Salary Sheets</del>	<del>1</del>
<del>(after balancing)</del>	<del>1</del>	<del>Copies of Tax Certificates</del>	<del>1</del>

~~\*Where used as books of prime record for the raising of charges, etc. However, if the journals are used only for routine adjustments between items, etc., a period of two years may apply.~~

## PAYMENT OF COMMONWEALTH GRANTS AND ADVANCES TO NEW SOUTH WALES

~~TD86/7~~

Repealed

~~**405.01** All payments made by the Commonwealth pursuant to Section 96 of the Commonwealth Constitution and/or shown in Commonwealth Budget Paper No. 7 "Payments to the States, the Northern Territory and Local Government Authorities" or State Budget Paper No. 4 "Financial Arrangements between the Commonwealth and New South Wales", shall be forwarded to the Treasury for credit to an appropriate Special Deposits Account~~

~~TD86/7~~

~~**405.02** Where moneys are received by authorities direct from the Commonwealth subject to Direction 405.03, the Authority is to contact the relevant Commonwealth department and advise that all future payments should be directed to the Treasury.~~

~~TD86/7~~

~~**405.03** In the case of Commonwealth payments to authorities in respect of recoupment of certain administrative costs, e.g. salary and on-costs of officers on loan, these payments may be received by the Authority and treated in accordance with the relevant sections of these Directions.~~

~~TD86/7~~

~~**405.04** Departments wishing to draw Commonwealth moneys from a Special Deposits Account (see 405.01) should utilise the Treasury Transfer System, wherever possible.~~

## BANKING

### OPENING AND CLOSING ACCOUNTS

~~**410.01** The Treasurer will open appropriate banking accounts to meet departmental requirements in accordance with the following~~

- ~~(1) **Departmental Remitting Account** For the lodgement of all moneys collected by accounting officers, which are to be drawn upon periodically only for the purpose of transferring such moneys to the relevant Treasury Accounts, i.e. in the form of a suspense account.~~

~~(2) **Public Moneys Account** For the lodgement and withdrawal of trust and other moneys not payable to the Treasury as in (1) above, i.e. moneys held in trust.~~

~~(3) **Departmental Drawing Account** For the purpose of meeting authorised departmental expenditure. Lodgements to Drawing Accounts servicing departmental Head Offices shall be made only by the Treasurer and will be drawn from the Treasurer's Public Funds Account or other accounts of the Treasurer.~~

~~Subject to the prior approval of the Chief Accountant, The Treasury, being obtained, departmental Drawing Accounts may be opened to service local accounting offices. In such cases lodgements shall be made either by the Head Office of the department from its own Drawing Account, or by the Treasurer.~~

~~(4) **Advance Account** For the purpose of meeting expenditure on account of the public service. Lodgements to such account shall be made either by the department from the departmental Drawing Account, or by the Treasurer. If an Advance Account is to be opened in the name of an officer, the title of the account shall also include the name of the officer's department.~~

~~(5) Any such other accounts as the Treasurer may deem necessary.~~

~~**410.02** Official departmental bank accounts shall be operated upon only by authorised officers.~~

~~Wherever such accounts are no longer required for the purpose for which they were opened, the Treasury shall be advised immediately, with a view to action being taken to close such accounts.~~

~~No account shall be closed while cheques drawn against the account remain unpresented, except where a transfer between branches of the same bank is involved.~~

~~**410.03** Where it is proposed to transfer an account between branches of the same bank, arrangements will be made by the Treasurer, if requested, for the balance in the existing account to be transferred to the new account and for any unpresented cheques to be charged against that account.~~

~~**410.04** Any official banking account opened by the Treasurer may be for such purposes and subject to such conditions as he deems necessary, and any such account may be closed by the Treasurer.~~

~~**410.05** Where it is desired to close an Advance Account on which all outstanding cheques have been presented, a cheque for the amount of the balance shall be drawn on the Advance Account for lodgement by the Treasurer to the credit of the departmental Drawing Account.~~

## **DRAWING ACCOUNTS**

~~**412.01** The accountant or other appropriate officer of a department shall ensure that the overdraft limit of the Drawing Account authorised by the Treasurer is not exceeded.~~

~~**412.02** When handing over the control of departmental Drawing Accounts, accounting officers shall prepare and leave on record in their cash books, statements signed by them showing the reconciliation and adjustment of such accounts at the time.~~

~~Such statements shall be verified by their successors in office and duly signed by them.~~

- ~~412.03 The accountant or other appropriate officer shall not later than 30 days or as near thereto as possible after 30 June each year certify in the Drawing Account cash book that~~
- ~~(1) on 30 June the net balance of the departmental Drawing Account after making due allowance for unpresented cheques is represented by contra balances in the departmental Advance Accounts; and~~
  - ~~(2) in relation to 30 June, the department has received from all officers operating on Advance Accounts, which were placed in funds from the departmental Drawing Account, all vouchers paid from such Advance Accounts, together with a bank statement of the balance remaining at credit of each Advance Account and a reconciliation statement listing the outstanding cheques.~~
- ~~412.04 Receipts for advances from departmental Drawing Accounts shall not be submitted in support of a recoupment of the Drawing Account from Treasury funds.~~

### **ADVANCE ACCOUNTS**

- ~~414.01 Under no circumstances shall an accounting officer overdraw an Advance Account. For the purpose of determining the balance of the account at any time, allowance shall be made for all unpresented cheques except where special arrangements have been agreed to.~~
- ~~414.02 Advances shall only be used for the purposes for which they are provided.  
Officers shall not lodge money to the credit of their own Advance Account.~~
- ~~414.03 Officers provided with Advance Accounts shall maintain their accounts in funds by applying for a recoupment of sums disbursed no later than thirty days from the date of payment of claims. Each application for reimbursement shall be accompanied by vouchers for the sums disbursed.~~
- ~~414.04 A reconciliation statement in the form of the following example shall be prepared in respect of every Advance Account at the close of each month.~~

<del><b>Amount of advance</b></del>	<del><b>10,000.00</b></del>
<del><b>Less: Recoupment sought but not credited (as per list)</b></del>	<del><b>4,000.00</b></del>
	<del><b>6,000.00</b></del>
<del><b>Less: Payment for which recoup has not been sought</b></del>	<del><b>1,000.00</b></del>
<del><b>Cash Book balance</b></del>	<del><b>5,000.00</b></del>
<del><b>Add: Unpresented cheques (as per list)</b></del>	<del><b>600.00</b></del>
<del><b>Balance as per bank statement</b></del>	<del><b>\$5,600.00</b></del>

~~A copy of the above statement, signed by the officer who prepared it and accompanied by a bank statement, shall be forwarded to the accountant or other appropriate officer.~~

- ~~414.05 The officer shall check the amount of the advance, recoupments sought but not credited and compare the bank balance with the bank statement, after confirming that the opening balance on the current bank statement agrees with the closing balance of the statement~~

~~submitted in support of the previous reconciliation.~~

~~**414.06** In the case of officers' Advance Accounts, a statement shall be obtained by the accountant from the officer at the close of each quarter, showing the amount of the advance supported by a bank statement and an explanation of the difference, if any, between the advance and the bank balance.~~

~~**414.07** (1) Authorities shall regularly review all Advance Accounts to determine whether all accounts are necessary and whether authorised limits are reasonable.~~

~~Individual officers, in whose names Advance Accounts are established, have a responsibility to ensure that balances are maintained at minimum practical levels and in the event that payments are unlikely to be made from an Advance Account for a forward period of say three months, such advances should be repaid to the departmental Drawing Account concerned.~~

~~This action will facilitate Treasury management of funds, and increase interest earnings on cash balances.~~

~~The Advance Account can be retained at a 'Nil' balance and restored to funds as required from the departmental Drawing Account.~~

~~(2) All temporary advances should be adjusted and repaid as soon as the purposes for which they were created have been completed.~~

~~**FD88/10**~~

~~(3) The Corporate Card facilities offered by contracting bankers should be used in preference to using Advance Accounts and in accordance with Directions 205.01-205.08.~~

~~**414.08** Receipts for sub-advances made from an Advance Account shall not be submitted in the course of adjustment of the Advance Account or in support of a claim for a recoupment to it.~~

~~**414.09** Accounting officers when handing over an Advance Account or any portion thereof, shall prepare and leave on record in their cash book, statements signed by them, showing the reconciliation and adjustment of such advances at the time and such statements shall be verified by their successors in office and duly signed by them.~~

~~**414.10** Expenditure from Advance Accounts, shall be recouped in full by 30 June each year - see Directions 350.02.~~

## **CORRESPONDENCE CONCERNING BANKING ARRANGEMENTS**

~~**416.01** Correspondence between departments, the Treasury and the banks, concerning banking arrangements should, where practical, be conducted on stock forms available from the Government Printing Office. The forms are divided into groups relating to -~~

~~(1) opening of a new banking account;~~

~~(2) alteration to the designation of an account;~~

~~(3) alteration to signatories of an account;~~

~~(4) stoppage on cheques and authority to issue replacement cheques.~~



~~416.02 Completed forms in groups (1) and (2) shall be forwarded to the Treasury. In these cases, one copy will be returned to the department as its record, the balance being used by the Treasury in advising the bank concerned and for Treasury record purposes.~~

~~An additional form, addressed to the Auditor General, is used in connection with the opening of departmental bank accounts, and the forms in this case should be accompanied by a letter addressed to the Treasury, setting out the purposes for which the new account is required.~~

~~416.03 Advice of alteration to signatories of an account, upon which cheques are drawn by departments, shall be forwarded directly to the branch of the bank where the account is domiciled.~~

~~Existing cheque signatories are authorised to correspond with the bank branch where the account upon which they operate is domiciled in order to amend the list of signatories to that account subject to the following conditions:~~

~~(1) In the case of all Drawing accounts and for accounts where two signatures, either lithograph or manuscript, are required upon each cheque, correspondence to the bank to amend the list of signatories must be authorised by two existing cheque signatories.~~

~~For accounts where only one signature is required upon each cheque, one signatory may correspond with the bank to amend the list of signatories.~~

~~(2) As a matter of internal control, the most senior cheque signatories available in the office from where the account is operated, shall sign the correspondence to the bank.~~

~~In the case of Drawing Accounts, one of the signatories of banking correspondence must be of the status of at least Assistant Accountant or where no such grading exists, be a cheque signatory nominated by the Department Head.~~

~~(3) In small offices where only one officer holds authority to operate an account and he/she leaves before a replacement arrives, the following arrangements shall apply:-~~

~~(a) (i) Wherever possible the cheque signatory, before leaving the centre, shall instruct the bank in writing of the name of the replacement officer who is authorised to operate the account.~~

~~(ii) The replacement officer, before operating the account, shall produce to the branch of the bank, a letter of introduction and submit his/her specimen signature.~~

~~(b) (i) Where the present cheque signatory is unable to advise the bank of the name of the replacement officer, for example through sickness, the Area or District Senior Officer, the Officer-in-Charge of Relief, or the Accountant (as each department may decide) shall contact the branch of the bank concerned, by telephone if necessary, informing the bank manager of relief arrangements and confirming in writing directly to the bank branch the name of the officer authorised to operate the account.~~

~~(ii) As in (a)(ii) above, the replacement officer, before operating the account, shall produce to the bank a letter of introduction and submit~~

~~his/her specimen signature.~~

- ~~(4) The letter of introduction may be made operative for a specific period of relief, in which case it should be addressed to a particular bank branch manager.~~

~~Alternatively, the letter may be made operative for a longer term, e.g., for a full time relieving officer, in which case it should be addressed to bank branch managers in general.~~

~~The letter of introduction should conform to the following format. It should be typed on official letterhead and should—~~

- ~~(a) contain the name, position and very brief resume of the officer's duties;~~
- ~~(b) display the specimen signature of the relieving officer;~~
- ~~(c) be signed personally in full by an Area or District Senior Officer, the Officer in Charge of Relief or the Accountant, with his/her name and title of position, typed in full;~~
- ~~(d) include in bold type, words to the effect that this letter does not authorise the holder to operate a government account rather it is merely a letter of introduction.~~

~~**Note:** The authority to operate upon an account is conveyed either by present cheque signatories or, in the case of very small offices where the only cheque signatory is unable to inform the bank of the name of his/her replacement, the holder of the position of Area or District Senior Officer, the Officer in Charge of Relief or the Departmental Accountant, as the case may be. The letter of introduction referred to above must not carry any such authority.~~

~~**416.04** In circumstances which prevent any of the above arrangements being followed, authorities should refer amended lists of signatories, with specimen signatures as required, to the Treasury for instruction to the banks.~~

~~**416.05** The Treasury should be advised by the Head of the Authority, of the names and specimen signatures of officers authorised to sign banking correspondence between the Authority and the Treasury.~~

~~Officers so authorised should be of senior status, preferably the accountant or sub-accountant.~~

~~**416.06** All banking correspondence forwarded to the Treasury shall be signed with the full signature of the authorised officer. Initials will not be acceptable.~~

### **STOPPAGE OF PAYMENT ON CHEQUES AND ISSUE OF REPLACEMENT CHEQUES**

~~**418.01** When it is found necessary to stop payment on a cheque, the following procedures shall apply:—~~

- ~~(1) Cheque signing officers, having authority to stop payment on cheques and to issue replacement cheques, shall use the form referred to in Direction 416.01 (4) in correspondence with the bank.~~

- ~~(2) When payment of a cheque is stopped, an appropriate notation shall be made against the related entry on the cash sheet or other relevant accounting record.~~
- ~~(3) Acknowledgements of receipt of the stop payment advices shall be obtained from the bank unless, at the discretion of a senior departmental accounting officer, it is not considered practicable to obtain such acknowledgements.~~
- ~~(4) Before a replacement cheque is issued—~~
- ~~(a) A written explanation and request for a replacement cheque shall be obtained from the payee or the party with whom the original cheque was negotiated;~~
  - ~~(b) Adequate check shall be made to ensure that the original cheque has not been paid by the bank and that the stoppage of payment has been effected;~~

~~except that where the cheque is in the nature of a recurring payment and the payee advises (either verbally or in writing) that the cheque has not been received, the provisions of Direction 418.02 are to apply.~~

- ~~(5) If it is requested that the replacement cheque be issued to another party, a disclaimer shall be obtained wherever possible from the original payee to the effect that he has received value for the amount of the cheque and has no further interest in it.~~

~~The approval of the Head of the Authority shall be obtained for the issue of a replacement cheque in accordance with Direction 210.04.~~

- 418.02** ~~(1) Where necessary, a replacement cheque may be issued to the payee for a recurring payment concurrently with the placing of a stop payment notice on the original cheque, provided that the original cheque has not, according to available information, been paid at that time.~~

~~A recurring payment means salary, pension or welfare allowance, payable at regular intervals and which is expected to continue in the future.~~

- ~~(2) If, following the issue of a replacement cheque as outlined in (1) above, both the original cheque and the replacement cheque are found to have been paid by the bank on which they were drawn, the payee should be asked to advise, in writing, whether both cheques were negotiated by him or with his authority and if so, to refund the value of one of the cheques.~~

~~If both cheques were negotiated by the payee (or with his authority) and the payee fails to refund the overpayment, it should be recovered from the next payment due to him.~~

~~Where the payee has no further entitlements, and he or his legal representative has not refunded the amount or made satisfactory arrangements for its repayment, the matter should be referred to the Crown Solicitor to institute legal proceedings.~~

## TREATMENT OF STALED CHEQUES AND UNCLAIMED MONEY

**FD87/6**

- 420.01** ~~In accordance with section 3(5) of the Commonwealth's Cheques and Payment Orders Act, 1986, a cheque is deemed to be stale 15 months after the date on which the cheque~~

~~was drawn.~~

~~For the purposes of the Act and these Directions the date of drawing is determined by reference to the date appearing on the face of the cheque.~~

#### ~~TD87/6~~

~~420.02 A stop payment shall be applied to all stale cheques and, upon acceptance by the bank, the accounting officer shall draw a cheque in favour of the Treasurer of New South Wales for the amount(s) involved and forward the cheque immediately to the Treasury.~~

~~A suitable notation shall be made in the Authority's Unclaimed Moneys Register to this effect.~~

#### ~~TD87/6~~

~~420.03 In accordance with Section 14 of the Public Finance and Audit Act all authorities shall, after 3 months, forward unclaimed money to the Treasury. (The proceeds of stale cheques will be forwarded 15 months after drawing as detailed above).~~

~~In this regard unclaimed money shall include all money which has come into the possession of or is under the control of an accounting officer and which can not be identified or repaid. For example, unidentifiable receipts and refundable bonds and deposits which can not be forwarded to the rightful owner.~~

~~420.04 Unclaimed money shall be forwarded to Treasury, accompanied by a Treasury receipt voucher, or a request for a Treasury Transfer, signifying that it is to be credited to the Special Deposits - Unclaimed Money Account.~~

~~420.05 Authorities shall establish an Unclaimed Moneys Register. The Register should contain the following information:~~

~~In respect of receipts:~~

- ~~(1) Date of lodgement of unclaimed money at Treasury;~~
- ~~(2) Name of owner;~~
- ~~(3) Total amount due to owner;~~
- ~~(4) Description of unclaimed money;~~

~~In respect of refunds:~~

- ~~(5) Date of claim for refund of unclaimed money; and~~
- ~~(6) Reference of authority or voucher and cheque number.~~

~~All details, with regard to unclaimed money remitted to the Treasury and/or refunded to the owner, shall be noted in the Register.~~

~~420.06 An owner may lodge a claim for the return of unclaimed money, held in trust by the Treasury, within 20 years of its receipt at Treasury.~~

~~420.07 Claims for the refund of unclaimed money, supported by evidence of ownership, shall be submitted to the Authority, within the time prescribed in Direction 420.06.~~

~~The claim shall be checked for double payment and authenticity of ownership, prior to being approved by an officer delegated by the Minister in writing.~~

~~420.08 Following approval for the refund, the value of the claim may be drawn from the Treasury, by either requesting a cheque, or where Drawing Account facilities are available, by lodging an Abstract of Expenditure on the appropriate Treasury Fund.~~

~~Note: If the recoup is sought within two years of the lodgement date of the unclaimed money at Treasury, it should be directed to the Special Deposits - Unclaimed Money Account. If it is sought after that period, it should be directed to the Consolidated Fund - Unclaimed Money Account.~~

## **CHEQUES LOST IN THE BANKING SYSTEM - DEPARTMENTS**

### ~~TD87/6 421.01~~

~~In the event of a Department's cheque being lost within the banking system after credit has been given to the payee, the following procedures will apply:~~

~~(1)~~

~~the Bank involved will provide Treasury with a Statutory Declaration that the cheque was lost; an undertaking to recoup Treasury forthwith should Treasury find it necessary to make a demand upon the Bank; and a request for payment.~~

~~(2)~~

~~Treasury will request from the department, a replacement cheque payable to the Treasury, or if the cheque has become stale, a notification that the amount has been remitted to Treasury as unclaimed monies. These items should be marked to the attention of the Funds Manager, Treasury.~~

~~Note: The request from Treasury for a replacement cheque will satisfy compliance under Treasurer's Direction 418 on the issue of replacement of cheques.~~

~~(3)~~

~~The Treasury, after obtaining from the Department the amount of the cheque, will remit the same to the bank.~~

## **PROMPT CLEARANCE OF INTER-DEPARTMENTAL CHEQUES**

### ~~422.01~~

~~A cheque drawn by one accounting officer in favour of another accounting office shall be cleared promptly and should not require "staling" action in any circumstances.~~

## **DEPOSITS TO BANK ACCOUNTS**

### ~~424.01~~

~~Deposit forms (see Form 1) shall be completed with particulars of cheques, cash, postal or money orders and shall be deposited to Government Bank Accounts. The bank teller will receipt the duplicate copy remaining in the deposit book with his initials and bank stamp.~~

### ~~424.02~~

~~If the account has been allotted a M.I.C.R. account number, an encoded deposit slip should also be completed and lodged with the deposit (see Form 2). It will be necessary to enter the date and the~~

~~amount of the deposit on these forms. The deposit butt should be left blank.~~

#### ~~424.03~~

~~The total of the M.I.C.R. encoded deposit slips must agree with the sum of the cash, cheques, etc., set out on the deposit form (Form 1).~~

#### ~~424.04~~

~~Where receipts are processed on cash registers, particulars of cheques are not required to be entered on the deposit form provided that:~~

~~(1)~~

~~Each deposit is accompanied by an add listing which shall:~~

~~(a)~~

~~be headed with the Authority's name and date of deposit;~~

~~(b)~~

~~comprise of cheque remittances only;~~

~~(c)~~

~~have receipt numbers entered against each amount; and~~

~~(d)~~

~~be sub-totalled each fifty entries and the grand total reading shown on the cash register agreed with the total of the deposit form.~~

~~(2)~~

~~Cheques shall be bundled in number sequence order according to the listing accompanying the deposit.~~

~~(3)~~

~~Particulars of cheques (including bank and branch) deposited may be supplied to the bank on request in the event of cheques being lost in the banking system.~~

~~(4)~~

~~Under no circumstances shall an Authority enter into an indemnity with its banker nor should debits to the account be accepted for cheques lost in the banking system.~~

#### ~~424.05~~

~~M.I.C.R. encoded deposit slips are available from contracting banks for use by Authorities in respect of Advance Accounts. However, some branches do not provide M.I.C.R. encoded facilities and in these instances, Form 1 shall be completed by the Authority.~~

#### ~~424.06~~

~~When approval to open a new Advance Account has been given, the Authority shall contact the Branch of the Bank concerned to obtain an initial supply of M.I.C.R. encoded deposit slips.~~

## CHEQUE STATIONERY

### LOOSE LEAF CHEQUES OR CONTINUOUS STATIONERY CHEQUES (CONTRACTING BANKS)

~~Repealed~~

~~430.01 Loose leaf cheque forms or continuous cheque stationery, should conform with the following specifications:~~

- ~~(1) Be of the design and size of the illustrated cheque form (see Form 3), which has provision for magnetic ink character recognition (M.I.C.R.) and is suitable for window faced envelopes.~~
- ~~(2) A band, 16mm wide from the bottom reference edge along the entire length of the cheque must be left clear, so that the Bank can insert the M.I.C.R. encoding details thereon.~~
- ~~(3) The quality of the paper on which cheques are to be printed should be specified as suitable to ensure safeguard against alteration and erasure and also be suitable for use with magnetic ink character recognition. The grade of cheque paper used should be equivalent to 94 grams per square metre.~~
- ~~(4) The chequeface must have a coloured fugitive background, except in the address panel.~~
- ~~(5) Slit or slot perforations shall be used on cheques, as they are suitable for use with M.I.C.R. sorting equipment.~~
- ~~(6) Cheque serial numbers shall comprise of numerals only and shall not exceed 6 digits.  
  
This is important as the banks' electronic sorting equipment is not capable of processing more than six alpha and/or numeric characters.~~
- ~~(7) Intended designs and/or re-designs of cheque formats, other than the standard format, as illustrated on Form 3, must be submitted to the bank concerned for approval.~~

~~430.02 Requisitions for loose leaf or continuous stationery cheques shall be placed with the Government Printer and the following procedures shall be followed:~~

- ~~(1) Ordered quantities should be sufficient to meet normal requirements for one year.~~
- ~~(2) M.I.C.R. encoding details, indicating cheque serial number, domicile and account number (where applicable) shall be obtained from the branch of the bank at which the account is domiciled.~~

~~The following details shall be supplied upon the requisition:~~

- ~~(a) The serial numbers of the ..... (state number) cheques, shall commence at number ..... The M.I.C.R. encoded serial number on each cheque shall be identical to that printed on the cheque and the payee's advice (if any).~~
- ~~(b) The Bank/State/Branch number is .....~~

~~(c) The title of the account is .....~~

~~(d) The account number is .....~~

~~Note: Items (b) and (c) are common to all cheques~~

~~(3) The cheque form shall be designed in accordance with the standard sample and only a final draft form shall be attached to the requisition.~~

~~Upon the receipt of the requisition, the Government Printer should be in a position to arrange for printing without recasting the form in any detail.~~

Form 3  
(see Treasurer's Direction 430.02)

Post Bank, "Australia"  
**Westpac Banking Corporation**  
SYDNEY

DATE	PAY THE SUM OF	AMOUNT
		OR ORDER
		DEPARTMENT OF RESOURCES MANAGEMENT BUNNING, N.S.W.
		NOT NEGOTIABLE
		PAY TO THE ORDER OF

**CHEQUES IN BOOK FORM (CONTRACTING BANKS)**



## Repealed

~~432.01 Requisitions for cheque books should be directly placed with the branch of the bank where the cheque account is domiciled. To obtain the initial supply of cheque books, the requisition form supplied by the bank must be completed and submitted to the relevant bank branch.~~

~~For subsequent cheque book supplies, the special requisition form inserted in the cheque book should be completed and forwarded to the branch of the bank where the account is maintained.~~

~~432.02 Cheque books will be forwarded directly to the officer by the bank and any queries relating to the non-arrival of supplies, etc., should be directed to the branch of the bank where the account is domiciled.~~

~~432.03 The printers to the contracting banks, i.e., State Bank of New South Wales, Westpac Banking Corporation and National Australia Bank, keep in stock special blank government cheque paper, in standard form as illustrated in Forms 4 and 5.~~

~~432.04 Upon receipt of a requisition, which must contain the information specified by the bank, the banks' printers will print the following information on the cheque form—~~

~~(1) serial number;~~

~~(2) branch of the bank at which the account is held;~~

~~(3) name of the account;~~

~~432.05 If M.I.C.R. encoding is used at the branch of the bank where the Government Account is domiciled, the printers will print in a magnetic ink on a 16 mm clear band at the bottom of the cheque the:—~~

~~(1) serial number;~~

~~(2) bank/State/branch number;~~

~~(3) account number (if applicable).~~

~~432.06 The printers will bind the cheque forms into the size of books ordered as per the standard range available from the particular bank and the books will be forwarded direct to the requisitioning officer.~~

~~432.07 When requisitioning for new supplies of cheque books containing large numbers of forms, i.e., 240 to 400, it is desirable to order sufficient supplies, with the re-order point being fixed at six months supply on hand.~~

(see Treasurer's Direction 432.03)

To \_\_\_\_\_  
For \_\_\_\_\_

**Westpac Banking Corporation**

Balance B/Fwd		
Deposits		
TOTAL		
This Cheque		
Balance C/Fwd		

\_\_\_\_\_ 19\_\_\_\_\_  
PAY \_\_\_\_\_ or Order  
THE SUM OF \_\_\_\_\_ \$ \_\_\_\_\_  
NOT NEGOTIABLE

To \_\_\_\_\_  
For \_\_\_\_\_

**Westpac Banking Corporation**

Balance B/Fwd		
Deposits		
TOTAL		
This Cheque		
Balance C/Fwd		

\_\_\_\_\_ 19\_\_\_\_\_  
PAY \_\_\_\_\_ or Order  
THE SUM OF \_\_\_\_\_ \$ \_\_\_\_\_  
NOT NEGOTIABLE

To \_\_\_\_\_  
For \_\_\_\_\_

**Westpac Banking Corporation**

Balance B/Fwd		
Deposits		
TOTAL		
This Cheque		
Balance C/Fwd		

\_\_\_\_\_ 19\_\_\_\_\_  
PAY \_\_\_\_\_ or Order  
THE SUM OF \_\_\_\_\_ \$ \_\_\_\_\_  
NOT NEGOTIABLE

To \_\_\_\_\_  
For \_\_\_\_\_

**Westpac Banking Corporation**

Balance B/Fwd		
Deposits		
TOTAL		
This Cheque		
Balance C/Fwd		

\_\_\_\_\_ 19\_\_\_\_\_  
PAY \_\_\_\_\_ or Order  
THE SUM OF \_\_\_\_\_ \$ \_\_\_\_\_  
NOT NEGOTIABLE

Form 5  
(see Treasurer's Direction 432.03)

The image displays four identical cheque forms from Westpac Banking Corporation, arranged in a 2x2 grid. Each form is oriented vertically. At the top, it reads 'Form 5 (see Treasurer's Direction 432.03)'. The bank's name 'Westpac Banking Corporation' is printed in a large, bold font. Below this, there are fields for 'PAY TO THE ORDER OF' and 'Amount of this cheque'. The main body of the form is divided into two sections: 'PUBLIC MONIES ACCOUNT' and 'Cheque drawn in favour of'. The 'PUBLIC MONIES ACCOUNT' section contains a table with columns for 'Date', 'Particulars', 'Debit', and 'Credit'. The 'Cheque drawn in favour of' section has a line for the payee's name and a line for the amount. At the bottom of each form, there are fields for 'Signature' and 'Date'.

### CHEQUES IN BOOK FORM (NON-CONTRACTING BANKS)

Repealed

~~434.01 Requisitions for small butt cheque books should be placed with the branch of the bank where the cheque account is domiciled.~~

~~Accounting officers should ensure that prior to these cheques being issued, they should be crossed and marked "Not Negotiable", drawn "to order" and have the name of the account specified upon the cheque form as illustrated in Form 4.~~

~~Arrangements should be made with banks to use exempt from stamp duty cheque stationery.~~

~~434.02 Requisitions for large butt cash book style cheque books should be made on the Government Printer.~~

~~Requisitions should be for a maximum of two years supply and six months notice should be given for completion of the printing order.~~

~~Where the branches of the bank require M.I.C.R. encoded cheques to be used, specifications for M.I.C.R. encoded cheques (as per Directions 430.01 and 430.02) should accompany the requisition to the Government Printer.~~

~~Such specifications should be obtained from the branch of the bank at which the account is domiciled.~~

## PROTECTION OF PUBLIC MONEYS

### SECURITY OF PUBLIC MONEYS

~~Replaced by TPP14-05 and TPP15-03~~

~~440.01 The duties of a senior officer, so designated by the Head of the Authority, shall include responsibility for the installation, maintenance and operation of security devices and the development of a security programme and officer training for all offices which handle cash.~~

~~440.02 The extent and level of security shall have regard to the volume of cash handled and be commensurate with a proper assessment by the Authority's security officer (designated in accordance with Direction 440.01) of the degree of risk and the necessary security involvement.~~

~~440.03 In reviewing or determining a security programme the advice of the Police Service shall be sought.~~

~~440.04 Whilst it is not considered appropriate to specify obligatory standards to be observed within all government offices, nevertheless, in determining security arrangements particular attention shall be given to:~~

~~(1) the safety of officers or employees handling moneys;~~

~~(2) the security of public moneys (including negotiable securities);~~

~~(3) the need for escorts, either departmental, Police Officers, or professional security services in cases where cash (including negotiable securities) is transported to or from any point outside the workplace, except that small sums (to be defined in the approved authority's security programme) may be carried by only one person, if such arrangement is not inconsistent with the risk involved and the distance to be travelled; and~~

~~(4) the efficiency and economy of the Authority's operations.~~

~~440.05 The security programme shall be subject to review and report to the Head of the Authority at regular intervals, not less frequently than annually, to ensure that current arrangements are adequate and to take account of any changes in conditions which might warrant a variation.~~

~~440.06 Each Authority shall take out a policy covering all risks connected with cash in transit, including theft and highway robbery and loss by misadventure.~~

~~Authorities participating in the Treasury Managed Fund are covered automatically for those exposures.~~

## **MONEYS RECOVERABLE BY THE STATE**

### **RECOVERY OF DEBTS DUE TO THE STATE**

~~TD93/4~~

~~**450.01** All practical means shall be taken to recover debts due to the State. However, at any time, the Minister may waive debts due to the State in exceptional circumstances, especially on compassionate grounds. The Minister has discretion as to whether~~

- ~~(1) A letter of demand seeking payment is to be issued in accordance with Direction 450.02; and~~
- ~~(2) A debtor is to be informed that his or her debt has been waived.~~

~~Delays in all follow-up actions shall be minimised to ensure effectiveness in debt recovery procedures.~~

~~For purposes of debt recovery, information that is publicly available within one Government office is to be made available, on request, to another Government office.~~

~~**Note:** Any requirements of the Privacy Committee should be taken into consideration.~~

~~**450.02** As a guideline, the following procedures should be followed to recover outstanding amounts:~~

- ~~(1) Upon notification of a debt becoming overdue, a letter of demand seeking payment should be issued;~~
- ~~(2) If the first letter of demand is unsuccessful after a period of 30 days, a reminder notice in stronger terms should be issued; and~~
- ~~(3) If the reminder notice is unsuccessful after a further 30 day period, a final letter should be issued demanding prompt payment.~~

~~This letter should contain paragraphs to the following effect:-~~

~~"Unless payment is received within (14 or 21) days of the date hereof, consideration will be given to the immediate institution of recovery proceedings without further notice".~~

~~"Should legal action become necessary, you are advised that you will be liable for costs incurred in such action, in addition to the outstanding amount".~~

~~**Note:** Collection letters should be worded such that they would not cause undue harassment to the debtor.~~

~~**450.03** If the final letter does not produce settlement, the debt should be referred to the Crown Solicitor for commencement of legal proceedings unless special circumstances exist or one of the conditions of Direction 450.05 applies, in which case write off action may commence immediately.~~

NSWTC  
16-05

If debt recovery procedures do not result in settlement of a debt, then relevant officers must seek appropriate legal advice and representation regarding commencing legal proceedings unless special circumstances exist or one of the conditions of Direction 450.05 applies, in which case write off action may commence immediately.

~~450.04 As circumstances require, an Authority may accept a reasonable request for the payment of an outstanding amount by instalments, provided that a reasonable downpayment is made promptly by a specified date.~~

~~It would be an explicit term of any such arrangement that the failure by the debtor to pay any instalment on or before the due date will render the full amount of the debt then outstanding immediately due and payable.~~

~~450.05 Before a debt may be regarded as irrecoverable, one of the following conditions must be satisfied:~~

- ~~(1) The debtor cannot be located; or~~
- ~~(2) It is uneconomic to finalise recovery action due to the relatively small value of the debt; or~~
- ~~(3) The medical, financial, or domestic circumstances of a particular debtor at that time does not warrant the taking of recovery action or further recovery action; or~~
- ~~(4) Legal proceedings through the courts have proved, or on legal advice, would prove unsuccessful.~~

~~450.06 Before any amount regarded as irrecoverable is written off in the books of an Authority, an approval shall be obtained from the Minister or an officer authorised by the Minister in writing (see Direction 455.05). The authorised officer shall be independent of the officer(s) involved in debt recovery action.~~

~~TD93/4~~

~~450.07 An Authority shall maintain a register of debts waived and written off. The register shall record the details of debt, the authority for write off or waiver and any subsequent action to reinstate the debt. This register must be made available to officers of the Auditor General's Office when required.~~

~~TD93/4~~

~~450.08 A summary of debts waived and written off in respect of the financial year shall be furnished to the Auditor General prior to 31 July, following.~~

~~TD93/4~~

~~450.09 Unless a debt has been waived (see Direction 450.01), it should not be regarded as abandoned for all time. Where an Authority subsequently learns of the whereabouts of a previously untraceable debtor, or where, medical, financial or domestic circumstances of a former debtor change for the better, consideration should be given to the previously written off debt being re-instated and recovery action reinstated (see Direction 450.07).~~

~~In this regard, the register of debts waived and written off shall be examined by the Senior Accounting Officer at least once in every period of twelve months to determine if any debts written off have become recoverable.~~

## RECOVERY OF MONEY OR VALUE OF PROPERTY FROM AN OFFICER AND REPORTING OF DISCREPANCIES

~~TD85/8~~

Repealed

~~455.01 (1) Under Section 60 of the Act, a loss or deficiency under certain conditions~~

~~becomes a debt due to the Crown and may be recovered from an officer of an Authority in a court of competent jurisdiction. Such debts, shall be recorded in a Register of Surpluses and Deficiencies.~~

~~The name of the officer (if known) responsible for the loss or deficiency, shall be recorded together with details of the circumstances of the case.~~

~~TD85/8~~

~~(2) Any loss, defalcation or deficiency resulting in a debt under Section 60 of the Act, or any other discrepancy, shall be immediately reported to the Head of the Authority or his/her delegate appointed in writing, notwithstanding that the debt may have been recovered.~~

~~(3) Where the Head of the Authority or his/her delegate is of the opinion that a discrepancy is of serious proportions or has serious implications, or both, he/she shall without delay furnish a report thereon to the Auditor General.~~

~~455.02 Wherever possible, within the framework of existing accounting procedures, statutory bodies should establish an 'unders and overs' account to manage cash surpluses and deficiencies.~~

~~455.03 All surpluses should be brought to the attention of a delegated officer, recorded in the Register of Surpluses and Deficiencies and banked.~~

~~455.04 (1) In the case of a Department, surpluses should be banked to a suspense account within the Department's remitting or collections account and held for one month.~~

~~After the expiration of one month the surpluses should be remitted as miscellaneous collections.~~

~~TD85/8~~

~~(2) If during the one month a deficiency occurs which can be identified with a surplus, then that surplus should be used to offset the deficiency.~~

~~455.05 Prior to commencement of recovery action, the Minister or an officer delegated by him in writing, may approve the payment of the debt from the Authority's funds or in the case of property, the write-off of the value.~~

~~In considering such a payment the following should be taken into account:~~

~~(1) No debt should be liquidated by an Authority where fraud, misappropriation or gross or repeated negligence is suspected;~~

~~(2) Leniency should be shown where minor amounts (in terms of the normal operations of the position) and busy counter operations are involved.~~

~~TD85/8~~

~~(3) the frequency of losses or deficiencies incurred (by an officer or a number of officers occupying the same position); and~~

~~(4) The record of the officer in performing the relevant duties including length of time in the position.~~

~~If necessary, each Department should develop its own policy within the limits of (1)–(4) above, particularly in relation to 'minor amounts' in (2) and 'frequency' in (3).~~

~~All cash handling staff should be advised of any such policy involved.~~

~~**455.06** In the case of a Department, the payment of such a debt shall be met from an Advance or Drawing Account and charged to the Department's B410 item for 'Minor Expenses not Elsewhere Included' or another appropriate item.~~

~~**455.07** After full consideration of the facts, the Minister or an officer delegated by him/her in writing, shall prior to commencement of recovery action in court in accordance with Section 60 of the Act, request the officer to pay the debt in full or by instalments.~~

~~**455.08** The details of all payments of such debts by the Authority or recovery action should be entered in the Register of Surpluses and Deficiencies.~~

~~Only in cases of gross negligence or misappropriation should entries be made on an officer's personal file.~~



## ACCOUNTING FOR STORES, STOCKTAKES, ETC.

### ACCOUNTING FOR STORES

Replaced by TPP14-05 and TPP15-03

~~TD89/9~~

~~460.01 "Stores" for the purpose of these Directions are defined as follows:~~

~~Stores includes, without limiting the generality of the expression,~~

- ~~(i) assets such as plant, equipment, machinery, motor vehicles, tools, furniture, furnishings, office equipment, scientific apparatus, books and appliances which have useful lives of more than one year, and~~
- ~~(ii) consumables such as stationery and provisions which are generally used up within a year.~~

~~TD89/9~~

~~460.02 (1) For rules relating to stores procedures generally (including disposal of stores), reference should be made to the Public Sector Management (Stores and Services) Regulation, 1988.~~

~~TD89/9~~

~~(2) The following Directions relate to the area of accounting for stores. In the event of any inconsistency between Treasurer's Directions and the abovementioned Regulation in this area, the provisions of Treasurer's Directions shall, to the extent of the inconsistency, prevail.~~

~~460.03 (1) The officer responsible for the custody of an Authority's stores shall keep and maintain a properly classified record of stores;~~

~~(2) Every entry for stores issued or transferred shall be supported by a written acknowledgement from the receiving officer;~~

~~(3) Each copy of an invoice for stores shall be properly filed, and any invoice for stores and items other than stores, shall be filed as a stores invoice and suitably endorsed to indicate that the other items have been correctly recorded;~~

~~(4) As far as possible, stores shall be issued in the order which will best avoid loss through deterioration or age;~~

~~(5) The officer responsible for the custody of an Authority's stores shall, in respect of all containers (including but not limited to cylinders, drums, tins, and bags) which apart from their contents have commercial value:~~

~~(a) keep a proper account of their receipt;~~

~~(b) ensure that, as soon as practicable, they are returned and credit therefore is obtained; and~~

~~(c) furnish, as required, to the appropriate Authority Head, a return on an authorised form showing particulars of their receipt and return; and~~

~~(6) The officer, responsible for supplies raised, produced manufactured by an Authority, shall keep and maintain proper records thereof and furnish to the appropriate Authority Head periodical statements of the raising, production, manufacture and disposal of those supplies and all such statements shall be~~

~~certified by the head of the Authority, and shall be filed in order of the date of certification for reference purposes.~~

~~TD89/9~~

~~460.04 (1) All Authorities shall maintain a special record of the following assets:~~

- ~~(a) plant, equipment, machinery, motor vehicles, tools, furniture, office equipment, scientific apparatus, books and appliances;~~
- ~~(b) books issued on loan; and~~
- ~~(c) works of art.~~

~~(2) Subject to (5) and (6) below, where, in the opinion of a senior officer, there is considered to be no significant risk, the maintenance of plant records for office furniture (including tables, chairs, document trays, lockers, cupboards, filing cabinets, floor coverings, etc.) may be discontinued.~~

~~TD89/9~~

~~(3) The record required to be maintained in (1) above shall apply to items costing more than \$5,000 and with a useful life of more than two years, except as indicated in (4) below.~~

~~TD89/9~~

~~(4) Items costing \$5,000 or less which are at risk of loss by misappropriation shall also be recorded at the discretion of management.~~

~~(5) Administrative control shall be kept of the usage rates of all items exempted from being recorded as plant.~~

~~Requisitions for unrecorded items shall be supported by a statement of the reasons for procurement, and where appropriate, the date and quantity of the last supply.~~

~~The approving officer shall satisfy himself of the need for the quantity requisitioned.~~

~~(6) All 'unrecorded plant items', including those delivered to one Authority from another, shall be entered in a Goods Inward Book or other appropriate record as received.~~

~~460.05 Stores shall, upon receipt and if practicable, be stamped, impressed or otherwise marked in an indelible manner with a mark of Government ownership, and, once so stamped, impressed or otherwise marked, if to be disposed of other than by Government use, shall be further marked to show that Government ownership has ceased.~~

~~TD89/9~~

~~460.06 Each Authority shall maintain an asset register containing the minimum details hereunder.~~

**ASSET REGISTER**

Asset No \_\_\_\_\_

Asset description	_____
Class	_____
Total Asset cost (including installation and set-up costs)	_____
Date of acquisition	_____
Order number	_____
Voucher number	_____
Serial number	_____
Item location	_____
Source of funds	_____
Program Area	_____
Depreciation rate	_____
Depreciation method	_____
Expected useful life	_____
Expected residual value	_____
Disposal date	_____
Disposal value	_____
Revaluation:-	date _____ amount _____
Revised Useful Life	_____
Revised Residual Value	_____
Revised Disposal Date	_____
Revised Disposal Value	_____

Depreciation	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
July						
August						
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
Year Total						
Written Down Value						

~~460.07 (1) Copies of requisitions, orders on suppliers and receipts for issues and transfers and all other records required to account for stores shall be filed and retained in accordance with Treasurer's Direction 404.01.~~

~~(2) Order or requisition books shall be kept in proper custody and shall be brought into use in numerical sequence.~~

~~460.08 When stores are transferred from one centre to another without a charge being made for their value, a transfer advice giving full details shall be completed in triplicate, and the original and duplicate shall be sent to the receiving officer, who shall upon receipt of the stores, sign the original and return it to the despatching officer.~~

**GENERAL**

Replaced by TPP14-05 and TPP15-03

~~462.01 No storekeeper or other officer shall deliver any stores, etc., to a purchaser until furnished with the proper authority which shall indicate the receipt number of the relevant payment or evidence that the necessary debit has been raised.~~

~~462.02 Sales of stores, by auction or otherwise shall be supported by accounts sales of the auctioneer or agent.~~

~~462.03 The loan of items of stores to another department shall be authorised by a responsible officer and an acknowledgement obtained. A periodical review shall be made by the lending department of all such items.~~

### **STOCKTAKING OF STORES, PLANT AND EQUIPMENT**

~~Replaced by TPP14-05 and TPP15-03~~

~~464.01 A stocktake of stores, plant and equipment shall be undertaken at or immediately after the end of the financial year or on a progressive cyclical basis, at such other date or dates as the exigencies of the Authority may require. A stocktake shall also be undertaken when a section, work-in-process or activity holding stores is about to cease operations.~~

~~TD86/3~~

~~464.02 The pages of all stocklists, returns and statements, shall be numbered consecutively, initialled on each page and signed against final totals, by the stocktaker/s.~~

~~TD86/3~~

~~464.03 (1) The following Certificate of Stocktake, shall be furnished by an officer, who is independent of the stores operation, to the Head of the Authority or an officer delegated by him:~~

~~"I certify to the existence and value (where appropriate) of stores (consumables, plant, machinery, etc.) as set out herein. A stocktake has been undertaken by me or under my supervision, by actual count, weight or measurement and valued (where appropriate) at \_\_\_\_\_ (state accounting method used for valuation).~~

~~All stores and materials are in reasonably good order and condition, and suitable for use. Plant, machinery, motor vehicles and other equipment, have been maintained in satisfactory condition. Works-in-progress have been valued (where appropriate) at \_\_\_\_\_ (state accounting method used for valuation)".~~

~~Signed \_\_\_\_\_ Dated \_\_/\_\_/\_\_\_\_\_.  
(Authorised Officer)~~

~~(2) In determining the method of valuation (where appropriate), accounting officers should be conversant with the Australian Accounting Standards and should be specifically aware of Clauses 5(1)(e) and 7(1)(o) of the Public Finance and Audit (Statutory Bodies) Regulation, 1985.~~

~~TD86/3~~

~~464.04 Where an Authority decides to undertake stocktakes progressively throughout the year on a cyclical basis, the following controls shall be maintained:~~

~~(1) The stocktakes shall, as far as practicable, be undertaken by an officer, independent of the stores operation;~~

~~(2) The stocktaking tests shall be conducted regularly so as to cover all items at least once each year and more valuable items shall be checked as at the end of the financial year, (and for statutory authorities) for inclusion of a valuation in a balance sheet or statement of balances;~~

~~(3) The stock records shall be initialled and dated as each item is verified;~~

~~(4) Stocktaking certificates and advice of any discrepancies noted shall be reported to the Authority Head or an officer delegated by him, and~~

~~(5) Where the Authority Head or his delegate is of the opinion that a discrepancy is of serious proportions, a report on the matter shall be furnished to the Auditor-General.~~

~~464.05 Where authorities decide to decentralise their stocktaking procedures to regional/branch offices, the following controls shall apply:~~

~~(1) Responsibility for obtaining certificates of stocktake and stock discrepancy reports may be delegated to senior regional/branch officers, where appropriate;~~

~~TD86/3~~

~~(2) Where a delegation has been made~~

~~(a) the senior regional/branch officer shall be responsible for determining whether any discrepancy is of serious proportions; and~~

~~(b) where the senior regional/branch officer has determined that a discrepancy is of a serious nature, it shall be reported to the Auditor-General direct; and~~

~~TD86/3~~

~~(3) It shall remain the discretion of the Authority Head to require the delegated officers to provide exception reports of discrepancies of a serious nature to the Head Office of the Authority for appropriate attention.~~

~~464.06 Discrepancies identified, reported and subsequently written off (under Direction 455.05), shall be suitably adjusted in the relevant stock record.~~

## LIVESTOCK

### Repealed

~~466.01 Suitable records of livestock shall be maintained at each government farm, institution, etc.~~

~~466.02 At such times as may be required, the officer in charge shall furnish the Head of the Authority with a return, on the authorised form, of numbers on hand, additions (purchases or natural increases), sales, local consumption and losses, whether by disease, accident, theft or straying.~~

~~466.03 Such returns shall be filed at head office and at least once each year a count of the livestock at all farms, institutions, etc., shall be made and compared with the abovementioned records.~~

~~466.04 The value of natural increases at current rates, at the date of the return, shall be shown on the return.~~

~~466.05 Where practicable all livestock not bearing a mark of government ownership, other than registered pedigree stock shall be branded to denote such ownership.~~

~~466.06 Particulars shall be maintained of all skins. Sales shall be referenced to the appropriate cash book entries and the entry of the skins destroyed shall be certified by the manager or other responsible officer.~~

**PHYSICAL NON-CURRENT ASSETS  
FOR WHICH NO VALUATION IS REQUIRED**

~~TD90/04~~

Repealed

~~467.01~~ ~~Withdrawn May 2003 by Treasury Policy Paper TPP 03-02 Valuation of physical non-current assets at fair value~~

**REALTY**

Replaced by TPP14-05 and TPP15-03

~~468.01~~ ~~Records shall be kept by each department in respect of all realty under its control.~~

~~468.02~~ ~~Particulars as to purchase or erection, price, title, subsequent capital expenditure, sale or removal, etc., shall be recorded. Where possible, the source from which the expenditure was met, and also voucher numbers shall be shown.~~

**SALE OR LEASE OF GOVERNMENT ASSETS - (TD88/2)**

**TD92/2**

**469.01** In the absence of specific approval to the contrary, market values should be realised on the sale or lease of Government assets.

Government assets refer to physical non-current assets which include, without limiting the generality of the expression, realty, plant and equipment, machinery, motor vehicles, tools, furniture, furnishings, office equipment, scientific apparatus, books and appliances which have useful lives of more than one year.

**Basis of Transfer of Realty between Government Authorities**

**TD92/2**

**469.02** Where Crown lands under the administration of the Minister for Conservation and Land Management are appropriated by a Government Authority, the Authority shall be required to pay compensation on the basis of a valuation determined by the Department of Conservation and Land Management.

**TD92/2**

**469.03** Where an Authority acquires other lands already in Government ownership, the Authority shall be required to pay compensation on the basis of:-

- (1) the current market value of the land and any improvements as agreed between the authorities concerned, without the use of external valuers; or
- (2) the current market value as determined by the Department of Conservation and Land Management, if agreement cannot be reached between the authorities involved in the transaction.

**469.04** Interest on compensation shall be charged in accordance with the provisions of Section 126A of the Public Works Act, 1912.

**469.05** The above guidelines do not apply where there is a transfer of functions between authorities as a result of a change in Government policy.

Special consideration will be given by the Treasurer to such cases as they arise.

**Disposition of the Proceeds  
from the Sale or Lease of Surplus Government Assets**

**TD92/2**

**469.06** Government authorities, apart from those in the Budget Sector, may retain the net proceeds from the sale or lease of surplus government assets for use in accordance with existing legislation and Government directions relating to their spheres of operation.

**TD92/2**

**469.07** Authorities are deemed to be included in the Budget Sector if they:-

- (1) are shown as an Organisational Unit in the State Budget Estimates; and
- (2) receive an appropriation from the Consolidated Fund for the purpose of meeting payments for recurrent services.

**TD92/2**

**469.08** The following guidelines will apply in respect of authorities in the Budget Sector:-

- (1) Expenses necessarily incurred in connection with the sale or lease of the assets may be deducted from the proceeds of sale or rentals.
- (2) The net proceeds from the sale or lease of assets which were originally purchased from sources other than the Consolidated Fund shall be paid to the credit of the account or funds from which the funds for the original purchase were provided, unless otherwise determined by the Treasurer.
- (3) The net proceeds from the sale or lease of assets, which:
  - (a) are held by right of the Crown;
  - (b) were purchased through the Consolidated Fund; or
  - (c) were otherwise acquired but the original method of acquisition cannot be readily determined;

shall, subject to any determination under clause (4) be dealt with as follows:

- (a) 50% of the net proceeds shall be paid to the Consolidated Fund as a capital receipt, in the case of a sale, or as a recurrent receipt, in the case of a lease;
- (b) 50% of the net proceeds shall be shared between the Authority having the substantive right to utilise the assets and the owner Authority in accordance with the proportions of their respective uses of the assets; the proceeds so shared shall be paid to the credit(s) of the appropriate working account(s) within Special Deposits Account(s) for the Authority(ies).

- (4) Where special circumstances exist, the Treasurer may determine that a greater proportion of the proceeds may be retained by the Authority.

In this regard, the Treasurer has determined that all authorities may retain 100% of the net proceeds of asset sales (other than sales of land and buildings) where the original acquisition cost of the asset disposed of is less than \$200,000.

- (5) Where assets are vested in a Minister of the Crown or an Authority but are being used or were intended to be used by another Minister or Authority, the Authority having the substantive right to utilise the assets shall retain part of the proceeds from the sale or lease of the asset as described under clause (3).
- (6) The provisions of this Direction shall not apply in the following circumstances:
- (a) where the Authority concerned is charged with administering large landholdings or major assets on the Government's behalf; or
  - (b) where the initiative to dispose of surplus assets does not come from the Authority but arises as a result of a Government directive.

#### **Use of Funds Retained by Authorities**

**469.09** Proposals to utilise funds retained from the sale or lease of surplus assets to finance expenditure on capital works projects are to be submitted to the Ministerial Capital Works Committee.

**TD92/2**

**469.10** Authorities within the Budget Sector are required to obtain the Treasurer's concurrence to proposals to utilise retained funds for the maintenance of capital assets.

#### **Basis of Settlement for Inter-departmental Transfers of Realty**

**TD89/1**

**469.11** For inter-departmental transfers of realty settlement should be effected by Treasury Transfer wherever possible and where the various legal formalities associated with the sale/purchase do not involve the use of private legal practitioners.

Alternatively, where it is considered desirable that cheques be utilised for these transactions Bank Cheques are not to be sought by the vendor department or prepared by the purchaser department.

Where the services of private legal practitioners are utilised the vendor department is to issue firm instructions that -

- (a) Bank Cheques are not required on settlement, and
- (b) the purchasing department's cheque is to be made payable to the vendor department and forwarded direct to that department by the acting solicitors and not passed through their Trust Account.



## SECURITIES AND INVESTMENTS

### Repealed

~~470.01 Securities for the payment of a debt, or investment of funds, or the performance of a contract, or deposited in accordance with the provisions of statutes, etc., held in any government department or accounting office shall be lodged in a safe or a strong-room, provided that exemption may be granted by the Treasurer in respect of documents of security which cannot be converted into cash and such other documents as in the opinion of the Treasurer can safely be kept in the related files of correspondence.~~

~~470.02 In each department or accounting office there shall be kept a register of securities to record details of securities held and all lodgements and withdrawals that may be effected from time to time.~~

~~470.03 In the register of securities there shall be recorded—~~

- ~~(1) date of lodgement;~~
- ~~(2) full description of security;~~
- ~~(3) amount or estimated value;~~
- ~~(4) what the security is in respect of;~~
- ~~(5) by whom given;~~
- ~~(6) in whose favour;~~
- ~~(7) under what law, regulation, or authority security is required;~~
- ~~(8) particulars regarding payment of interest;~~
- ~~(9) names of sureties, if any;~~
- ~~(10) the date and particulars of release, substitution, or alteration, etc;~~
- ~~(11) departmental papers, if any.~~

~~470.04 Wherever possible withdrawals of securities shall only be made upon surrender of the official receipt which was issued at the time the securities were lodged.~~

~~If only portion of the securities is to be withdrawn, a suitable endorsement shall be made upon such receipt, and the receipt returned to the depositor to be held until the whole of the securities are withdrawn.~~

~~In all cases a receipt shall be obtained for securities withdrawn.~~

~~470.05 All letters to the Treasury relative to the lodgement or withdrawal of securities shall be signed with the full signature of the officer. Initials are not acceptable.~~

~~470.06 The Treasury shall be furnished with the names and specimen signatures of officers authorised to so sign who should be in all cases, officers of senior status.~~

~~This information shall be signed personally by the Department Head of the department or sub-department concerned.~~

~~All advices of any changes of officers who are authorised to sign such correspondence shall also be signed personally by the Department Head of the department or sub-department.~~

~~470.07 At least once in every year steps shall be taken to verify that all securities are in order and the register shall be endorsed accordingly.~~

## **DEBT RESTRUCTURING**

~~TD91/3~~

~~480.01 A debt restructuring is any action, other than defeasance of debt or conversion of a convertible debt to equity, taken to alter the obligations of a debtor in respect of an existing debt. It includes arrangements which restructure debt by repurchasing the existing debt to be replaced by a new debt with different maturity terms and/or interest rates, normally resulting in a cash receipt or payment on debtors' account.~~

~~The principle of deferral and amortisation should be applied with respect to the difference between the [book] capital value of the original debt at purchase yield on the restructuring date, and the [market] capital value of the original debt at settlement yield on the restructuring date. The amortisation period is to be based upon the term of the replacement debt, or the average term of the debt portfolio as appropriate, and have regard to the term of the original debt.~~

**SALARIES AND WAGES**  
**PAYMENT OF SALARIES AND WAGES**

**GENERAL**

**500.01** ~~The following method of calculating the amount of pay due to an officer or employee should be adopted by Authorities:-~~

- ~~(1) Where officers or employees in receipt of annual salaries or the weekly equivalent of annual salaries are paid weekly or fortnightly on a 7-day base, the proportion payable for any period shall be computed by multiplying the annual salary by the number of days in the period and dividing that product by 365.25.~~
- ~~(2) Where officers or employees in receipt of annual salaries are paid monthly the amount payable in respect of any calendar month shall be 1/12th of the annual salary and the amount payable for a lesser period shall be computed by multiplying the amount payable in respect of any calendar month by the number of days in such lesser period and dividing that product by the number of days in the particular pay period.~~
- ~~(3) Where officers or employees in receipt of annual salaries or the weekly equivalent of annual salaries are paid weekly or fortnightly on a 5-day pay base, the proportion payable for any period shall be computed by multiplying the annual salary by the number of days worked in the period and dividing that product by 260.8929.~~
- ~~(4) In the case of a person paid at a weekly rate the proportion payable for a period less than one week shall, where no specific provision is made therefor in the relevant Award or Agreement, be the amount calculated by multiplying the weekly rate by the number of hours for which the person is to be paid and dividing that product by the number of working hours represented by the weekly rate of pay.~~
- ~~(5) Where the salary of an officer or employee is converted from a weekly to an annual rate from a date other than the first day of a pay period, calculation of the daily rate on the basis of the annual rate shall not be effected until the commencement of the following pay period. For the remainder of the pay period in which the salary is converted, payment shall continue to be calculated on a weekly basis.~~

**500.02** ~~Attention is drawn to Directions 190.04, 190.05, 286.01 and 286.02 concerning the examination and certification of salary and wage vouchers and uncollected salaries, wages and overtime.~~

**500.03** ~~Where net salaries or wages are required to be paid to a bank or an approved building society or credit union, such officer or employee shall complete and sign an authority form setting out the necessary particulars.~~

**500.04** ~~Where salaries or wages are paid to the credit of bank accounts, building societies or credit unions, departments may, where considered necessary to ensure that funds will be available to an officer or employee on the pay day, arrange with the organisations concerned for the appropriate deposit documents to be lodged up to three days prior to~~

~~payday, subject to the covering cheque or direct debit being dated and negotiated not earlier than the day before pay day.~~

## **PUBLIC SERVICE CENTRALISED PAYROLL SYSTEM**

~~**502.01** Authorities who use the Centralised Payroll System for the preparation of payroll documents shall comply with procedures contained in the Departmental Manual of Procedures and Annexures thereto and any amendments or additions issued separately by the Treasury under these Directions. Net salaries or wages of an officer or an employee will be paid to a bank or to an approved building society or credit union for the credit of an account, nominated by such officer or employee.~~

## **CHIEF EXECUTIVE SERVICE AND SENIOR EXECUTIVE SERVICE**

~~**TD89/8**~~

~~**503.01** The Public Sector Management (Executives) Amendment Act 1989 provides for the employment of all chief executive officers and senior executive officers to be governed by the contract of employment with their employer. Conditions of the contract cover the officer's remuneration package comprising the monetary remuneration and employment benefits including the right of return to the public sector.~~

~~**TD89/8**~~

~~**503.02** Operation of both schemes comes within the administration of the Premier who will issue guidelines from time to time including the methods of costing and range of approved employment benefits.~~

## **DECEASED ESTATES**

~~**506.01** Where a claim is made for payment of salaries, wages, allowances, overtime, or any expenses due to a deceased officer or employee and the applicant asserts that the deceased left property of insufficient value to warrant the expense of applying for Probate of the Will or Letters of Administration of the estate and that the funeral expenses were paid by the applicant or some other authority which will not make any claim, a statutory declaration shall be made by the applicant to this effect.~~

~~**506.02** Upon production of the receipt for funeral expenses, Ministerial approval shall be sought to pay the amount concerned to the applicant. Attention, however, is drawn to section 122 (5) of the Stamp Duties Act relating to the payment of funeral expenses from a deceased's savings bank account. In all other cases, unpaid salaries, etc., shall be paid to the estate of the deceased officer or employee upon production of grant of Probate or Letters of Administration.~~

## **PROVISION OF FUNDS TO MEET PAYMENT OF SALARIES IN RESPECT OF NEWLY CREATED POSITIONS**

~~**508.01** A department in seeking approval to the creation of new positions and/or the variation of existing establishments shall forward an additional copy of its communication to the~~

~~Public Service Board for subsequent transmission to the Treasury with the terms of the Board's approval.~~

~~**508.02** Upon receipt of the Public Employment Industrial Relations Authority's advice to the Treasury, consideration will be given to the provision of funds and the department notified of the Treasurer's decision. In no circumstances shall new appointments be made until advice has been received that the required funds have been provided by the Treasurer.~~

~~**FD89/4**~~

~~**508.03** As departments will not make a direct approach to the Treasury for the provision of funds in these cases, full information concerning the costs involved, both on an annual and current financial year basis, and the vote or votes affected, should be incorporated in the submissions to the Public Employment Industrial Relations Authority.~~

## **ACCOUNTING FOR AND FUNDING OF EMPLOYEE ENTITLEMENTS (SUPERANNUATION, LONG SERVICE LEAVE, SICK LEAVE ETC.)**

~~**510.01** **GOVERNMENT SERVICES** (fully budget funded) **COMMERCIAL ACTIVITIES** (off budget agencies and activities belonging to Government Service Organisations) and **SEMI-COMMERCIAL AUTHORITIES** (partly subsidised by the budget).~~

~~Organisations in this category should:~~

- ~~(1) recognise all employee entitlements in the financial period in which they emerge,~~
- ~~(2) progressively seek to recover these from revenues,~~
- ~~(3) not fund the liability unless otherwise directed by the Treasurer.~~

~~**510.02** **COMMERCIAL AUTHORITIES** (self funded Government trading enterprises, including State owned corporations).~~

~~Organisations in this category should:-~~

- ~~(1) recognise all employee entitlements in the financial period in which they emerge,~~
- ~~(2) fully fund superannuation entitlements,~~
- ~~(3) meet other employee entitlements on a normal commercial basis from general operating cash flow (i.e. no specific funding).~~

## **DEDUCTIONS FROM SALARIES AND WAGES**

### **GENERAL**

~~**520.01** No deduction shall be made from salaries or wages without the prior approval of the Treasurer unless prescribed by statute.~~

~~**FD92/1**~~

~~**520.02** Deductions, which fall within the undermentioned broad categories, shall be made only in respect of approved organisations and after the employees concerned sign authorities~~

~~for the deductions to be made-~~

- ~~(1) Assurance Premiums.~~
- ~~(2) Contributions to Hospital and Medical Funds.~~
- ~~(3) Subscriptions to Employee Unions or Associations.~~
- ~~(4) Repayments of Personal Loans.~~
- ~~(5) Subscriptions to Commonwealth Loans.~~
- ~~(6) Payments to Building Societies and Credit Unions where the organisations are constituted for the benefit of Public Servants.~~
- ~~(7) Repayments to War Service Loans.~~
- ~~(8) Payments to Savings Schemes.~~
- ~~(9) Child Maintenance payable to Child Support Agency.~~
- ~~(10) Donations to Charities.~~
- ~~(11) Miscellaneous.~~

~~A list of approved organisations will be advised to departments from time to time.~~

#### **TD92/1**

**520.03** ~~Approval for deductions being made in respect of subscriptions to employee unions or associations and donations to charities may be given by Department Heads subject to the following conditions-~~

- ~~(a) The union or association is a registered Trade Union of employees or the organisation is a registered charity;~~
- ~~(b) deductions are made on a regular basis;~~
- ~~(c) general increases are applied at the Department's or Statutory Authority's convenience;~~
- ~~(d) the processing of the deductions can be accomplished within existing administrative resources; and~~
- ~~(e) the employees complete the approved form of deduction authority.~~

**520.04** ~~New authorities given by officers and employees for deductions in respect of subscriptions to group schemes, such as hospital and medical benefit funds, shall be accepted only where the subscriptions are made for the benefit of the contributor or his dependants.~~

**520.05** ~~Where deductions from salaries and wages are already being made for the benefit of persons other than officers or employees or their dependants, such deductions shall be allowed to continue provided that the officer or employee concerned is, and continues to be, a contributor to the same organization.~~

#### **TD89/4**

**520.06** ~~Notifications showing new variations from the base list shall be forwarded to the organizations concerned with departmental cheques covering deductions from salaries~~

~~and wages.~~

~~FD92/1~~

~~520.07 Commission shall be charged on amounts deducted except where exempted by the Treasurer. Exemptions have been granted on deductions in respect of categories (3) to (9) in Direction 520.02 and certain miscellaneous items.~~

~~Commission at the rate of 2.5 per cent shall be charged in respect of category (2) in Direction 520.02. A minimum rate of 2.5 per cent commission is chargeable in respect of categories (1), (10) and (11) in Direction 520.02 (except where exempted).~~

~~Commission is to be deducted for all categories of staff including Chief Executive Service and Senior Executive Service Officers.~~

~~520.08 In accordance with the relevant provisions of the Public Sector Management Act, 1988, Transport Act, 1930, Government Railways Act, 1912, Police Regulations Act, 1899, Main Roads Act, 1924, or the Attachment of Wages Limitation Act, 1957, sums shall be retained from amounts deducted from salaries and wages in satisfaction of judgment orders against officers and employees.~~

~~The percentage retained will be an amount equal to 5 per cent of amounts deducted or such other percentage as the Governor may, by order, notify in the Government Gazette.~~

~~At present the Governor has ordered that a deduction of 10 per cent will apply in respect of the departments and authorities governed by these Acts.~~

~~As regards employees of statutory authorities not covered by the abovementioned Acts, 10 per cent of sums collected may be retained in accordance with the provisions of the Courts of Petty Sessions (Civil Claims) Act, 1970, or the District Court Act, 1973.~~

~~FD92/1~~

~~520.09 The form of authority for deductions shall be approved by the Treasurer and generally shall conform with the following specimen:~~

#### AUTHORITY FOR DEDUCTIONS FROM SALARY AND WAGES

The Accountant,  
Department

~~I,..... hereby authorise you to deduct from my salary or wages payable to me in respect of my employment with you, the sum of \$..... from every fortnightly salary or wage, and to remit the amount so deducted to .....~~

~~All amounts remitted on my behalf, pursuant to this Authority shall be deemed to be payments to me personally.~~

~~This Authority is to continue until such time as it is withdrawn by me in writing.~~

~~In consideration to your consenting to make such deduction and payment as above, I agree for myself, my executors, administrators and assigns to hold Her Majesty, the Department of ..... and every employee thereof, harmless and indemnified against any claim arising out of any act or omission to act in pursuance of this Authority or any failure to make deductions and remittances as authorised herein.~~

Signature.....

Serial No.....

Departmental  
address.....

Date.....

## DEDUCTIONS IN RESPECT OF NATIONAL SAVINGS GROUPS

- ~~522.01 Unless otherwise approved, deductions in respect of National Savings Groups shall be paid to trustees, appointed by departments or authorities from among contributors, whose duty shall include the opening and operation of a group bank account in accordance with procedures advised by the Commonwealth Loans and National Savings Organization.~~
- ~~522.02 The fidelity of trustees will be covered free of charge by the Treasury Guarantee Fund up to the limits of cover provided by that Fund.~~
- ~~522.03 In view of this cover, authorities shall appoint a senior officer (not necessarily a contributor) to be auditor or supervisor of the group and the officer's duty will include retaining custody of the cheque book and supervising and checking all operations to the extent necessary.~~
- ~~522.04 Unless other arrangements have been approved, members of National Savings Groups shall sign an authority for interest earned in the Group's bank account to be dealt with in accordance with a decision of the majority of members in the Group at the time decision is made.~~
- ~~The decision should be made as soon as practicable after interest is credited to the Group's bank account.~~
- ~~522.05 If a department should prefer to use a departmental banking account instead of following the procedure outlined above, application to do so should be made to the Treasury.~~

## LIMITATION OF DEDUCTIONS

### - PERSONAL LOAN REPAYMENTS AND JUDGMENT ORDERS

- ~~524.01 Where an officer or employee gives an order for repayment instalments on personal loans to be deducted from salary or wages, the net amount of salary or wages actually received after allowing for all deductions shall not be reduced below an amount equal to \$8 less than the basic wage for males or females as the case may be in force for the time being.~~
- ~~524.02 In no case shall a deduction under a judgment order be made which will reduce the net amount to be received by an officer or employee to less than \$8 below the male or female basic wage as the case may be. (Schedule 6 (5) Public Sector Management Act, 1988.)~~

## PAYMENT OF INCOME TAX DEDUCTIONS



## TO THE COMMISSIONER OF TAXATION

- 526.01** ~~In order to ensure that remittances to the Australian Taxation Office agree in total with the total of income tax deductions shown on group certificates issued by them, Authorities shall undertake a reconciliation, at least monthly, to balance the amounts remitted to the Australian Taxation Office, with the total deducted from employees' salaries and wages in that period, as reflected in the earnings records from which the group certificates are produced.~~
- 526.02** ~~Any discrepancy between the total of the Group Certificates and the amounts remitted to the Australian Taxation Office, which cannot be located in reasonable time without undue effort and expense, shall be adjusted in the following manner after agreement with the Australian Taxation Office as to the amount involved:~~
- ~~(1) Where the total of income tax deductions as per group certificates exceeds the total of the amounts paid to the Australian Taxation Office for the year in question, the difference is to be paid to the Australian Taxation Office and the amount involved charged against the appropriate salaries, wages and allowances item of the department's vote.~~
  - ~~(2) Where the total of the amounts paid to the Australian Taxation Office for the year exceeds the total of income tax deductions as shown by group certificates, the amount of the difference is to be claimed from the Australian Taxation Office and credited to the Consolidated Fund revenue item "Repayments to Credit of Consolidated Fund Votes - Previous Years" or, where Consolidated Fund is not involved, to an appropriate departmental account.~~
- 526.03** ~~Whilst adjustments are to be effected in the above manner, all reasonable steps shall be taken subsequently to locate and adjust discrepancies, and any major discrepancy shall be reported to the Treasury.~~
- 526.04** ~~The attention of authorities is drawn to the Australian Taxation Office's general requirement as set out in the leaflet ..... "Group Instalment Deduction Procedure - Notes for Guidance of Employers".~~

~~In particular, attention is invited to the notes under the headings.. Preparation of Group Certificates; Issue of Group Certificates; Group Certificate issued for an amount in excess of Instalment Deductions Made; and Reconciliation Statement.~~

### TD93/2

- 526.05** ~~Under the terms of the Deputy Commissioner of Taxation's Ruling IT 2171, authorities should remit P.A.Y.E. taxation deductions to the Australian Taxation Office by the seventh day of the month following that in which the deductions are made.~~

~~Authorities are requested to conform with efficient funds management practice and remit their respective PAYE deductions to reach the Deputy Commissioner on the seventh day of each month or on the first working day after that day, when it falls on a weekend or public holiday.~~

~~For those authorities which fall under the definition of an 'early remitter' within section 221EC of the Income Tax Assessment Act, payments are required to be received by the seventh and twenty first days of each month. When either day falls on a weekend or public holiday, the payments should reach the Deputy Commissioner by the first working day after the weekend or public holiday.~~

~~Authorities operating within the Treasury Banking System must ensure that these~~

~~payments are correctly recorded on the appropriate day of their monthly cash flow forecast when this is submitted to the Treasury.~~

## ~~FD93/2~~

~~526.06 With regard to tax deductions from prescribed payments, authorities should remit such deductions to the Australian Taxation Office by the fourteenth day of the month following that in which the deductions are made.~~

~~Authorities are requested to conform with efficient funds management practice and remit deductions from prescribed payments by the fourteenth day of each month or the first working day after that day, when the fourteenth falls on a weekend or public holiday.~~

## RECOVERY OF SALARY COSTS, ETC. FOR SERVICES RENDERED

### OFFICERS ON LOAN TO THE COMMONWEALTH

~~540.01 The salary of a State officer on loan to the Commonwealth for the purpose of undertaking tasks or assignments on behalf of the Commonwealth, shall be recovered from the Commonwealth on the basis of payments made by the State.~~

~~However, where practicable the Commonwealth authority is to be requested to undertake the payment of the salary direct to the officer concerned.~~

~~540.02 Unless otherwise approved, the following procedures shall apply:~~

- ~~(1) Where the salary of an officer on loan full time to the Commonwealth is paid by the State, claims on the Commonwealth for recoup of expenditure shall include the full salary payment, holiday and overtime pay, workers' compensation insurance and annual and sick leave.~~

~~In addition the cost of the employer's liability for superannuation is recoverable and shall be ascertained by multiplying the employee's contributions by the relevant fractions appearing in Direction 940.01.~~

- ~~(2) An officer on loan to the Commonwealth shall be granted recreation leave and sick leave and payment for overtime, travelling expenses, etc., under Commonwealth conditions.~~

~~Such officer may apply to his State employer to be granted sick leave under State conditions in excess of that granted under Commonwealth Regulations and the leave will be a State liability in respect of the excess period.~~

~~Recreation leave standing to the credit of an officer at date of commencement of duty with a Commonwealth department will remain as a credit to the officer concerned and payment for such leave will be a State liability.~~

~~Recreation leave accruing under Commonwealth conditions or in respect of service subsequent to entry on duty with the Commonwealth, will be a liability upon Commonwealth funds.~~

~~Where a State officer on loan to the Commonwealth is in receipt of a salary from the Commonwealth at a rate higher than his State salary, the Commonwealth will accept liability for the difference between the officer's State salary and his Commonwealth salary in respect of any period of sick leave granted under State~~

~~conditions in excess of that allowable under Commonwealth conditions, or in respect of any period that the officer is granted leave of absence under State conditions to supplement sick leave on reduced pay.~~

~~(3) Upon the completion of the period of Commonwealth service an officer's entitlement to long service leave shall be assessed and the value of leave accruing during the period on loan recovered. The calculation of the lump sum to be recovered from the Commonwealth will be based upon the Commonwealth salary which was being paid to the officer immediately prior to the date of termination of the loan arrangement.~~

~~(4) Where a State officer, while employed with the Commonwealth, is granted leave of absence other than to supplement sick leave on reduced pay, and subsequently resumes duty with the Commonwealth, the Commonwealth will bear the difference, if any, between the officer's State salary and his Commonwealth salary.~~

~~540.03 The above Directions do not apply to officer exchange programmes sponsored by the Public Employment Industrial Relations Authority.~~

#### **OFFICERS ON LOAN TO OTHER DEPARTMENTS AND STATUTORY AUTHORITIES**

~~542.01 In the Case of departments financed from the Consolidated Fund, the cost of the salary and allowances of an officer on loan to another department shall be met by the department to which the officer is on loan.~~

~~In addition such department shall be directly responsible for the actual payment of salary and allowances to the officer.~~

~~542.02 The foregoing Direction will not apply in circumstances where an officer is merely seconded to attend a course of instruction or to receive training which will ultimately be to the benefit of his own department.~~

~~542.03 Where an officer is on loan to another department, statutory authority or other organisation not financed from the Consolidated Fund, salary and associated costs shall be fully recovered and shall be determined by the following formula:~~

$$\frac{\text{Annual Salary Rate}^{\#} \times \text{Number of Days Worked} \times 125^*}{212 \text{ (or portions thereof) } 100}$$

~~212 (or portions thereof) 100~~

~~# Annual salary rate including allowances.~~

~~\* Standard oncost includes annual leave loading, pay roll tax, workers compensation insurance, employers' liability to superannuation, fixed administrative costs.~~

~~542.04 Amounts recovered for oncost shall be credited to Consolidated Fund Receipt Account No. 6365 "Oncosts recovered in respect of officers on loan, or performing a service."~~

~~542.05 Where an officer is on loan but is absent from duty for any reason, no salary or associated costs shall be recovered.~~

## OFFICERS PERFORMING A SERVICE TO OTHER DEPARTMENTS, STATUTORY AUTHORITIES AND PRIVATE ORGANISATIONS

~~544.01 Where an officer performs a service on behalf of another department, statutory authority or other organisation not financed from the Consolidated Fund, (but the officer physically remains within his department), salary and associated costs shall be fully recovered and shall be determined by the following formula:~~

$$\text{Annual Salary Rate}^{\#} \times \text{Number of Days Worked} \times \frac{130^*}{212 \text{ (or portions thereof) } 100}$$

~~212 (or portions thereof) 100~~

~~# Annual salary rate including allowances.~~

~~\* Standard oncost includes annual leave loading, pay-roll tax, workers compensation insurance, employers' liability to superannuation and fixed administrative costs and other overhead costs.~~

~~544.02 Unless special arrangements have been made, amounts recovered for oncost shall be credited to Consolidated Fund Receipt Account No. 6365 "Oncosts recovered in respect of officers on loan, or performing a service".~~

~~544.03 Where an officer is performing a service but is absent from duty for any reason, no salary or associated costs shall be recovered.~~

~~544.04 Departments should seek recoupment for travelling costs and allowances if paid in the course of providing services and where services are undertaken on behalf of a private organisation a suitable profit margin should be added, based upon past experience or as otherwise determined by the Treasurer.~~

~~544.05 In the case of arrangements which operate between two departments, both of which are financed from the Consolidated Fund, no recovery of salaries and associated costs need be sought, unless otherwise directed by the Treasurer.~~

## OFFICERS TRANSFERRED TO OTHER DEPARTMENTS AND STATUTORY AUTHORITIES

~~546.01 Wherever practicable, transfers of officers should be made on a day immediately following a pay period.~~

~~546.02 Where an officer or employee is transferred between departments operating within Consolidated Fund the following procedures shall apply.~~

- ~~(1) When an officer is transferred at his existing or at an increased salary, payment at his existing salary shall be made by the first department until the end of the current pay period.~~
- ~~(2) Any additional amount due consequent upon transfer at a higher salary shall be paid by the department to which the officer is transferred.~~
- ~~(3) When an officer is transferred at a reduced salary, payment shall be made by the first department only to the date of transfer and payment from this date shall be made by the department to which the officer or employee is transferred.~~
- ~~(4) No recoupment shall be effected as between departments of any amounts paid in~~

~~accordance with the foregoing.~~

~~**546.03** Where one or both of the departments or authorities are operating outside the Consolidated Fund the salary of the transferred officer shall be paid by the department or authority to which he is transferred from the day on which he takes up duty.~~

~~**546.04** When a transfer is made before the signing of an award, etc., increasing the salary, wage or overtime rate from a date prior to the transfer date, the department or authority (including departments operating within the Consolidated Fund) to which the officer is transferred shall be responsible for the payment of the full amount of the adjustment without any recoupment from the former department or authority.~~

~~The department or authority from which the officer is transferred should be advised of the particulars of the adjustment paid.~~

## PAYMENT FOR LEAVE

### GENERAL

~~600.01~~ Conditions governing payments in respect of extended leave on the death, retirement or resignation and in respect of recreation leave on the retirement or resignation of officers and employees coming within the operation of the Public Service Act, 1979, are set out in the "Procedure Handbook - Staff and Personnel Matters" issued by the Public Service Board.

### PAYMENT OF MONETARY VALUE OF LEAVE IN RESPECT OF DECEASED PUBLIC SERVANTS

~~602.01~~ The monetary value of leave up to the maximum prescribed in terms of the relevant Act, regulation or award, due to a deceased officer or employee at date of death is payable in the order stated (each class taking to the exclusion of others) as an Act of Grace under Ministerial Authority to-

- ~~(1)~~ The widow or widower of the deceased officer or employee; or
- ~~(2)~~ The children of the deceased officer or employee; or
- ~~(3)~~ The dependent relatives of the deceased officer or employee, provided that where the particular statute applicable requires the employing authority to determine the dependent relative to whom the money value of extended leave due at date of death shall be paid, the money value of recreation leave due at date of death shall also be paid to the person so determined; or

~~TD88/7~~

- ~~(4)~~ The de facto husband or de facto wife of a deceased officer, to the extent or as provided in the De Facto Relationships Act, 1984; or
- ~~(5)~~ The personal representative of the deceased officer or employee.

~~602.02~~ Where funeral expenses of the deceased employee have not been paid or where they have been paid by a party other than the person making claim for payment of the value of extended and/or recreation leave, it shall be discretionary to seek the approval of the Minister to direct that the funeral expenses shall be paid to the funeral director or to such person who has paid them, before payment of any moneys to the claimant or to any other person.

~~However, in considering any claim, enquiries should be made as to what approaches have been made for payment of funeral expenses in accordance with Section 122(5) of the Stamp Duties Act, from any assets of the deceased which are held in a savings bank account or an insurance company.~~

### PROVISION OF FUNDS FOR LEAVE ON RETIREMENT, RESIGNATIONS, ETC.

~~604.01~~ Where the monetary value of leave forms a charge against Consolidated Fund, the following procedures shall apply:

- ~~(1)~~ All payments for extended leave on retirement (including retirement on account of ill health), resignation or termination of services by reason of retrenchment shall

be charged to the item "~~A200 - Payments for Leave on Retirement, Resignation, etc.~~"

- ~~(2) Upon the cessation of employment of an officer or employee whose services have been satisfactory, he/she shall be paid, as a gratuity, the monetary value of recreation leave accrued in accordance with the Public Service Regulations and the amount shall be charged against item "A200 - Payments for Leave on Retirement, Resignation, etc."~~

#### **PROVISION OF FUNDS FOR THE PAYMENT OF THE MONETARY VALUE OF LEAVE IN RESPECT OF DECEASED PUBLIC SERVANTS**

~~606.01 Payments of the monetary value of extended or recreation leave due in respect of deceased public servants shall be charged to the Treasury item "A400 - Monetary Value of Leave Payable in respect of Deceased Public Servants" when they are properly chargeable to Consolidated Fund except in the following cases -~~

- ~~(1) Department of Health~~
- ~~(2) State Lotteries Office~~
- ~~(3) Public Trustee~~

~~606.02 These three last mentioned bodies shall charge payments in respect of extended or recreation leave due to deceased officers to their own Consolidated Fund votes or, where these are insufficient, application shall be made to the Treasury for funds.~~

#### **PAYMENTS IN RESPECT OF EXTENDED OR RECREATION LEAVE TAKEN**

~~608.01 Where an officer or employee takes extended leave during their term of employment payment may be made as a lump sum in advance included with the periodic salary/wages payment in the last payday prior to proceeding on leave providing:~~

- ~~(1) The terms of direction 608.02 are met; and~~
- ~~(2) Sufficient extended or recreation leave balance remains to cover the period from payment to the time leave commences; and~~
- ~~(3) The payroll system is computerised with adequate processing capabilities for making and controlling advance payments.~~

~~Where directions 608.01 (2) and (3) are not met, payment may be made on the last day of duty prior to commencing on leave. In either case this payment is to be made only if requested, and sufficient notice is given of the desire to receive payment in advance, but not as a gratuity.~~

~~608.02 Where an officer or employee takes extended leave during his service, any payment in advance shall be made only for leave accrued at the time of proceeding on leave.~~

~~608.03 Officers or employees may be paid increments falling due during a period of extended leave granted during their service provided that their services were satisfactory prior to entry on such leave.~~

~~608.04 Except as indicated in Direction 608.07, all advance payments in respect of extended or recreation leave taken while an officers or employee remains in the service shall be charged to the item "A100 Salaries, Wages and Allowances" where the cost is to be met from Consolidated Fund.~~

~~608.05 When proceeding on recreation leave an officer or employee may be paid their entitlement in respect of the pay days occurring during the period of leave. The payment is to be included with the periodic salary/wages payment in the last payday prior to proceeding on leave providing:~~

~~(1) The terms of direction 608.06 are met; and~~

~~(2) Sufficient extended or recreation leave balance remains to cover the period from payment to the time leave commences; and~~

~~(3) The payroll system is computerised with adequate processing capabilities for making and controlling advance payments.~~

~~When directions 608.05 (2) and (3) are not met payment may be made on the last day of duty prior to commencing on leave. In either case this payment is to be made only if requested, and sufficient notice is given of the desire to receive payment in advance, but not as a gratuity.~~

~~608.06 Accounting officers shall ensure that all authorised deductions are taken into account in respect of the whole period covered by an advance payment.~~

~~608.07 Where salaries or wages chargeable against the Consolidated Fund are paid in advance, any portion relating to a succeeding financial year shall be charged to Advances to be Recovered Account within Special Deposits Account.~~

~~This account shall be adjusted by repayment from the vote concerned in July of the financial year to which the charge applies.~~

~~608.08 No action shall be taken to recover any overpayment of salary or wages as a consequence of an officer or employee dying before completing recreation leave paid for in advance.~~

#### **PROVISION OF FUNDS FOR FINANCIAL ASSISTANCE TO OFFICERS ON STUDY LEAVE**

~~610.01 Expenditure associated with the granting of study leave to officers shall be charged against the funds of the department concerned, except for Public Service Board Fellowships.~~

~~In the case of Public Service Board Fellowships, payments shall be made initially by departments and shall then be recouped from the Board's C item "Officers of the Public Service on Study Leave, Scholarships, etc. - salaries, allowances and other expenses"~~

~~Before employing any temporary assistance to carry out all or part of the duties of an officer on study leave, departments shall apply to Treasury for the necessary funds in supplementation of the amount provided under the appropriate A item.~~

~~Any request for supplementation shall include information on savings available where an officer is on study leave on less than full salary.~~



~~610.02 Expenditure associated with the Study Assistance Grant Scheme or the Public Service Board's part-time scholarship scheme, comprising payments to institutions for compulsory fees, shall be charged against the Board's C item, "Fees and Costs of Training of Officers of the Public Service."~~

~~610.03 Departments shall make the actual payments involved in accordance with the approved bases of assistance and shall then recoup their drawing accounts to the extent necessary by drawing on the Treasury by abstract charging the appropriate Public Service Board's Vote mentioned above.~~

~~The Departmental abstract should be prepared and forwarded to the Treasury in duplicate at monthly intervals, if practicable, so that a copy can be referred by the Treasury to the Public Service Board, indicating the amount which has been charged against the Board's Vote in the Treasury ledgers.~~

### **LIABILITY FOR LEAVE IN RESPECT OF TRANSFERRED OFFICERS**

~~612.01 Where an officer or employee of a department or statutory authority transfers to another department or statutory authority, any liability for payment of leave entitlements at the date of transfer shall be accepted by the new employer, unless otherwise provided for in legislation.~~

### **CALCULATION OF EXTENDED LEAVE LIABILITY**

~~614.01 Authorities are to calculate a provision for extended leave after five years service, (deducting leave already taken). The following guidelines should be applied to ensure uniformity in the calculation of extended leave:~~

#### ~~For Service between 5 years and 10 years~~

- ~~(i) On the completion of 5 years service the entitlement is 1 month on full pay.~~
- ~~(ii) For each completed year in excess of 5 years the entitlement is 6 days.~~
- ~~(iii) For each month of service after 5 years the entitlement is a half day.~~

#### ~~For Service of 10 years or more~~

~~TABLE 1 On the completion of 10 years service, staff are eligible for 2 months leave on full pay and for each completed year of service after 10 years the entitlement shown in Table 1.~~

~~TABLE 2 Entitlements for portions of a year.~~

~~TABLE 3 Conversion of calendar days to months.~~

#### TABLE 1

#### Period of Service

#### Period of leave due

5 years

.....

1 month

<del>6 years</del>	<del>.....</del>	<del>1 month 6 days</del>
<del>7 years</del>	<del>.....</del>	<del>1 month 12 days</del>
<del>8 years</del>	<del>.....</del>	<del>1 month 18 days</del>
<del>9 years</del>	<del>.....</del>	<del>1 month 24 days</del>
<del>10 years</del>	<del>.....</del>	<del>2 months</del>
<del>11 years</del>	<del>.....</del>	<del>2 months 15 days</del>
<del>12 years</del>	<del>.....</del>	<del>3 months</del>
<del>13 years</del>	<del>.....</del>	<del>3 months 15 days</del>
<del>14 years</del>	<del>.....</del>	<del>4 months</del>
<del>15 years</del>	<del>.....</del>	<del>4 months 15 days</del>
<del>16 years</del>	<del>.....</del>	<del>5 months</del>
<del>17 years</del>	<del>.....</del>	<del>5 months 15 days</del>
<del>18 years</del>	<del>.....</del>	<del>6 months</del>
<del>19 years</del>	<del>.....</del>	<del>6 months 15 days</del>
<del>20 years</del>	<del>.....</del>	<del>7 months</del>
<del>21 years</del>	<del>.....</del>	<del>7 months 15 days</del>
<del>22 years</del>	<del>.....</del>	<del>8 months</del>
<del>23 years</del>	<del>.....</del>	<del>8 months 15 days</del>
<del>24 years</del>	<del>.....</del>	<del>9 months</del>
<del>25 years</del>	<del>.....</del>	<del>9 months 15 days</del>
<del>26 years</del>	<del>.....</del>	<del>10 months</del>
<del>27 years</del>	<del>.....</del>	<del>10 months 15 days</del>
<del>28 years</del>	<del>.....</del>	<del>11 months</del>
<del>29 years</del>	<del>.....</del>	<del>11 months 15 days</del>
<del>30 years</del>	<del>.....</del>	<del>12 months</del>
<del>31 years</del>	<del>.....</del>	<del>12 months 15 days</del>
<del>32 years</del>	<del>.....</del>	<del>13 months</del>
<del>33 years</del>	<del>.....</del>	<del>13 months 15 days</del>
<del>34 years</del>	<del>.....</del>	<del>14 months</del>
<del>35 years</del>	<del>.....</del>	<del>14 months 15 days</del>

<del>36 years</del>	<del>.....</del>	<del>15 months</del>
<del>37 years</del>	<del>.....</del>	<del>15 months 15 days</del>
<del>38 years</del>	<del>.....</del>	<del>16 months</del>
<del>39 years</del>	<del>.....</del>	<del>16 months 15 days</del>
<del>40 years</del>	<del>.....</del>	<del>17 months</del>
<del>41 years</del>	<del>.....</del>	<del>17 months 15 days</del>
<del>42 years</del>	<del>.....</del>	<del>18 months</del>
<del>43 years</del>	<del>.....</del>	<del>18 months 15 days</del>
<del>44 years</del>	<del>.....</del>	<del>19 months</del>
<del>45 years</del>	<del>.....</del>	<del>19 months 15 days</del>
<del>46 years</del>	<del>.....</del>	<del>20 months</del>
<del>47 years</del>	<del>.....</del>	<del>20 months 15 days</del>
<del>48 years</del>	<del>.....</del>	<del>21 months</del>
<del>49 years</del>	<del>.....</del>	<del>21 months 15 days</del>
<del>50 years</del>	<del>.....</del>	<del>22 months</del>

**TABLE 2**

<b><u>Period of Service</u></b>	<b><u>Leave Accrued</u></b> <b><u>Calendar days</u></b>
<del>12 days to 23 days .....</del>	<del><math>\frac{1}{2}</math></del>
<del>24 days to 1 month 5 days .....</del>	<del>1</del>
<del>1 month 6 days to 1 month 17 days .....</del>	<del><math>1\frac{1}{2}</math></del>
<del>1 month 18 days and less than 2 months .....</del>	<del>2</del>
<del>2 months to 2 months 11 days .....</del>	<del><math>2\frac{1}{2}</math></del>
<del>2 months 12 days to 2 months 23 days .....</del>	<del>3</del>
<del>2 months 24 days to 3 months 5 days .....</del>	<del><math>3\frac{1}{2}</math></del>
<del>3 months 6 days to 3 months 17 days .....</del>	<del>4</del>
<del>3 months 18 days and less than 4 months .....</del>	<del><math>4\frac{1}{2}</math></del>
<del>4 months to 4 months 11 days .....</del>	<del>5</del>

<del>4 months 12 days to 4 months 23 days .....</del>	<del>5<sup>1</sup>/<sub>2</sub></del>
<del>4 months 24 days to 5 months 5 days .....</del>	<del>6</del>
<del>5 months 6 days to 5 months 17 days .....</del>	<del>6<sup>1</sup>/<sub>2</sub></del>
<del>5 months 18 days and less than 6 months .....</del>	<del>7</del>
<del>6 months to 6 months 11 days .....</del>	<del>7<sup>1</sup>/<sub>2</sub></del>
<del>6 months 12 days to 6 months 23 days .....</del>	<del>8</del>
<del>6 months 24 days to 7 months 5 days .....</del>	<del>8<sup>1</sup>/<sub>2</sub></del>
<del>7 months 6 days to 7 months 17 days .....</del>	<del>9</del>
<del>7 months 18 days and less than 8 months .....</del>	<del>9<sup>1</sup>/<sub>2</sub></del>
<del>8 months to 8 months 11 days .....</del>	<del>10</del>
<del>8 months 12 days to 8 months 23 days .....</del>	<del>10<sup>1</sup>/<sub>2</sub></del>
<del>8 months 24 days to 9 months 5 days .....</del>	<del>11</del>
<del>9 months 6 days to 9 months 17 days .....</del>	<del>11<sup>1</sup>/<sub>2</sub></del>
<del>9 months 18 days and less than 10 months .....</del>	<del>12</del>
<del>10 months to 10 months 11 days .....</del>	<del>12<sup>1</sup>/<sub>2</sub></del>
<del>10 months 12 days to 10 months 23 days .....</del>	<del>13</del>
<del>10 months 24 days to 11 months 5 days .....</del>	<del>13<sup>1</sup>/<sub>2</sub></del>
<del>11 months 6 days to 11 months 17 days .....</del>	<del>14</del>
<del>11 months 18 days and less than 12 months .....</del>	<del>14<sup>1</sup>/<sub>2</sub></del>
<del>12 months .....</del>	<del>15</del>

**TABLE 3**

**Conversion of Calendar Days to Months**

<del>30</del>	<del>calendar days to be equivalent to</del>	<del>1 month</del>
<del>61</del>	<del>" " " " "</del>	<del>2 months</del>
<del>91</del>	<del>" " " " "</del>	<del>3 months</del>
<del>121</del>	<del>" " " " "</del>	<del>4 months</del>

<del>152</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>5 months</del>
<del>182</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>6 months</del>
<del>212</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>7 months</del>
<del>243</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>8 months</del>
<del>273</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>9 months</del>
<del>304</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>10 months</del>
<del>334</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>11 months</del>
<del>365</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>"</del>	<del>12 months</del>

## PAYMENT OF PAY - ROLL TAX

### LIABILITY OF THE STATE TO PAY TAX

Repealed

~~**700.01** The N.S.W. Pay roll Tax Act provides that an "Employer" means any person who pays or is liable to pay any wages and includes the Crown in right of the State of New South Wales.~~

~~**700.02** For the purposes of the N.S.W. Pay roll Tax Act, the definition of 'Employer' includes all authorities and accordingly they should comply with the requirements imposed upon employers by that Act.~~

~~**TD88/14**~~

~~For the purposes of liability, all inner budget sector departments are considered as one employer group and pay roll tax must be paid at the rate of 6%, irrespective of an individual departments' level of wages and no department or agency is exempt from such payment.~~

~~**TD88/14**~~

~~**700.03** Authorities should approach the Office of State Revenue direct, for information concerning the determination of their tax liability and procedures for the remittance of their monthly payments.~~

~~**TD88/14**~~

~~**700.04** In accordance with the N.S.W. Pay roll Tax Act, authorities are required to remit pay roll tax payments within seven days of the close of each month and an annual return within 21 days of the financial year's end in each year.~~

~~Authorities are requested to conform with efficient funds management practice and remit their respective pay roll tax payments to reach the Commissioner for Pay roll Tax on the seventh day of each month or the last working day beforehand, when the seventh day falls on a weekend or public holiday.~~

~~Authorities operating on Treasury funds are obliged to make appropriate arrangements with the Funds Manager, the Treasury (phone (02) 9228 4403), where for any reason these arrangements cannot be complied with. Any exemption given is not to apply on a permanent basis, as this is a vital aspect of overall funds management practice, which should be observed in all circumstances.~~

## INTERNAL CONTROLS

### INTERNAL CONTROLS AND AUDIT

Replaced by TPP14-05 and TPP15-03

- ~~720.01 The Head of an Authority shall ensure that there is an effective system of internal control over the financial and related operations of the Authority, in accordance with Section 11 (1) of the Act.~~
- ~~720.02 Wherever practicable, the Head of an Authority shall establish and maintain an effective internal audit organisation, which shall be responsible to the Head of the Authority.~~
- ~~NOTE: With regard to Internal audit procedures, Authorities should refer to the manual "Treasury Guidelines for Internal Audit" which is available from the Government Printing Office or the N.S.W. Government Information Service.~~
- ~~720.03 The Head of an Authority shall supervise the preparation and maintenance of an accounting manual for use within the Authority.~~

## INTERNAL CONTROLS FOR COMPUTER BASED FINANCIAL SYSTEMS

### INTRODUCTION

~~TD87/8~~ Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

- ~~730.01 The following is a definition of terms used in Directions 730.02 to 750.01:~~
- ~~(1) **Project Sponsor** Executive officer responsible for the project development. Normally this officer is responsible for the user branch for which the project is being developed.~~
  - ~~(2) **User Manager** Branch manager of user operations.~~
  - ~~(3) **System Administrator** Officer responsible for daily maintenance of system. In large installations this may be the Computer Services Manager or nominated delegate, while in micro systems a System Administrator's tasks may be part of a clerical officer's duties.~~
  - ~~(4) **Project Manager** Officer responsible for the day to day work of the project development team.~~
- ~~730.02 Within each Authority the Project Sponsor, the User Manager and the System Administrator, as appropriate, shall be responsible, through appropriate management channels, for the application of the following controls.~~
- ~~Where the data processing function is not wholly within the ambit of that person's responsibility, the officer shall be satisfied by enquiry and periodical review, that these controls are applied. These controls apply to all computerised systems including mainframe, mini, micro and visual record computers and service bureaux operations.~~
- ~~Where use is made of the resources of a consultant or a bureau, reference should be made to the standards, guidelines and notices published by those organisations for assistance in determining requirements in regard to user specifications, programming, documentation, data input and output, file design and data retention.~~

## **ORGANISATIONAL CONTROLS SEGREGATION OF DUTIES**

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

~~740.01~~ ~~Effective organisational controls shall be exercised through appropriate segregation of duties:~~

- ~~(1) Personnel outside the E.D.P. Section shall be allocated responsibility for:
  - ~~(a) Initiation and authorisation of transactions.~~
  - ~~(b) Necessary action in response to output reports.~~
  - ~~(c) Control or accounting for critical items such as unused cheques and signature plates. In this respect, when signature plates are used, a user representative shall have custody of the plates and supervise the issue, printing, signing, reconciliation and distribution of cheques prepared by the computer.~~~~
- ~~(2) Also, the following duties shall be segregated as indicated:
  - ~~(a) The functions of
    - ~~(i) systems design and application programming;~~
    - ~~(ii) computer operations;~~
    - ~~(iii) data base administration; and~~
    - ~~(iv) where practical, software maintenance;~~shall be separated.~~
  - ~~(b) A control group or function, wherever practicable independent of the other computer operating functions and independent of officers who generate or authorise transactions, shall be established to review and balance computer input and output see 746.01 746.02.~~
  - ~~(c) Amendments to production programs shall be authorised and implemented independently from the programming team.~~~~

## **DEVELOPMENT CONTROLS DEVELOPMENT OF SYSTEMS AND PROGRAMS**

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

~~742.01~~ ~~Authorities must use an appropriate methodology such as "Spectrum" to control systems development. Through the use of such a methodology the Project Sponsor shall ensure either directly or through appropriate enquiry that accounting and internal control requirements are met in regard to the specification of systems and subsequent amendments and that computer programs and the data converted to machine readable form are adequately checked and tested for correctness.~~

~~The following procedures shall be included in any methodology adopted:~~

- ~~(1) Standards shall be established, documented and enforced for the specification of systems.~~
- ~~(2) Programming and computer systems design standards shall be established,~~

~~documented and enforced by appropriate systems and programming staff.~~

~~Where appropriate, confirmation should be obtained by the Project Sponsor that reference has been made to industry standards for coding conventions.~~

- ~~(3) Authorisation and approval in writing shall be obtained at each major phase of development as given below:
  - ~~(a) User specifications for each system shall be reviewed and approved by the Project Sponsor prior to the commencement of computer systems design and programming.~~
  - ~~(b) Acceptance of test results and final approval shall be obtained from the Project Sponsor prior to implementation and operation of a new system.~~~~
- ~~(4) Systems and programs shall be sufficiently tested under the supervision of the Project Manager in order to ensure reliability in accordance with original specifications
  - ~~(a) Co-operation should exist between the User Manager and the Project Manager in testing of systems. As a minimum, test data shall include transactions specifically designed to violate control procedures incorporated in the program as well as all combinations of valid transactions in order to test their acceptance and proper processing. This should be an on-going internal control function.~~
  - ~~(b) Final tests shall include all phases of the system, including manual and computer i.e. procedures used by computer operators, data control groups, source and user branches as well as the programs to be used.~~~~
- ~~(5) Effective control shall be maintained over the conversion of data from the old record system to the new master files and the initial operations up to and including final testing in order to prevent unauthorised changes and to ensure accurate and complete results.

~~As a control procedure, wherever practicable, accounting records converted to machine sensible form should be balanced to those contained in the old system by a person independent of the conversion process. In some cases it may be necessary to print the master file or any fields recalculated or converted and manually check data.~~~~
- ~~(6) Internal and external auditors as appropriate shall be consulted during systems design including preparation of specifications, computer systems design, testing and documentation to ensure that control requirements are satisfied. This consultancy should extend to any amendments made to systems and/or programs.~~
- ~~(7) Consideration should be given to the archive storage of public records which are or may become permanently valuable to the State. The Archives Office should be consulted on this aspect during the system design phase.~~
- ~~(8) Changes to systems and programs shall be subjected to the same controls as for new systems, i.e.:
  - ~~(a) Authorisation shall be obtained in writing before a change is initiated.~~
  - ~~(b) Acceptance of test results and final approval of changes shall be obtained in writing from the Project Sponsor.~~~~



~~(c) Computer operations staff shall not be authorised to make changes however minor these changes may be.~~

~~(d) The computer operations sections shall accept only properly approved changes. All changes shall be documented.~~

~~742.02 (1) All staff involved in the development of a system shall be given appropriate training in their respective duties.~~

~~(2) All staff shall be given at least an overview of the methodology adopted for the development.~~

## OPERATIONAL CONTROLS

~~744.01 Computer operating standards shall be established, documented and enforced (usually) by computer operations staff (or in the case of micro computers, the user staff) after due regard has been given to user requirements with respect to controls for the systems. Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03~~

~~744.02 The System Administrator and all computer operations staff shall be given appropriate training to ensure that the operating standards are carried out.~~

~~744.03 The User Manager shall periodically review computer operations to establish that physical security of files and integrity of data is maintained during computer operations. To achieve this objective the User Manager shall ensure either directly or through appropriate management channels that the following procedures are observed to the extent indicated:~~

~~(1) There shall be some method to check that correct files are used and output files are properly allocated, as indicated below:~~

~~(a) Computer files shall be labelled internally and externally to assist the operator in using the correct file for a run. (Note: It is the user's responsibility to specify the files to be used.)~~

~~(b) The version number of files maintained on disk should be verified before use and relabelled afterwards.~~

~~(c) In the absence of an automatic cataloguing system all computer files shall be controlled by the:~~

~~(i) maintenance of a properly indexed library;~~

~~(ii) issue of files, including master files and programs, only upon an authorised request or according to schedule;~~

~~(iii) maintenance of a library register of usage for all files which should be checked to ensure that unauthorised access has not occurred.~~

~~(d) Operators' manuals shall be used as the basis for all required actions by computer operators.~~

~~(e) The computer operating system (or programs) should be used to the extent possible to determine the validity of the files being used. eg. validity of version numbers checked before use.~~

- ~~(f) If files specified by the user are not available, the job should not be run and the user shall be advised accordingly.~~
- ~~(2) Where possible, computer operators should be denied access to program and systems documentation in order to guard against the possibility of manipulation of operating programs.~~
  - ~~(3) Computer equipment and facilities shall be effectively supervised to prevent unauthorised use. Access to the computer room shall be restricted to authorised personnel.~~
  - ~~(4) Where appropriate there should be a planned program of rotation of operators and joint operation on sensitive applications.~~
  - ~~(5) Where practicable, machine utilization logs and console print-outs should be reviewed periodically, if possible by a person independent of operators, to determine if standard operations procedures have been followed.~~
  - ~~(6) A password security system must be used to limit access to all files.~~
  - ~~(7) Knowledge of passwords shall be restricted to a practical minimum number of officers who shall be made aware of the need for secrecy in this respect.~~
- ~~Where practicable passwords should be committed to memory and should not be written down by operators. Passwords shall be changed frequently and at irregular intervals.~~
- ~~(8) A master list of passwords, shall be securely stored.~~
  - ~~(9) There should be procedures to ensure that only authorised jobs are processed and to prevent unauthorised changes to jobs being made.~~
  - ~~(10) The custody and distribution of all negotiable and accountable documents, license forms, etc. used in computer processing should be formally controlled. Areas to be considered include:
    - ~~(a) secure storage locations;~~
    - ~~(b) registers of usage; and~~
    - ~~(c) post production and issue reconciliations.~~~~
  - ~~(11) There should be established procedures for the disposal of EDP output and that these procedures take into account the sensitivity of the information contained thereon. Consider:
    - ~~(a) when decollating sensitive documents, ensure that interleaved carbon paper is disposed of in a secure manner;~~
    - ~~(b) spoiled documents may require secured disposal; and~~
    - ~~(c) classified or sensitive printout should not be released to unauthorised outside organisations.~~~~
  - ~~(12) There should be adequate control over the use of terminals. Possible techniques include:
    - ~~(a) physical locking of terminals;~~~~

- ~~(b) housing terminals in lockable rooms;~~
- ~~(c) restriction of terminal use to specific periods, functions, persons, locations etc.;~~
- ~~(d) centrally initiated connect/disconnect;~~
- ~~(e) misuse of terminals automatically reported to the main computer site; and~~
- ~~(f) a secure power supply should be provided to terminals particularly in open office environments.~~

### **SECURITY OF RECORDS AND EQUIPMENT**

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

**744.04**

- ~~(1) There shall be some method to readily and economically reconstruct files after minor processing errors or minor destruction of records.~~
  - ~~(a) Procedures shall be established to detect errors as early as possible.~~
  - ~~(b) Explicit operator instructions on error and halt conditions shall be prepared.~~
  - ~~(c) A back-up cycle for all master and transaction files shall be maintained.~~
  - ~~(d) In the event of the necessity to re-create a file, the System Administrator shall specify by way of standing instructions the files to be used. If practicable, user branches shall be advised of any such action in advance.~~
  - ~~(e) Checkpoint and restart procedures should be included with each program, where appropriate.~~
  - ~~(f) Equipment and file duplication should be used on critical systems, where practicable.~~
  - ~~(g) Detailed and explicit file redundancy procedures shall be maintained to avoid loss of critical data and to achieve economical use of storage mediums.~~
- ~~(2) There should be physical safeguards.~~
  - ~~(a) Access to the computer room should be appropriately restricted.~~
  - ~~(b) Equipment which is considered 'at risk' should be protected against theft.~~

### **DISASTER RECOVERY PLAN**

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

**744.05**

- ~~(1) There shall be a disaster recovery plan approved by the Authority Head for each computer installation. The plan should address, the threats to and the protection of the computerised information, the detection and containment of disasters and the recovery from disasters. If appropriate specialist external advice should be obtained.~~
- ~~(2) The plan for prevention of disaster shall include:~~
  - ~~(a) Procedures for the back-up and off site storage of:~~

- ~~(i) master files and transaction files;~~
- ~~(ii) transaction logs;~~
- ~~(iii) software; and~~
- ~~(iv) copies of files updated on-line.~~
- ~~(b) A risk analysis identifying and quantifying the risk the authority faces under each potential threat.~~
- ~~(c) Security strategies for protection against all significant anticipated threats to the data, hardware and environment, including:
  - ~~(i) complete loss of all on-site data;~~
  - ~~(ii) long term failure of main processor unit; and~~
  - ~~(iii) fire, flood, power surges or failure, air conditioning fluctuations or failure.~~~~
- ~~(3) The plan for recovery from disaster shall include:
  - ~~(a) The procedures for mobilising resources to continue the information processing while maintaining integrity of data;~~
  - ~~(b) The emergency response to mitigate the damage being caused;~~
  - ~~(c) An alternate processing arrangement including hardware, software, and stationery in an appropriate environment to permit recovery; and~~
  - ~~(d) Procedures to restore back up copies of the system to its status before disaster.~~~~
- ~~(4) After quantifying all risks and preparing a plan for prevention and recovery, each authority shall identify and quantify any remaining loss of revenue during the disaster and the recovery which cannot be prevented.~~
- ~~(5) The disaster recovery plan shall as far as possible be tested regularly and must be reviewed at least bi-annually to ensure it is current and accurate.~~

### SECURITY OF ON-LINE SYSTEMS

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

744.06

- ~~(1) Transaction or processing messages for security or high level maintenance from all terminals shall be included on a machine log. Messages should be serially numbered (where necessary and practicable) and include terminal identification, operator, time and details of transactions or processing.~~
- ~~(2) Where practicable, the log should be regularly reviewed to ensure only authorised use has occurred.~~
- ~~(3) Where practicable, physical access to a terminal should be restricted—locks and keys should be provided for each terminal which should not be left unattended without being locked off.~~
- ~~(4) There must be a system of password security to limit access to data; controls~~

~~744.03(7) and (8) apply in this respect.~~

- ~~(5) Where appropriate, a software time lock should be placed on the system to prevent use outside permitted hours.~~

### PROCESSING CONTROLS

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

~~746.01~~

- ~~(1) The System Administrator and User Manager must ensure that there are internal controls within a system which provide for completeness and accuracy of processing and the early detection of invalid or improbable situations caused by such factors as errors, fraud or unusual activity.~~
- ~~(2) Adequate training and supervision shall be given to all people associated with preparation of data for subsequent computer processing.~~

### INPUT CONTROLS

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

~~746.02~~

~~(1) Controls shall be established to:~~

- ~~(a) Ensure that all input has been properly checked and authorised.~~
- ~~(b) Where practicable, record input data in a control register as it is received together with the control totals which are to be used for subsequent balancing.~~
- ~~(c) Control errors rejected by the computer through the maintenance of a register which can be used to ensure that all errors are corrected by the proper source and that the corrections are re-entered into the system.~~
- ~~(d) Where practicable, ensure that output reports are available on time, that they balance with input controls and that they are properly distributed to users.~~
- ~~(e) Ensure there is evidence of correct processing. Output reports, especially error and control reports, should be reviewed as soon as available.~~

~~Discrepancies, errors, other unusual features which are detected should be reported immediately to appropriate staff so that corrective action may be taken while intermediate and/or print files are still available.~~

- ~~(f) Where the processing consists of several stages, controls should be established to ensure correct processing of each stage before proceeding to the next stage.~~
- ~~(2) There shall be some method of ensuring that all data is initially recorded, identified and verified.~~
- ~~(a) Where practicable, each transaction which materially alters master file records should be recorded initially on a specially designed form which should bear a processing identification code and be filed in such a manner that subsequent reference can be made to it.~~

~~These transaction advices should be prepared by a designated officer and should be checked by an authorising officer and both officers should sign or~~

~~initial the form accordingly.~~

~~Unused portions of these forms should be ruled off and once authorised, they should be kept under security prior to data entry in order to guard against unauthorised alterations and the introduction of unauthorised transactions.~~

- ~~(b) Where the accounting systems incorporate program generated transactions (e.g. debit raising on debtors accounts) there shall be a management trail to indicate the transactions automatically generated.~~

~~Where records are deleted from files or where fields are automatically "zeroised" (e.g. after production of group certificates, deletion from file of employees whose employment was terminated during the year and the return to zero of the year to date totals for continuing employees) appropriate output reports shall be produced fully documenting the changes made.~~

- ~~(c) Where possible, the computer should be able to detect missing input.~~

- ~~(3) Control shall be established as close as possible to the source of the transaction to guard against the loss of data.~~

- ~~(a) Where practicable, input data should be batched close to the point of preparation and batch control totals taken.~~

- ~~(b) Where applicable, data preparation equipment should be programmed to verify and enable correction of batch totals as well as any other edit functions which should be incorporated.~~

- ~~(c) Ensure that overrides to programmed edit functions are reported and approved by designated personnel independent of data entry and operations.~~

- ~~(d) Where real time updates are effected a transaction log identifying the originating officer should be provided.~~

## EDIT CONTROLS

Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

746.03

- ~~(1) Controls, including the following, should be used wherever appropriate to edit the input data for accuracy:~~

- ~~(a) Check digit verification.~~

- ~~(b) Limit and range checks.~~

- ~~(c) Sequence checks.~~

- ~~(d) Format checks.~~

- ~~(e) Completeness checks.~~

- ~~(f) Data reasonableness checks.~~

- ~~(g) Logical relationship checks.~~

- ~~(h) Record count.~~

- ~~(i) Alphabetic checks.~~
- ~~(j) Numeric checks.~~
- ~~(k) Signed numeric checks.~~
- ~~(l) Batch checks.~~
- ~~(2) Manual editing (checking) should be used wherever appropriate to edit or scrutinize data for accuracy. Manual checking procedures would include:
  - ~~(a) Review of output reports by users for reasonableness.~~
  - ~~(b) Periodical review of print-outs, complete or selective, of key master files.~~~~
- ~~(3) Where appropriate, editing functions of data preparation equipment should be fully utilised. This enables errors to be detected while the source document is in hand.

These editing functions should be in addition to, and not in replacement of, comprehensive editing procedures during actual processing by the computer.~~
- ~~(4) Where practicable, keyed data input should be verified by a second keying operation except where otherwise controlled, for example, by use of control or hash totals.~~
- ~~(5) Where practicable, information on input documents should be pre-printed or pre-coded with maximum field sizes stated, thereby reducing the risk of errors in transcription.

If practicable, data should be coded simultaneously with the recording of the original transaction, for example, by using cash registers with a magnetic tape cassette facility to capture data.~~
- ~~(6) There shall be procedures to ensure that all required output reports are delivered to the correct users:
  - ~~(a) All reports must be headed with description and nature of report, they must be dated and wherever possible include the system time.~~
  - ~~(b) All pages must be numbered.~~
  - ~~(c) All reports must have an end of report indicator.~~
  - ~~(d) A "NIL" report should be produced, if appropriate.~~
  - ~~(e) The user should anticipate the production of output and immediately follow-up output not received.~~
  - ~~(f) Proper receipting procedures must be established, documented and enforced for the delivery and receipt of computer input and output.~~~~
- ~~(7) Wherever practicable, output must be reconciled to input:
  - ~~(a) Output control totals must be reconciled to batch control totals by a control group or where no such group exists, by an officer other than the computer operator.~~~~

- ~~(b) As an alternative, output control totals should be reconciled to input control totals by the computer through entering initial batch control totals as computer input.~~
  - ~~(c) In the case of either (a) or (b) above, input and output control totals must be printed out for manual verification and later reference.~~
  - ~~(d) Changes to the master file must be verified by reconciliation of manually prepared control totals to computer generated totals.~~
  - ~~(e) All discrepancies, errors or other unusual features detected by reference to individual records must be immediately reported for corrective action. Subsequent action should be documented and noted on the relevant output report.~~
- ~~(8) Wherever practicable, management reporting systems should be used to detect incorrect (accidental or fraudulent) transactions. For example, disbursement entries should be reported directly to appropriate levels of management in sufficient detail and clarity to enable identification of unauthorised expenditures.~~

#### MANAGEMENT TRAILS

~~746.04~~ Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03  
~~There shall be some method of identifying and locating the component file records and input/output documents involved in the processing of a given transaction or in the accumulation of a given total.~~

- ~~(1) Each document and computer file record shall have a unique identification.~~
- ~~(2) Each document and computer file record shall be filed in a planned sequence to facilitate its accessibility.~~
- ~~(3) Methods of tracing specific items of data backwards and forwards through the processing cycle shall be an integral part of the systems design.~~
- ~~(4) Procedures must be established, documented and enforced for the secure storage of documents for an appropriate length of time after computer processing.~~

#### COMPLETENESS AND ACCURACY OF INPUT AND PROCESSING IN AN ON-LINE ENVIRONMENT

~~746.05~~ Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03

- ~~(1) The communications software shall provide for messages in both directions between the computer and the terminal to acknowledge that transmission has been received.~~
- ~~(2) Where data is not transmitted in batch format all messages should be included on a transaction file, where practicable.~~
- ~~(3) The transaction file should be printed and reviewed to ensure accuracy and completeness, where practicable.~~
- ~~(4) Whenever possible, edit functions should be performed at the data entry point before transactions are applied to the master file.~~



- ~~(5) Where possible, the data transmitted for a certain period, e.g. a day, should be reconciled to predetermined manual figures.~~

## DOCUMENTATION CONTROLS

### ADEQUATE DOCUMENTATION

~~748.01 Adequate documentation shall be prepared in accordance with predetermined standards developed by appropriate staff, reviewed under a quality review process and approved by the Project Sponsor in regard to the following:~~

- ~~(1) User requirement specifications.~~
- ~~(2) Computer systems design.~~
- ~~(3) Program source listings and narrative descriptions.~~
- ~~(4) Computer and peripheral equipment operations.~~
- ~~(5) Library procedures.~~
- ~~(6) Data preparation and data entry.~~
- ~~(7) Computer input-output controls.~~
- ~~(8) User procedures and staff training manuals.~~
- ~~(9) Amendments and testing procedures.~~
- ~~(10) Back-up and recovery procedures.~~
- ~~(11) Management overview of system.~~

### MICRO - COMPUTER CONTROLS

~~750.01 Replaced by NSW Government Digital Information Security Policy (DFSI), TPP14-05 and TPP15-03 Micro computers are widely used in Authorities to achieve distributed processing of data. This approach often introduces unique management problems in ensuring the Organisational, Development, Operational, Processing and Documentation Controls are implemented.~~

~~The following procedures are to apply to Micro-Computer or Personal Computer systems in addition to those set out in 730.01 to 748.01:~~

- ~~(1) Each workstation (personal computer) or cluster of workstations shall be assigned to a system administrator who shall be responsible for compliance with the operational controls in 744.01-744.03.~~
- ~~(2) The System Administrator must ensure that users are aware of the standard back-up cycle and that written procedures are issued to users who are responsible for back-up of their own application data files.~~
- ~~(3) All backup medium such as tapes and diskettes must be stored in a secure area and an environment free from the effects of sun, heat, dust and other damaging factors.~~

- ~~(4) Security of application and operating systems software on micro-computers is usually achieved by passwords. System Administrators shall ensure that passwords are:~~
- ~~(a) Known to as few senior officers as possible who should commit the password to memory;~~
  - ~~(b) Written down and stored in a sealed envelope in a safe; and~~
  - ~~(c) Changed at regular intervals, when staff changes occur or if compromised.~~
- ~~(5) The User Manager shall ensure that:~~
- ~~(a) Appropriate staff are fully trained in the operation of the application systems and sufficient areas of the operating system to provide continuity of operation; and~~
  - ~~(b) Adequate and current procedure manuals exist for all applications in addition to the operating system manuals and application training guides.~~

## OVERSEAS PAYMENTS

### PAYMENTS BY AGENT-GENERAL, LONDON, ON BEHALF OF AUTHORITIES

~~TD88/11~~

~~Repealed~~

- ~~**800.01** Payments by the Agent General's Office, London, will be made to overseas suppliers on behalf of Authorities only where face to face settlement is required. In all other cases, Authorities should use the procedures set out in Directions 805.01 to 805.04.~~

### PAYMENTS DIRECT FROM AUSTRALIA

~~Repealed~~

- ~~**805.01** For security purposes, the following conditions should be observed when remitting moneys directly overseas by bank drafts:~~
- ~~(1) The use of bank drafts should be restricted to amounts under \$2,000. It is preferable to draw drafts payable to the bank account of the payee, if possible specifically identifying the account.~~
  - ~~(2) When it is impracticable to use bank mail transfers or telegraphic transfers, drafts may be used for remitting payments for amounts in excess of \$2,000, provided the following controls are complied with:~~
    - ~~(a) The draft is made payable to the specifically designated bank account of the payee; **and**~~
    - ~~(b) In cases where a replacement draft is issued in lieu of a draft reported lost or stolen, recovery of the value of the draft from the payee can be assured if the payee obtains payment twice.~~

~~**Note:** Difficulties exist in stopping payment on overseas drafts and it is banking practice to obtain indemnification from payers as a pre-requisite to the issue of replacement drafts.~~

~~805.02 When remitting significant amounts overseas, bank mail transfers should be preferred to bank drafts. To retain control over this type of transfer, the following payment instructions should be relayed to the foreign paying bank:~~

~~(1) Credit the specified bank account of the payee; or~~

~~(2) Advise payee, obtain account details and credit payee's bank account.~~

~~**Note:** Banks give this type of transfer a low priority in effecting payment to the payee and charge additional handling fees.~~

~~805.03 Overseas telegraphic bank transfers are universally accepted, expeditious and is a highly secure means of remitting funds overseas and may be used for all amounts where circumstances justify the transmission costs involved.~~

~~The same payment instructions as set out in Direction 805.02 (1) and (2) should be relayed to the foreign paying bank.~~

~~805.04 Commercial Letters of Credit should be used where appropriate for the supply of overseas goods and services.~~

## OFFICIAL VISITS OF OFFICERS ABROAD

### INSURANCE

~~TC98/11~~

~~810.01 Tourist and Travellers' personal accident insurance, which covers the insured against injury or death by accident while travelling abroad, should be arranged by the officer's Authority.~~

~~Cover is to be arranged for an amount equivalent to the range and level of benefits available under the Worker's Compensation Act. Insurance covering baggage and personal effects up to \$10,000 shall also be effected by the officer's authority.~~

~~Generally cover would also extend to leisure and recreation periods while the officer is abroad. Cover should not however be for a period greater than the 'duty' period and limited to a maximum of 2 weeks.~~

~~Cover for medical expenses of up to \$1,000,000 should also be provided for expenses outside of Australia.~~

~~Authorities participating in the Treasury Managed Fund are covered automatically for the abovementioned exposures. Coverage at levels above \$10,000 may be provided in exceptional circumstances.~~

~~810.02 It is also open to the officer concerned, if he/she so desires, to effect additional insurance cover while travelling abroad. It is the officer's responsibility to arrange the policy and pay the premium.~~

## FUNDS AND CURRENCY ARRANGEMENTS

~~812.01 Where officers proceed overseas on official visits, the cost of remitting any salaries or part thereof, paid to such officers whilst overseas will not be met from government~~

~~funds.~~

~~**812.02** Official travel bookings are to be made through the Air Reservations Bureau in all instances where the State is meeting the cost of fares and in other cases as appropriate.~~

~~**812.03** Wherever possible official overseas travel expenses should be paid by Corporate Credit Card as detailed in Treasurer's Directions 205.01 to 205.08.~~

~~The monthly statement for the Corporate Credit Card will thereby provide a convenient record of all expenses incurred during the course of the overseas visit.~~

~~**812.04** Travellers' cheques and overseas currency can be arranged through the bank which issues the Corporate Credit Card or by contacting Treasury's Funds Manager. The cost of these facilities should also be debited to the cardholder's account rather than paid by separate departmental cheque.~~

~~**812.05** Letters of Credit at overseas locations should no longer be utilised. Corporate Credit Cards are a more efficient and cost effective medium of payment or of obtaining funds whilst overseas.~~

#### RECORD OF EXPENDITURE

~~Repealed~~

~~**813.01** If there is any possibility that an officer will, on his return, seek approval for reimbursement of expenditure incurred beyond the daily rate of allowance approved, it should be noted that receipts should be obtained, wherever possible and a diary record kept of the details of payments made, to satisfy normal audit procedures.~~

## GENERAL DIRECTIONS

### GENERAL INSURANCE

Replaced by NSW TC12/12, TPP14-05 and TPP15-03

- ~~900.01 The Head of an Authority shall be responsible for Risk Management and Insurance arrangements effecting his/her organisation. He/she should report on risk management and insurance activities in their Authority's Annual Report.~~
- ~~900.02 All Inner Budget Sector organisations are obliged to effect insurance with the Treasury Managed Fund. Outer Budget Sector organisations are able, at their discretion, to participate in the Managed Fund or to implement such other arrangements that they judge to be appropriate and effective.~~
- ~~900.03 For the purposes of insurance Outer Budget organisations funded indirectly from the Consolidated Fund will be deemed to be Inner Budget.~~
- ~~900.04 Employers are required, in terms of the Worker's Compensation Act, to forward claims to insurers within 7 days of receipt. Authorities participating in the Treasury Managed Fund are also required, in respect of all other classes of cover, to report claims within 7 days. Any incident which could result in a significant loss or liability should be reported immediately by telephone.~~

### AIR TRAVEL INSURANCE

#### INSURANCE OF STATE MINISTERS, MEMBERS OF PARLIAMENT AND OF THE JUDICIARY, OFFICERS AND EMPLOYEES OF THE PUBLIC SERVICE AND CERTAIN OTHER PERSONS TRAVELLING BY AIR

- ~~910.01 Air Travel Insurance should be provided for all persons travelling by air on State business who are not covered under the Worker's Compensation Act.~~
- ~~910.02 Cover for death or injury is to be equivalent to the range and level of benefits available under the Worker's Compensation Act.~~
- ~~910.03 Authorities participating in the Treasury Managed Fund are automatically covered for this exposure.~~

### PERSONAL ACCIDENT INSURANCE

#### PERSONAL ACCIDENT INSURANCE FOR MEMBERS OF BOARDS, COMMISSIONS AND OTHER BODIES AND OTHER PERSONS NOT COVERED BY THE WORKER'S COMPENSATION ACT.

Replaced by NSW TC12/12, TPP14-05 and TPP15-03

- ~~920.01 Personal Accident Insurance should be effected for all persons not covered under the Worker's Compensation Act (including part-time members of Boards etc.).~~
- ~~920.02 Cover for death or injury is to be equivalent to the range and level of benefits available under the Worker's Compensation Act.~~
- ~~920.03 Authorities participating in the Treasury Managed Fund are automatically covered for this exposure.~~

## PERSONAL EFFECTS INSURANCE

### INSURANCE OF OFFICERS' PERSONAL EFFECTS - IN TRANSIT

~~TC98/11~~

- ~~930.01~~ The Treasury Managed Fund provides cover for luggage consisting of clothing and other personal effects (including tools of trade and field equipment), owned by persons in the employ of participating Authorities, up to \$10,000 per claim. Coverage at levels above \$10,000 may be provided in exceptional circumstances.
- ~~930.02~~ Cover applies to loss or damage accruing while in transit anywhere in the Commonwealth of Australia, including necessary accommodation or camping en route and at places visited provided the officer is at the time of the loss travelling on official business or is on transfer.

### INSURANCE OF OFFICERS' PERSONAL EFFECTS - IN THE WORKPLACE

Replaced by NSW TC12/12, TPP14-05 and TPP15-03

~~TC98/11~~

- ~~935.01~~ The Treasury Managed Fund provides full replacement costs for personal property, up to \$5,000 per claim, where such cover accords with the risk management practices of participating Authorities. Coverage at levels above \$5,000 may be provided in exceptional circumstances.
- ~~935.02~~ The extent of cover, if any, is a matter for determination by individual Authorities having regard to the value of personal property that officers might be expected to have in the workplace.

## EMPLOYER'S SUPERANNUATION LIABILITY

Repealed

~~TD89/7~~

- ~~940.01~~ The State Authorities Superannuation Board administers the following:
- ~~(a)~~ State Authorities Superannuation Scheme (S.A.S.S) commenced 1st April, 1988.
  - ~~(b)~~ State Superannuation Fund (S.S.F.) commenced 1916 and closed to new members 1st July, 1985.
  - ~~(c)~~ Non-Contributory Superannuation Scheme (Basic Benefit) commenced 1st April, 1988.
- ~~940.02~~ The State Authorities Superannuation Scheme absorbed all existing contributors to the Public Authorities Superannuation Scheme (P.A.S.S.) from its date of commencement. The State Public Service Superannuation Fund (S.P.S.S.F.) however, for employer liability accounting purposes, was not fully integrated into the new scheme until 1st July, 1989.
- ~~940.03~~ Commencing 1st July, 1989 employers in the State Superannuation Fund (S.S.F.) are to be billed monthly by the Board for employers contributions.

- ~~940.04 Each employer whether Consolidated Fund Department/Authority, commercial undertaking or statutory authority shall pay its employer liability direct to the State Authorities Superannuation Board each month.~~
- ~~940.05 The Board will maintain separate reserve accounts for each above mentioned scheme/fund. If required, the Board will allow dissection (ie. cost centres) within an employer to facilitate easier checking and control. The Board is to be promptly advised in accordance with each scheme/fund administration of all transfers of employees between established cost centres.~~
- ~~940.06 Employer contributions will be billed monthly at a multiple of the employee contributions and credited to the appropriate reserve account.~~
- ~~(1) Consolidated Fund Department/Authorities shall not pay more than the multiple set in respect of them from time to time by the Board, in consultation with the Treasury.~~
- ~~(2) Non Consolidated Fund Departments/Authorities, including those which previously recouped the Consolidated Fund in respect of employer contributions shall pay a multiple of employee contribution set by the Board, in consultation with the Treasury. An employer's liability can be reduced by paying a higher multiple of employee contributions into its reserve account.~~
- ~~940.07 The Board will advise employers annually of the amount of any unfunded liability which they are required to bring to account in accordance with the provision of the Public Finance and Audit (Statutory Bodies) Regulation 1985.~~

## LEAVE WITHOUT PAY - EMPLOYER SUPERANNUATION CONTRIBUTIONS

Repealed

### ~~TD89/7~~

- ~~941.01 Where a contributor to the State Superannuation Fund is granted a period of leave without pay and a condition of the approval is that satisfactory arrangements are to be made for that contributor to meet the employer's liability to the State Superannuation Fund in respect of the period of leave without pay, departments should arrange to collect the amount involved and credit it to the Consolidated Fund Receipts Account No. 6303 Employer's Liability to the State Superannuation Fund Payment by Sundry Persons.~~
- ~~941.02 The amount of employer's liability (both "present" and "deferred" portions) to the State Superannuation Fund shall, except where special arrangements have been agreed to, be calculated in accordance with the provisions of the State Superannuation Act, 1916, by multiplying by 28/11, 61/27 and 7/4 respectively, the employees' contributions in respect of units falling in the following classes~~
- ~~(1) units for which contributions by employees commenced prior to 1 July, 1963;~~
- ~~(2) additional units taken up by employees who were contributors at 30 June, 1963, for which contributions commenced on or after 1 July, 1963;~~
- ~~(3) units applicable to employees who commenced to contribute to the fund on or after 1 July, 1963.~~

~~941.03 As a general rule, officers granted leave without pay subject to payment of the employer's contribution are expected to meet this payment at regular intervals in advance or by payment of a lump sum prior to the commencement on leave.~~

~~941.04 Departments in determining any special requests for deferment of payments should observe the following general principles:-~~

- ~~(1) An application from an officer for deferment of payment until his return from leave should be supported by full and cogent reasons.~~
- ~~(2) An application for deferment of payment should be granted only in special circumstances in view of the continuing superannuation cover that officers receive during periods of leave without pay.~~
- ~~(3) Unless unusual circumstances exist, any approval to defer payment should only be for that part of the employer's superannuation liability which will become payable by the Treasury on the emergence of pension i.e. the "deferred" portion.~~

~~With regard to (3), it should be noted that the "present" portion of the employer's contribution continues to be paid to the State Superannuation Board during any period of leave without pay.~~

~~941.05 If required, the "deferred" portion of the employer's liability for superannuation contributions etc., may be determined by substituting the following fractions in place of those which appear in Direction 941.02: 18/11, 4/3 and 9/8 respectively.~~

~~941.06 In order to follow up the collection of all amounts which become payable by employees in respect of the employer's superannuation liability, departments should establish sundry debtors records within their accounting system and raise a debit for each amount due.~~

~~A separate sundry debtors account should be opened for each employee and a debit should be raised for the amount involved regardless of whether payment is made in a lump sum or by instalments. All payments should be noted on the appropriate personal account.~~

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~~941.07 Departments are responsible for the effective follow up of all payments due.~~

~~941.08 Officers who have been required to meet the employer's liability to the State Superannuation Fund during periods of absence from duty on leave without pay are entitled to a refund of the "deferred" liability portion in the event of their subsequent resignation or dismissal.~~

~~In this regard, the Department when considering an application for a refund of "deferred" liability i.e. the total liability paid less the "present" liability, should have the following information available:-~~

- ~~(1) Period of leave without pay granted.~~
- ~~(2) Period of leave without pay taken (if varied from (1)).~~
- ~~(3) Date of resignation or dismissal.~~
- ~~(4) Total liability paid by employee as employer superannuation.~~



~~(5) Copy of letter from the State Superannuation Board detailing present liability.~~

~~In other cases e.g. an early return to duty, the Department is required to calculate the amount of refund due.~~

## PROVISION OF ADDITIONAL INFORMATION TO THE DEPUTY COMMONWEALTH STATISTICIAN FOR NEW SOUTH WALES

### Repealed

~~950.01 The Deputy Commonwealth Statistician for New South Wales obtains information for his tabulations of public finance figures from official publications (the Auditor General's Reports, Annual Reports of Departments, etc.) and from returns prepared specially for the Bureau by departments under long standing arrangements.~~

~~While these sources are generally satisfactory and will continue to supply the bulk of the information, approval has been given for the Statistician under certain conditions to be supplied with additional information concerning the State's accounts.~~

~~950.02 The following procedures are to apply in furnishing any such additional information to the Bureau.~~

~~(1) Departments of their own accord should answer all reasonable requests for information. Such queries for example might relate to the nature of a particular expenditure item in an annual report which does not apparently fit any of the Statistician's classifications.~~

~~(2) If additional clerical work is entailed in replying to the Statistician or if, because of policy aspects, the department feels hesitant about answering enquiries, the matter should be referred to the Treasury.~~

~~However, it is important for departmental officers to construe the arrangements as being of an informal nature and in the majority of cases should exercise their own judgement in answering the Bureau's requests.~~

~~(3) The Deputy Commonwealth Statistician has been informed that additional information is supplied on the understanding that incorporating tables will be submitted to the Treasury prior to their release for publication.~~

~~This procedure, however, will not apply where the information obtained is only to effect minor alterations to tables currently published.~~

## LOCAL REPAIRS TO TYPEWRITERS, ADDING/LISTING MACHINES AND SMALL CALCULATORS IN COUNTRY AREAS

### Repealed

~~960.01 Government offices located in country centres where facilities are available may incur expenditure to a maximum of \$50 a job on local repairs, which must be confined to work of an urgent nature rendered necessary by the breakdown of a machine and should not relate to work of a maintenance nature.~~

~~960.02 Before incurring other than minor expenditure in terms of the above Direction, consideration should be given to the age and condition of the machine and whether the expenditure is warranted.~~

~~960.03 Expenditure incurred on these repairs is to be charged against the vote of the department concerned and is not recoupable from the Government Supply Department Vote.~~

~~Payments may be made from petty cash and are therefore subject to the requirements of Treasurer's Directions relating to the limit on amounts payable from petty cash.~~

### **COMPREHENSIVE MOTOR VEHICLE INSURANCE**

~~Replaced by NSW TC12/12, TPP14-05 and TPP15-03~~

~~970.01 The Treasury Managed Fund will meet all costs, in respect of loss or damage to vehicles owned by participating Authorities and of claims made by third parties for damage caused by the operation of those vehicles.~~

~~For Authorities not participating in the Treasury Managed Fund, Directions 970.02 and 970.03 will apply.~~

~~970.02 Where own damage repair costs are less than the insurance 'excess' and where the name of the third party responsible for the damage is known, at least two letters of demand are to be issued and if no response is forthcoming action is to be taken to "write off" the debt as required by Directions 450.01 to 450.10.~~

~~970.03 Officers authorised to incur expenditure associated with the day to day running of departmental vehicles are required to examine and approve of quotes to repair damage not exceeding the 'excess' amount.~~

~~The cost involved will form a charge against the Motor Vehicles Running Costs, etc., item and all moneys recovered are to be repaid thereto.~~

### **TREASURY FIRE RISKS ACCOUNT**

~~Repealed~~

~~**Note: The Treasury Fire Risks Account continues to operate to meet the tail of claims for events which occurred prior to the introduction of the Treasury Managed Fund at 4.00pm. on 30th June 1989. Claims for events after that time should be forwarded directly to the Fund Manager.**~~

~~980.01 The Treasury Fire Risks Account was established as from 1 July, 1929, in accordance with the provisions of section 4A of the Government Insurance Act, to cover government buildings and contents including contents in leased premises which are owned by departments operating on the Consolidated Fund. Subsection (2) of that section states:~~

~~**"funds in credit in the Treasury Fire Risks Account may be utilized from time to time by the Treasurer, at his/her discretion, for the purpose only of whole or partial payment for, replacement of, or repair to government property lost or damaged by fire and/or lightning and for the purpose of defraying the expenses incidental to the assessment of any such loss or damage".**~~

~~980.02 The Account automatically provides unlimited cover for eligible government buildings and contents which were in existence at 31 December, 1975. All cases of buildings and/or contents, including additions and renovations, costing over \$5,000,000 and acquired after that date, shall be submitted to the Treasury for determination as to the extent, if any, that cover will be provided by the Treasury Fire Risks Account.~~

~~980.03 Improved properties acquired by departments will be automatically covered by the Account on and from the date that the contract for sale is signed, provided that the purchase price is not in excess of \$5,000,000.~~

~~980.04 As the Account has application to government property only, property other than government property, held in trust, on loan, on consignment, under lease, etc., does not come within its scope, but shall form the subject of specific insurance with the Government Insurance Office should protection be required.~~

~~980.05 Buildings, contents and stores relating to work under construction by a private contractor on behalf of a department shall be insured with the Government Insurance Office.~~

~~980.06 The minimum claim which will be met from the Treasury Fire Risks Account will be \$50 and the Treasury shall be advised immediately of any damage by fire to departmental property where the cost of restoration would exceed that sum.~~

~~Such advice shall indicate the extent of the damage and whether the loss is covered by a policy taken out with the Government Insurance Office or by the Treasury Fire Risks Account.~~

~~Where approval has been given to the provision of funds from the Treasury Fire Risks Account to meet the costs of building restoration, expenditure up to a maximum of \$50 in excess of the amount previously approved may be charged to the Account.~~

~~980.07 As soon as possible the department shall also furnish information as to the cause and responsibility for the fire and forward copies of departmental and police reports, if any, in regard to the fire.~~

~~980.08 The proceeds of all claims made against the Commercial Division of the Government Insurance Office in respect of government property destroyed or damaged by fire shall be paid to the Treasury for credit of the account from which the assets were originally financed or if the original source is unknown, for credit of the Consolidated Fund, "Proceeds of Fire Insurance Claims".~~