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GOVERNMENT OF PALESTINE

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FINANCIAL REGULATIONS



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4

# Financial Regulations



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FINANCIAL REGULATIONS — LOCAL

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# Financial Regulations - Local

*These Regulations are supplementary to the Regulations for His Majesty's Colonial Services (Chapter V - Finance)*

## SECTION 1. — GENERAL DUTIES OF ACCOUNTING OFFICERS

1. The Treasurer is the Chief Accounting Officer, and the financial and accounting operations of the Government are under his general management and supervision. Chief Accounting Officer.
2. A "Sub-Accountant" is an officer entrusted with the receipt, custody and disbursement of public money, whose receipts and disbursements are of a general character and are not confined to transactions relating to any particular department. Sub-Accountant.
3. An "Accounting Officer" means any Head of Department, Imprest Holder, Collector of Revenue or other officer having monetary or financial responsibilities directly connected with or arising from his official duties; and for the purposes of these regulations will include a Sub-Accountant. Accounting Officer.
4. The responsibility of the Treasurer is defined in C.R.205. Responsibility of Treasurer.
5. Accounting Officers are personally and pecuniarily responsible for the due performance of the financial duties of their departments or offices, for the proper collection, custody and disposal of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority. Responsibility of Accounting Officers.
6. It is the duty of Accounting Officers, in so far as the following requirements may be applicable to their particular duties:— Duties of Accounting Officers.
  - (1) To exercise supervision over the receipt of public revenue and as far as possible to secure its punctual collection;
  - (2) To bring promptly to account, under the proper heads and items, all money, whether revenue or other receipts, paid into the Treasury or accounted for to them;



- (3) To see that proper provision is made for the safe keeping of all public money, securities, stamps, stamp-dies and counterfoil receipts and licences;
- (4) To exercise supervision over all the officers of their departments entrusted with the receipt or expenditure of public money, and to take precautions, by the maintenance of efficient checks, against the occurrence of fraud, embezzlement or carelessness in connection therewith;
- (5) To take care that no payment is made which is not covered by proper authority expressed or referred to on the voucher relating to it, and, in case of any apparent extravagance or of any apparent defect in the provision for a charge owing to the exhaustion or absence of a vote, to call the attention of the Treasurer in writing to the matter;
- (6) Promptly to charge in their accounts under the proper heads and items of estimate all disbursements of the Government;
- (7) Promptly to prepare all financial statements and returns;
- (8) Promptly to reply to any queries addressed to them by the Auditor, giving fully the particulars or information desired.

Duties of Police.

7. It is the duty of the Police to see that no profession, trade, industry, or business for which a licence is required by law is carried on without such licence.

## SECTION 2.— AUTHORITY FOR EXPENDITURE

Authority for Expenditure.

10. The complete authority requisite for expenditure from public funds consists of:—

- (1) A vote of enactment of the legislature; and
- (2) The sanction of the Secretary of State.

Grants vested in the High Commissioner.

11. The authority thus conveyed is addressed solely to the High Commissioner, and the Treasurer is strictly prohibited from making any payments, or accepting any charge on his accounts (notwithstanding that the services to which they relate may be duly provided for in the Estimates or Appropriation Law), unless authorised so to do by:—

(1) General Warrant, under the hand of the High Commissioner or the Chief Secretary signing "By Command", or

(2) Special Warrant, signed in like manner.

12. The General Warrant authorises payment, when due, of the personal emoluments and other services set out in the schedule attached thereto. The High Commissioner may exclude from the General Warrant any items of expenditure in the approved estimates. General Warrant.

13. A Special Warrant authorises expenditure not covered by the General Warrant. It may be in respect of:— Special Warrant.

(1) Works and services provided in the Estimates but not included in the General Warrant, or

(2) Works or services not provided in the Estimates or for which there is inadequate provision.

14. When the annual estimates have been passed by the Legislature, and the appropriation law allowed by His Majesty, the expenditure of the year must be held to be definitely limited and arranged. Annual Estimates.

15. Should however any further disbursements on account of the service of the year be required, which could not have been foreseen and cannot be postponed without detriment to the public service, the High Commissioner may, by Special Warrant, authorise expenditure not exceeding £P. 1,000 on any particular item without prior reference to the Secretary of State, provided that the proposal for the expenditure does not raise any question of importance or principle. Special Warrants issued under this authority will not be reported separately to the Secretary of State, but will be included in the quarterly return. Power of High Commissioner to approve supplementary provision.

16. The General Warrant will be prepared in triplicate in the Chief Secretary's Office and copies filed in the Chief Secretary's Office, the Treasury and Audit Office. Issue of General Warrant.

17. Applications for Special Warrants will be prepared by Heads of Departments on the prescribed form in quadruplicate. One copy will be retained, and three copies will be submitted through the Treasurer. Applications for Special Warrants.

18. Special Warrants will be prepared in quadruplicate in the Chief Secretary's Office and copies filed in the Chief Secretary's Office, the Treasury, Audit Office and the Office of the Head of Department concerned. Issue of Special Warrants.



## SECTION 3.—CONTROL OF EXPENDITURE

21. The General Warrant will be accompanied by a list of officers responsible for the control and expenditure of the votes set out in the Estimates, and similar lists will be furnished by the Chief Secretary to officers in charge of votes.

22. Accounting Officers are prohibited from making any payments, chargeable to expenditure, notwithstanding that the expenditure may be authorised by General or Special Warrant, unless they are authorised to do so by the appropriate means set out hereunder:—

- (1) Establishment Warrant;
- (2) Increment Warrant;
- (3) Financial Allocation.

Where items in the Estimates under the sub-division "Personal Emoluments" are not subject to control by Establishment Warrants, e.g. pay of police, prison warders, guards, messengers, etc., Heads of Departments are required to see that the provision is not exceeded without authority either as regards the approved number of appointments or the rates of salary and wages.

23. Approval of all new appointments to, and promotions or transfers in, the graded Services, will be conveyed by Establishment Warrants signed by the Chief Secretary.

24. At the commencement of each year Heads of Departments will furnish the Treasurer with a revised Establishment list, in the prescribed form, of the personnel employed in their department.

25. Increments to salary will not be paid unless authorised by Increment Warrants signed by the Chief Secretary. Increment Warrants will be submitted by Heads of Departments, monthly, in respect of all increments falling due within the particular month. In cases where increments are not recommended a separate report should be made in each case.

26. Establishment and Increment Warrants will be issued in quadruplicate, one copy being retained by the Chief Secretary and the others sent to the Treasury, the Auditor, and the Head of Department.

27. Heads of Departments will keep Departmental Vote Accounts in such form as will clearly shew at any time:—

List of Officers  
in charge  
of votes

Control of  
Expenditure.

Establishment  
Warrants.

Establishment  
List.

Increment  
Warrants.

Establishment  
and Increment  
Warrants to  
be in quadru-  
plicate.

Vote Books  
by Heads of  
Departments.



- (1) The amount of each Vote and the allocations to officers authorised to incur expenditure,
- (2) The amount of each Vote, the expenditure actually defrayed, and outstanding liabilities.

28. Officers to whom a Financial Allocation is issued will record in their Vote Books the Head and Sub-Head of expenditure, the number and amount of the Financial Allocation, the expenditure actually defrayed and commitments. A separate account will be kept in respect of each Financial Allocation.

Vote  
Accounts  
by Officers  
holding  
Financial  
Allocations.

29. The Treasurer will kept a Vote Account in which will be recorded the allocations by Heads of Departments in respect of all votes subject to control by Financial Allocation.

Vote Book  
by Treasurer.

30. Expenditure, as under, will be subject to control by Financial Allocations:—

Financial  
Allocations.

- (1) All items in the Estimates under the sub-divisions "Personal Emoluments" which are in the nature of open votes,
- (2) All items in the Estimates under the sub-divisions "Other Charges", and
- (3) Any similar items approved by Special Warrant.

31. Financial Allocations will be made on the prescribed form by the Officer responsible for the control of the vote. Copies will be sent to:—

Form and  
issue of  
Financial  
Allocations.

- (1) The Treasurer, who will thereby be able to supervise the expenditure,
- (2) The Officer authorised to incur expenditure who is strictly limited to the amount of the allocation, and
- (3) The Sub-Accountant at the station of payment.

32. A separate form must be used in respect of each Head of Estimates and/or allocations to each officer authorised to incur expenditure; but the number of items which may be inserted in respect of the same Head of Estimates is not restricted. Allocations for the following purposes must be inserted in separate forms:—

Separate  
forms to  
be used  
in certain  
cases.

- (1) To cover indents on the Crown Agents or on Agents or Firms outside Palestine (including freight, insurance, etc.);
- (2) To cover Public Works Extraordinary (including the issue value of Unallocated Stores);



- (3) To cover Loan Expenditure (including the issue value of Unallocated Stores).

Financial Allocations to be made half-yearly.

33. In the case of recurring expenditure, (e.g., Minor Works, Current Repairs, Transport and Travelling Expenses, etc., etc.), Heads of Departments may not allocate during each half year more than one-half of the amount of the vote unless there are special reasons for exceeding the half-yearly proportion (e.g., lighting and heating in winter time, maintenance of roads in the proper season, etc.). Whenever practicable a portion of the vote must be reserved at the beginning of each half-year to meet unforeseen contingencies. Explanations must be furnished to the Treasurer for exceeding the half-yearly apportionment. Officers in charge of Votes and Officers to whom Financial Allocations are made must regulate the expenditure over the period so as to avoid the premature exhaustion of the Vote or Financial Allocation.

Period of validity.

34. The authority conveyed by Financial Allocations, except in the case of Works Extraordinary, lapses on the last day of the financial year to which the allocation relates.

Financial Allocations to be quoted on vouchers.

35. Officers to whom Financial Allocations are made must quote on vouchers submitted by them to the Sub-Accountant the number of the allocation controlling the expenditure. The unexpended balance on any financial allocation must be exhausted before a subsequent allocation is quoted on payment vouchers. If two or more Financial Allocations are quoted on a voucher in respect of the same sub-head of expenditure, the amount chargeable to each allocation must be specifically stated on the voucher by the officer holding the allocation.

Premature exhaustion of Financial Allocation.

36. In the event of a Financial Allocation becoming exhausted before the expiration of the period which it is intended to cover, a full explanation in writing must be furnished by the holder of the Allocation to the officer in charge of the vote.

Transfer of Allocations.

37. Transfers of the whole or any portion of an available balance may be effected on the prescribed form.

Crown Agents expenditure to be notified by Treasurer.

38. Heads of Departments and officers in charge of votes will be notified by the Treasurer of the charges incurred by the Crown Agents or other agents against the votes under their control, in order that the exact amount expended may be recorded in the Departmental Vote Book.

39. Every officer incurring expenditure under a Financial Allocation will furnish to the officer in charge of the vote, at the end of each month, particulars of the expenditure actually defrayed and outstanding commitments incurred by him. Heads of Departments may require such returns to be rendered by their subordinates at more frequent intervals.
40. Overpayments recovered may be credited in Vote Books to the Financial Allocation to which they relate.
41. Officers in charge of votes must furnish the Treasurer, at the earliest possible date after the close of each year, with fresh Financial Allocations to cover indents remaining unpaid at the end of the year.
42. Accounting Officers prematurely exhausting votes or Financial Allocations without authority will be liable to disciplinary action; and Accounting Officers incurring expenditure in excess of Votes or Financial Allocations in their control, and Officers incurring expenditure without the written authority of the officer in control of the Vote or Financial Allocation, will be held personally responsible and will be liable to be surcharged.

Notification of expenditure and commitments to officers controlling votes.

Overpayments recovered.

Financial Allocation for Indents unpaid at end of year.

Liability of Officers.

#### SECTION 4.—RECEIPTS

##### (Submission of Vouchers)

45. Each receipt entry in the accounts must be vouched for on the form prescribed by law or regulation.
46. Except as may otherwise be prescribed ordinary receipt vouchers will be used in support of all receipts by Sub-Accountants and, in the case of payments made to them by Collectors of Revenue, the voucher will be supported by a schedule giving the serial numbers of the receipts, licences and certificates issued by the Collector and the amounts received in respect of each sub-head of revenue or other receipt.
47. In the case of licences, certificates, etc., the fees for which are at uniform rates, a schedule voucher, in the prescribed form, will be used by the Sub-Accountant. A separate schedule voucher will be used for each kind of licence, etc., and the total amount received will be entered at the close of each day in the cash book, the entries in the voucher being initialled by the Sub-Accountant. At the end of each month the schedule voucher will be totalled and verified by the Sub-Accountant with the entries in the cash book and with the counterfoils of the licences, etc., which have been issued by him.

Receipts to be vouched.

Receipt vouchers and supporting schedules.

Schedule receipt vouchers.



- By whom submitted. 48. It is the duty of the Accounting Officer or person paying in money to prepare and submit the necessary receipt voucher to the Sub-Accountant. In the case of illiterates assistance must be rendered by the Sub-Accountant, but such duty should not be delegated to the Cashier.
- Particulars to be inserted in vouchers. 49. Accounting Officers must see that all vouchers contain full particulars; that they are arithmetically correct; and that they are signed, whenever possible, by the payers.
- Rebates and counter-claims. 50. In all cases the gross amounts received must be paid into or accounted for to the Treasury. All charges upon the revenue received will require authority, and should appear as expenditure, supported by proper vouchers.
- (Amendment of Vouchers)
- Alterations in Vouchers. 51 Any alterations in receipt vouchers must be initialled by the person by whom the voucher is signed.
- (Examination of Vouchers)
- Examination of vouchers. 52. Sub-Accountants will satisfy themselves that receipt vouchers are in order in all respects.
- (Classification of Vouchers)
- Classification of vouchers. 53. A list of classifications, subject to periodical revision, will be furnished by the Treasurer for the guidance of Accounting Officers. Care must be taken to see that vouchers are correctly classified.
- Advances repaid. 54. Vouchers in repayment of advances must be classified "Advances Repaid" followed by the title, and sub-title, if any, of the account to which the advance was charged.
- Overpayments Recovered. 55. Vouchers in respect of overpayments recovered will be classified "Overpayments Recovered", followed by the head and sub-head of expenditure to which the amount was debited. In the case of overpayments recovered in respect of expenditure defrayed in a preceding year, the amount will be credited to revenue head Miscellaneous-Sundries, but in the case of unfinished Works Extraordinary any overpayment recovered will be credited to the existing expenditure vote.
- Insurance Recovered. 56. Vouchers in respect of insurance recovered will be classified in the same manner as overpayments recovered.
- (Numbering of Vouchers)
- Numbering of vouchers. 57. Receipt vouchers must be numbered consecutively from No. 1 upward, monthly, in the order in which amounts are received, and will be entered in the cash book accordingly. In the case of schedule vouchers, the first receipt

in respect of each will determine the number which must be given to the voucher.

(Revenue and other receipts)

58. (1) All officers, other than the Treasurer and the Sub-Accountants, who receive in their public capacity any duties, taxes, licences, fees, rent or other public money, whether forming a portion of the revenue of Palestine or not, are required to pay the whole amount of such money, daily or at the earliest possible opportunity, either into the Bank to the credit of the Treasurer, or to the Sub-Accountant of the district.

Receipts by  
Accounting  
Officers.

(2) Heads of Departments or their local representatives entrusted with

Page 8, Regulation 57, delete the words —  
"In the case of Schedule Vouchers, the first receipt in respect of each will determine the number which must be given to the voucher".

SECTION 4. RECEIPTS.

AMENDING SLIP NO. 32 OF 29.4.37.

AMENDMENT OF FINANCIAL REGULATIONS.

sign on the collector's cash book a receipt for the amount taken over, which will be the full balance shewn. He will at the same time check the cash book, receipt vouchers and schedules by the counterfoils of the receipts given by the Collector, and he will record with the Sub-Accountant's date stamp the date of paying in on the back of the counterfoil of the last receipt issued and will insert thereon the total amount paid in. No Collector will be paid any portion of his salary until he has accounted for all money received by him.

60. Whenever a public officer not being a regular collector of revenue comes into receipt of public money, he will pay it to the Treasurer or the nearest Sub-Accountant without delay, obtaining a receipt for the amount so paid in.

Receipts by  
officers not being  
regular collectors  
of revenue.

- By whom submitted. 48. It is the duty of the Accounting Officer or person paying in money to prepare and submit the necessary receipt voucher to the Sub-Accountant. In the case of illiterates assistance must be rendered by the Sub-Accountant, but such duty should not be delegated to the Cashier.
- Particulars to be inserted in vouchers. 49. Accounting Officers must see that all vouchers contain full particulars; that they are arithmetically correct; and that they are signed, whenever possible, by the payers.
- Rebates and counter-claims. 50. In all cases the gross amounts received must be paid into or accounted for to the Treasury. All charges upon the revenue received will require authority, and should appear as expenditure, supported by proper vouchers.
- (Amendment of Vouchers)
- Alterations in Vouchers. 51 Any alterations in receipt vouchers must be initialled by the person by whom the voucher is signed.
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- Advances repaid. 54. Vouchers in repayment of advances must be classified "Advances Repaid" followed by the title, and sub-title, if any, of the account to which the advance was charged.
- Overpayments Recovered. 55. Vouchers in respect of overpayments recovered will be classified "Overpayments Recovered", followed by the head and sub-head of expenditure to which the amount was debited. In the case of overpayments recovered in respect of expenditure defrayed in a preceding year, the amount will be credited to revenue head Miscellaneous-Sundries, but in the case of unfinished Works Extraordinary any overpayment recovered will be credited to the existing expenditure vote.
- Insurance Recovered. 56. Vouchers in respect of insurance recovered will be classified in the same manner as overpayments recovered.
- (Numbering of Vouchers)
- Numbering of vouchers. 57. Receipt vouchers must be numbered consecutively from No. 1 upward, monthly, in the order in which amounts are received, and will be entered in the cash book accordingly. In the case of schedule vouchers, the first receipt



in respect of each will determine the number which must be given to the voucher.

(Revenue and other receipts)

58. (1) All officers, other than the Treasurer and the Sub-Accountants, who receive in their public capacity any duties, taxes, licences, fees, rent or other public money, whether forming a portion of the revenue of Palestine or not, are required to pay the whole amount of such money, daily or at the earliest possible opportunity, either into the Bank to the credit of the Treasurer, or to the Sub-Accountant of the district.

Receipts by  
Accounting  
Officers.

(2) Heads of Departments or their local representatives will see that officers of their Departments entrusted with the collection of revenue account for their total receipts as prescribed in the preceding Regulation; and Heads of Departments and Sub-Accountants will report in writing to the Treasurer any failure on the part of such Officers regularly to pay in and account for their collections.

(3) In the case of officers whose receipts are comparatively small the Head of the Department may, in order to avoid inconvenience entailed by frequent lodgements, approve of the receipts being paid into the Bank or to the Treasury or to the Sub-Accountant of the district twice weekly, or weekly, instead of daily, subject to the condition that if in the interval the amount on hand exceeds £P.50 it will be lodged forthwith.

(4) In the case of Tax Collectors, District Officers will see that they bring in and account for their total receipts weekly at least or at more frequent intervals in order to avoid unduly large sums being held by them.

59. Sub-Accountants will give a receipt to Collectors of Revenue for each amount paid to them; and in addition to the counterfoil receipt issued, the Sub-Accountant will sign on the Collector's cash book a receipt for the amount taken over, which will be the full balance shewn. He will at the same time check the cash book, receipt vouchers and schedules by the counterfoils of the receipts given by the Collector, and he will record with the Sub-Accountant's date stamp the date of paying in on the back of the counterfoil of the last receipt issued and will insert thereon the total amount paid in. No Collector will be paid any portion of his salary until he has accounted for all money received by him.

Receipts by  
Collectors  
of Revenue.

60. Whenever a public officer not being a regular collector of revenue comes into receipt of public money, he will pay it to the Treasurer or the nearest Sub-Accountant without delay, obtaining a receipt for the amount so paid in.

Receipts by  
officers not being  
regular collectors  
of revenue.

Receipts to be paid to Bank.

61. At any station where there is a branch of the Government Bank sums due to the Treasury or other Accounting Department will, whenever practicable, be paid direct to the Bank to the proper account of Government. This should invariably be done when the amount exceeds ₹P.50. In such cases the bank receipt together with vouchers should be forwarded immediately to the Sub-Accountant.

Receipts to be paid to Bank or Sub-Accountant.

62. Collectors of Revenue will, whenever practicable, avoid receiving any sum exceeding ₹P.50 by directing the payer to pay the amount to the Bank or, should there be no Bank, to the Sub-Accountant. This does not apply in cases where revenue is receivable at places where there is neither a Bank nor a Sub-Accountant.

Revenue Stamps.

63. Accounting Officers may not accept money for fees, etc., payable in adhesive revenue stamps. The stamps will be procured by the payer and affixed by him to the counterfoil of the receipt or such other document as may be necessary. The stamps will be promptly cancelled by the Accounting Officer.

Safe custody of cash and documents of value.

64. All cash, cheques or documents of value received by public officers will be deposited as soon as possible in the safes provided for the purpose, or paid into a bank. Negligence in this respect will throw the entire responsibility for any loss upon the officer concerned. No public officer shall keep or allow to be kept in any Government safe under his charge any money except public money or such as by virtue of his office he is bound to receive and account for.

Improper use of Government money.

65. Between the time of receipt and the time of payment to the bank or Sub-Accountant, no public money shall be made use of in any way whatsoever; nor will any officer advance, lend or exchange any sum for which he is answerable to the Government.

Collection of arrears.

66. Should any Accounting Officer at any time experience difficulty in collecting money due from public officers or others, he will at once report the circumstances officially.

#### (Counterfoil Licences and Receipts)

Receipts to be given for all amounts received

67. Except where otherwise provided (such as sale of Money and Postal Orders, Stamps, Railway tickets, etc.), Accounting Officers must give receipts for every sum paid to them. Receipts will not be issued in respect of licences, since the licence serves also as a receipt.

68. Accounting Officers must give receipts and licences from books of counterfoil or counterpart forms bearing printed consecutive numbers. Printed tickets may be used for particular purposes where so sanctioned. Form of receipt
69. Receipt or licence books must not be cut or divided, and the inner-foils and counter-parts must be kept intact in the books. Books not to be cut or divided.
70. The inner-foils of all receipts or licences must be initialled by the issuing officer. The inner-foils or counter-parts of receipts must, whenever practicable, be signed by the payer. Receipts to be signed and initialled.
71. Alterations in the inner-foils or counter-parts of receipts or licences issued must, in all cases, be initialled by the payer; and it is the duty of the receiving officer to see that this is done, failing which he renders himself liable to be surcharged. Alterations in Receipts.
72. The reason for the cancellation of any receipt or licence must be briefly stated in writing on the back of the inner-foil or counterpart, and any cancelled receipt or licence must be securely affixed to the corresponding inner-foil or counterpart. If such receipt or licence is not so affixed and cannot be produced, the officer responsible will render himself liable to surcharge. Cancelled receipts.
73. Accounting Officers will place a notice, printed in English, Arabic and Hebrew, in a conspicuous place in each office, stating that a printed receipt must be demanded for the exact sum of money paid. Public Notice.
- (Stamp Duties)
74. The officers in whose custody stamp dies are held, will keep a Register of Documents in which will be recorded, under the several headings provided therein, the necessary particulars of all documents submitted for stamping with impressed stamps. Register of Documents.
75. The entries in the Register will be numbered consecutively from 1 upwards yearly, and the corresponding number will be neatly inserted in ink in the corner of the document to be stamped. Forms, such as cheques or bills of lading, will not be so numbered, but the number and nature of such forms will be recorded in the Register. Entries in Register and documents to be numbered.
76. Before stamping any document, the officer in charge of the stamp dies must satisfy himself that the proper amount of stamp duty has been paid and that such amount was paid before the last day for stamping without payment of penalty. Stamping of Documents.



Date of Stamping. 77. Date plugs are provided, and the date should, in all cases, be the actual date of stamping.

Classification of Penalties. 78. All penalties payable on stamping will be classified under Revenue Head III—Stamp Duties; and all other penalties imposed for contraventions of the Stamp Duty Ordinance will be brought to account under Revenue Head III—Fines and Forfeitures.

Receipts to be taken for return of documents to Depositors. 79. When documents are returned to a depositor personally or to an authorised person, a receipt will in all cases be obtained in the Register of Documents. Documents will not be returned to persons other than the depositor except on the written authority of the depositor, and such authority must be filed for reference. Should delivery be made by post, the document will be sent under cover of a registered letter. The office copy (with the certificate of posting pasted on the back) will be filed for reference.

Officers to initial Registers. 80. When a document has been returned to the depositor, the officer responsible will initial the entry in the Register of Documents.

(Court Fees)

Court Fee Stamps. 81. Except as otherwise provided Court Fees will be collected by means of impressed or adhesive court fee stamps.

Sale of Court Fee Stamps. 82. Court fee stamps will be obtainable only at the several Courts as and when required for stamping of documents actually tendered for the purpose. Such stamps will not otherwise be sold.

Assessment of Fees. 83. All documents subject to court fees, other than those chargeable with a fixed or non-variable fee, will be assessed by the examining officer of the Court; and the amount of fees payable will be certified by him on the document. All such certificates will be duly initialled and dated. For this purpose special rubber or metal stamps will be supplied.

Register of Documents assessed. 84. The examining officer of the court will record in a Register, prescribed for the purpose, particulars of the documents assessed and the fees payable.

Stamping of Documents. 85. The documents after the fees have been assessed will be handed to the stamping officer of the Court who will affix and cancel the necessary stamps on payment of the amount by the party, and return the document duly stamped to the party. No receipt will be given for the value of stamps so purchased.



86. In the case of documents chargeable with a fixed and non-variable fee (e.g. writs of summons) such documents will be issued from counterfoil books with the amount of the fee impressed or printed on each document and on the inner-foils or counterparts. Documents chargeable with fixed fees.
87. In the case of court fees in criminal cases such fees will be received in cash and receipts issued therefor; and similar procedure will be followed in the case of court fees in criminal cases collected by officers of the District Administration exercising the functions of Magistrates. Fees in criminal cases.
88. For the purposes of these regulations standing imprests of approved amounts of Court Fee Stamps will be issued by the Superintendent of Courts to each Court. The amount realised from sales at out-stations will be remitted to the Superintendent of Courts by non-encashable Treasury Drafts and the amounts received in Jerusalem will be paid to him in cash. The stocks will be replenished to the value of the drafts remitted and cash received in respect of sale of stamps from time to time. Imprests of Stamps.
89. The Superintendent of Courts will pay into the Treasury all drafts and cash received by him to the credit of Revenue Head IV—Court Fees. Classification.
90. All remittances of stamps will be sent by registered post. Remittances of Stamps by registered post.

## SECTION 5.—PAYMENTS

### (Submission of Vouchers)

93. All payments in the accounts must be vouched on the proper form. Payments to be vouched.
94. Vouchers for all salaries and allowances will be delivered duly certified by Heads of Departments to the Sub-Accountant three clear days at least before the last day of public business in each month. Any vouchers delivered after the date prescribed will be liable to be held over until the pay day of the following month. Submission of claims.
95. Separate vouchers will, as far possible, be used for separate sub-heads and for the payment of different services, especially in cases where each service has been separately authorised. In the case of salaries and allowances payable to Banks on behalf of officers, separate vouchers must be used for each Bank or branch of the Bank. Separate vouchers.



Particulars to be inserted in vouchers.

96. All vouchers must be clearly and explicitly worded and must contain full particulars and authority in support of the claim. The following particulars, as may be applicable, must be inserted:—

- (1) Name of claimant,
- (2) Dates, numbers, quantities, distances, and rates,
- (3) References to contracts,
- (4) References to the numbers and dates of deposit vouchers in case of repayments,
- (5) References to special authorities (e.g., for advances or any unusual payments),
- (6) The appropriate authority for expenditure, as under:—
  - (a) Establishment Warrant (to be attached to first pay voucher),
  - (b) Increment Warrant,
  - (c) Financial allocation (the number of financial allocation being quoted).

Deductions from pay.

97. Advances repayable or any other sums recoverable from payments due must be inserted in the payment voucher.

Computation of broken periods.

98. Annual salaries are payable in monthly instalments, i.e. 1/12th of the annual rate. Salary for a broken period of a month is calculated according to the number of days in the particular month, i.e. salary for 4 days in the month of March will be  $\frac{4}{31}$ ths of the monthly rate; similarly 7 days in the month of April will be  $\frac{7}{30}$ ths of the monthly rate; similarly, 9 days in the month of February will be  $\frac{9}{28}$ ths of the monthly rate or  $\frac{9}{29}$ ths in a leap year.

Contracts.

99. Sub-Accountants must be furnished with a certified copy of all contracts in respect of which claims are submitted to them for payment, and such contracts must be carefully filed. A certified copy of such contracts must also be forwarded to the Auditor. In the case of articles purchased at contract rates or prices, the rates or prices should be stated in the same terms as those used in the contracts. The articles should be named in the order of the schedule to the contract, and for articles not included in the contract there should be a separate bill.

Sub-vouchers.

100. In cases where public officers present claims for small payments made by them, sub-vouchers in the shape of actual receipts must be produced whenever practicable. In the absence of receipts, reimbursements will not be allowed unless it is satisfactorily shewn that receipts could not have been obtained.

Certificates on vouchers.

101. The signature of the head of a department, or his local representative, certifies to the accuracy of every





detail on the voucher. The officer certifying the voucher will therefore be held responsible that the services specified have been duly performed, that the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates, that authority has been obtained as quoted, that the computations and castings have been verified and are arithmetically correct, that the person named in the voucher is entitled to receive payment, and that the voucher has been correctly classified. Care must be taken to strike out the alternative words, in order that the certificate may be made applicable.

cial  
ificates.

## FINANCIAL REGULATIONS

### AMENDING SLIP No. 1.

F. REG. 102.—*Add*: 7. Refund of Court Fees, Fines or Costs.

1. Whenever in a civil or criminal case it appears that Court Fees have been levied whether by error, oversight, inadvertance or other reason in excess of the scale of Court Fees at the time in force; or whenever a criminal Judgment of any District Court or Magistrate's Court involving a sentence of fine, costs or fees is set aside on appeal; or part of the fine, fees or costs are remitted, such fine, fees or costs having already been paid to the Court before the judgment of the Court of Appeal has been given, it shall be competent for the Presiding Judge or Magistrate, as the case may be, to order a refund of any fees, fines or costs so collected to the person making such payments.

2—(i) An order for refund shall be addressed in the prescribed form by the Presiding Judge or Magistrate, as the case may be, to the Sub-Accountant concerned.

(ii) The order shall contain:—

- (a) a reference to this regulation;
- (b) date and number of the receipt voucher and of the Daily Cash Book entry of the original payment;
- (c) a certificate that the refund has not been previously made.

3. On receipt of the order duly completed as provided for in the preceding paragraph, the Sub-Accountant shall pay the amount ordered to be refunded to the person concerned and obtain a receipt thereof.



- (iii) Motor or cab hire in towns—that the journey has been made by the claimant on public duty (stating nature of duty), that the rates of charge are those ordinarily made in respect of the class of vehicle plying for hire, and that the distances stated in the claim are, to the best of the claimant's belief, accurate.
- (2) Travelling Allowances — (in accordance with the special certificates printed on the vouchers).
- (3) House Allowance—that the allowance claimed is in accordance with General Regulations and is in respect of premises actually leased and not sub-let by claimant.
- (4) Works contracts (certificate to be attached to voucher) —that the work has been properly done, and, in the case of payment on account, that the cost of the work performed amounts to £P. (The amount

### FINANCIAL REGULATION

#### AMENDING SLIP No. 7 OF 23.11.33

Financial Regulation 102(7), Section 5, page 16, is amended by the insertion of the words "*or Notary Public Fees*" after the words "*Court Fees*" in the second and fourth lines of the first paragraph of Amending Slip No. 1.

brought on charge in the ~~...~~  
vide Stores Receipt Voucher No.      of

- (ii) that the stores are expendable and have not been taken on ledger charge.

103. It is the duty of examining or paying officers and sub-accountants to reject any claims that have not been certified in accordance with the preceding regulation.

104. In the case of emoluments payable to a bank or agent on behalf of an official who is absent on leave a life certificate will be required.

105. The total amount of all vouchers should be written in words as well as in figures.

106. Stamped facsimile signatures will not, in any circumstances, be accepted on original or duplicate vouchers.

Rejection  
of Claims.

Life Certificates.

Totals to be in  
words as well as  
figures.

Facsimile  
Signatures.



107. In the event of any unauthorised payment being made in consequence of an incorrect certificate on a voucher, the certifying officer will be held responsible, and the amount will be charged against him as an advance recoverable out of any salary or allowance that may subsequently accrue to him.

Surcharges  
resulting from  
incorrect  
certificates.

(Amendment of Vouchers)

108. Any alterations in payment vouchers must be initialled by the officer certifying the voucher, or payee as may be necessary.

Alterations in  
Vouchers.

(Classification of Vouchers)

109. In the case of expenditure proper, both head and sub-head of expenditure must be inserted, and the approved estimates or special warrants issued must be taken as a guide.

Classification of  
Vouchers.

110. Vouchers in repayment of deposits must be classified in precisely the same manner as the receipt voucher on which the deposit was made. This applies in particular to the sub-head or the title of the account originally credited. The Treasury receipt should, whenever practicable, be attached to the payment voucher which in all cases

Deposits  
Repaid.

AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 14 OF 3.5.34.

AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 21 OF 25.4.35.

Section 5 — Revenue Refunded.

Page 17, Financial Regulation No. 111 as amended by Slip No. 14 of 3.5.34 shall be further amended as follows:—

The word "Sundries" in line 8 shall be deleted and the words "Refunds in respect of revenue collected in previous years", substituted therefor.



Vouchers to be initialled by Sub-Accountants.

115. Before any voucher is paid at a Treasury station, it must be initialled for payment by the Sub-Accountant, unless it has been passed by a Sub-Accountant at another station and is accompanied by a written request to pay.

(Numbering of Vouchers)

Numbering of Vouchers.

116. All payment vouchers must be numbered consecutively from 1 upwards, monthly, in the order in which they occur. The numbers of the vouchers will be entered in the cash book.

(Payment of Claims)

Vouchers to be passed prior to payment.

117. Claims will, on no account, be paid unless the vouchers have been passed for payment by the responsible Accounting Officer.

Payment of claims.

118. Payments will be made only to the persons named in the vouchers or their legal representatives from whom

AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 18 OF 20.9.34.

Section 5. Payments. (Payment of Claims)

Addition to Financial Regulation No. 123.

In the case of the Railways and Posts and Telegraphs Departments, bills for services rendered shall be submitted once monthly to the debtor Departments for acceptance, accompanied by the prescribed voucher, in respect of charges raised against debtor Departments during the month. The Head of each debtor Department shall then sign for the accepted items, quote the appropriate Financial Allocation and attach the relative sub-vouchers, at the same time detailing any charges in respect of which acceptance is withheld and referring to correspondence regarding such items. The voucher will then be returned by the debtor to the creditor Department. Unaccepted charges which will be detailed on the voucher shall be taken up between the debtor and creditor Departments and shall not be included in the settlement until agreement is reached. The Railways or Posts and Telegraphs Departments shall prepare monthly a transfer voucher classifying charges under heads and sub-heads of expenditure and crediting the appropriate advance account. The transfer voucher will then be forwarded to the Treasurer for inclusion in the accounts of the month of charge and the necessary sub-voucher should accompany the transfer voucher. The Treasurer will then credit the Railways or Posts and Telegraphs Advance Accounts with the amount of accepted charges and will debit the relative expenditure votes.



124. In the case of traders and contractors, who cannot attend in person to receive the amount claimed, payment may be made on receipt of a cheque order form authorising payment to and acquittance by their representative named therein and whose specimen signature is enfaced thereon. Such payments may only be made by "crossed" cheques or cheques drawn "to order".
- Payments to persons not in Government Service.
125. In no case should money be paid to unofficial persons for distribution. Issues from Sub-Accountants for distribution by Departments are restricted to:—
- Payments to Departments for distribution.
- (1) Salaries (including wages and allowances paid from open votes),
- (2) Contingent and incidental expenses.
126. No payment whatever will be made in cash by a Sub-Accountant for purposes of distribution other than at stations where there is no Government Bank Account. In such cases payment may only be made to the local representative of the Head of Department, who will give a receipt to the Sub-Accountant on a cash order-form and attach a copy of the payment voucher thereto.
- Cash for distribution.
127. Cheques for distribution will only be issued by a Sub-Accountant on the authority of a cheque order-form, signed by the Head of the Department or his local representative, in favour of the officer appointed by him to receive the amount. The order will be duly receipted by the officer authorised in the cheque order-form to receive the cheque. A cheque order-form must be accompanied by a copy of the vouchers duly passed for payment by the Sub-Accountant. All such cheques will be drawn to the "Order" of the Head of Department or local representative; the cheque order being retained as a temporary receipt, pending the return of the vouchers duly signed and completed.
- Cheques for distribution.
128. Cheques for distribution must not be encashed before the money is actually required for payment. Whenever possible, two officers should be sent to the Bank for the purpose of cashing cheques exceeding £P.200. One of the officers will be entirely responsible for the checking and the custody of the money received; while the other officer, who would not handle the money, will act as a guard.
- Encashment of Cheques.
129. The duty of paying salaries and allowances attaches to Heads of Departments or their local representatives who will be held responsible for the return of the vouchers to the Sub-Accountant duly receipted by the payees. Any unpaid balance must be secured in the departmental safe pending payment or refund to the Sub-Accountant.
- Responsibility for distribution.

Salaries and allowances to be drawn on due date.

130. All officers are required to draw their salaries and allowances on the day appointed, and any officer failing to do so will not be allowed to draw his salary or allowances until the next pay day unless he can show that the omission was unavoidable.

Undistri-  
balances  
be refu

## AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP—No. 26. OF 7.5.36.

SECTION 5. PAYMENTS.

Outstan-  
voucher

The following provision is hereby added to Financial Regulation No. 131:—

Paymer  
Wages.

In very exceptional circumstances, the Treasurer may, at his discretion, extend the period, within which undistributed balances must be refunded, from three days to seven days.

Attestation  
of payments.

134. In the case of payments to individuals the vouchers must bear the marks or seals of the payees and be attested by a person other than the paying officer.

Identification  
of payees.

135. Accounting Officers making payment must, in all cases, satisfy themselves that the person claiming payment is the person authorised to receive the amount. It is the duty of the Department under whose immediate order the service was rendered to furnish proof of identity. This can be done by a member of the responsible Department attesting payment or by the Department concerned obtaining an impress from which to pay such claims.

Outstanding  
claims.

136. Heads of Departments, officers in charge of votes, and officers to whom allocations have been made, must see that all bills are sent in not later than the month following that in which the articles are purchased and that they are promptly paid. Personal emoluments must be drawn monthly and may be paid within the last three days of the month to which they relate.

Claims to be  
met before  
close of year.

137. All bills for expenditure incurred up to the 24th of December must be presented for payment before the end of that month, and Heads of Departments, officers in charge of votes, and officers to whom allocations have been made are responsible for seeing that vouchers for services performed up to that date are presented for payment before the close of the financial year.



## SECTION 6.—CASH BOOKS

140. Every accounting officer will keep a Cash Book, in which he will enter all sums of money received or paid by him as a public officer for whatever service, whether they form a part of the revenue or not.

Accounting Officers to keep Cash Books.

## FINANCIAL REGULATION

AMENDING SLIP No. 8 OF 23.11.33

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## AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 23 OF 25.4.35.

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required.

Section 6—Numbers of Receipts, etc. to be entered.

Page 21, the following addition shall be made to Financial Regulation No. 142:—

Books  
checked  
lanced.

“The printed serial number of each cheque issued will also be recorded”.

all cheques, drafts and Postal and Money Orders, the particulars of which are recorded in the Cash Book, are brought to account on the day of receipt”.

Accounting Officers at stations where there are banks, will compare weekly, and also at the close of each month, the Bank Pass Book with the bank transactions in the Cash Book. Accounting Officers are required to see that all sums paid into the Bank are brought to account in the Cash Book within the month in which they are paid.

Bank Pass Book  
to be checked.

146. Accounting Officers will initial their Cash Books daily after satisfying themselves that their accounts are correct.

Accounting Officers to initial Cash Books.

147. Any discrepancies in the cash or bank balances which cannot be accounted for must be reported forthwith to the Treasurer.

Discrepancies  
to be reported.

Surpluses and  
Deficiencies.

148. Any surplus balance which cannot satisfactorily be explained and adjusted will be credited to revenue, and any deficiency which cannot satisfactorily be explained and adjusted will be made good by the responsible Accounting Officer.

Certificates  
of handing  
over and  
taking over.

149. An Accounting Officer handing over will balance his Cash Book and insert a certificate therein to the effect that the cash handed over to his successor corresponds with the balance as shewn in the Cash Book. The officer taking over will insert a certificate to the effect that the amount received corresponds with the balance as shewn in the Cash Book.

## SECTION 7.—CHEQUES

### (Acceptance of Cheques)

Acceptance of  
Cheques.

152. Cheques may not be received as revenue, except in cases authorised by the Treasurer where the acceptance of such cheques is not prejudicial to Government, unless they are:—

- (1) Initialed as a guarantee of acceptance by the Manager of the local Bank on which they are drawn, or
- (2) Guaranteed by a letter addressed to the Treasurer from the Manager of the local Bank on which they are drawn.

Encashment of  
Cheques drawn  
by officials.

153. Cheques drawn by officials may be encashed by the Sub-Accountant at the station at which they reside provided that:—

- (1) There is no branch of any bank at the station,
- (2) The cheques of any officer not lower in rank than Class 3 do not exceed £P.10, and of other officers £P.5, outstanding at any time,
- (3) The aggregate amount of the cheques encashed during the month does not exceed the officer's monthly salary,
- (4) The officer does not draw his salary locally,
- (5) The Sub-Accountant may, without assigning any any reason, decline to encash any cheque.

Cheques to be  
drawn in favour  
of Treasurer or  
Sub-Accountant.

154. All cheques must be drawn in favour of the Treasurer or the Sub-Accountant.

Cheques to be  
crossed.

155. All cheques must be crossed, and if not already crossed, must be crossed by the receiving officer at the time of receipt.

## FINANCIAL REGULATION

AMENDING SLIP No. 10. OF 23.11.33

ADDITION TO FINANCIAL REGULATION 157, PAGE 23,  
SECTION 7:

“Postal Orders should be crossed on receipt and paid into the Bank on the same day. At stations where there is no Bank they should be sent as a remittance to the nearest Sub-Accountant keeping a Bank account. Money Orders should also be crossed and remitted to the Bank on the day of receipt. Should there be no Bank at the station Money Orders drawn on the Post Office at the station should be remitted to the Local Postmaster covered by Form F. 26, in triplicate, in which particulars of the Money Orders should be detailed, i.e., serial number, date of issue, office of issue and amount. Those drawn on Post Offices at other stations should be remitted to the Sub-Accountant at the station on which the Money Orders are drawn. In no case should Postal or Money Orders be cashed at Post Offices by Accounting Officers or Sub-Accountants”.

Departmental officer as may be appointed by the High Commissioner to do so.

162. Heads of Departments must submit recommendations through the Treasurer for the signing and countersigning of cheques.

163. Cheques drawn by Sub-Accountants will be countersigned by the next senior departmental officer; and if in excess of ₹P. 500 such cheques will in addition be signed by the Treasurer at Headquarters or by the District Commissioner at out-stations. The counterfoils of cheques will in all cases be initialled by the officers signing the cheques.

164. All cheques, drawn by Accounting Officers must be made payable to “order”, and whenever practicable should be “crossed”.

165. Applications to open Bank Accounts for official purposes must be made to the Treasurer by Heads of Departments. All such approved accounts will be in the official designation of the officer.

166. Cheque books will be obtained direct from the Bank. Accounting Officers may not have in their possession cheque books in excess of ordinary requirements,

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Cheques drawn  
by Heads of  
Departments.Cheques  
drawn by  
Sub-Accountants.Cheques to  
be drawn  
to “order”.

Bank Accounts.

Cheque Books.





and when the account is finally retired they will personally return the unused cheque books to the Bank and cancel the unused cheques remaining in the book in use.

Counterfoils to be retained.

167. The counterfoils of all cheques will be preserved for reference.

Cheque Books to be secured.

168. Cheque books, unused or partially used, must, if possible, be secured in safes or otherwise kept under lock and key.

Stamp Duty.

169. Cheques drawn by Accounting Officers are exempt from stamp duty.

### SECTION 8.—TREASURY DRAFTS

Use of drafts.

172. Treasury drafts between stations may be issued:—

- (1) To supplement cash balances at stations where there are no Banks;
- (2) To dispose of cash balances, surplus to local requirements, where there are no Banks;
- (3) To effect family remittances locally, and
- (4) To effect departmental remittances.

Authority for Issue.

173. Drafts to supplement or to dispose of cash balances or to effect family remittances will not be issued without the sanction of the Treasurer.

Drafts for Departmental Remittances.

174. The issue of drafts under Regulation 172 (4) is restricted to departmental remittances:—

- (1) From the Commandant of Police in respect of departmental imprests;
- (2) To the Commandant of Police by Officers of his Department in respect of unexpended balances of imprests;
- (3) From Officers of the Courts to the Superintendent of Courts for the purpose of replenishing imprests of Court Fee Stamps;
- (4) Between Court Execution Officers for the payment of judgment debts;
- (5) To the Licencing Authority in respect of fees payable under the Road Transport Ordinance.

Commission Charges.

175. No commission will be charged in respect of approved family remittances or on drafts for departmental purposes. The Treasurer will determine the rate of commission, if any, to be charged on drafts to supplement

or to dispose of cash balances; and Sub-Accountants will be advised periodically of the rates of commission to be charged on other drafts.

176. Drafts for departmental remittances issuable under Regulation 174(2) to (5) will be drawn by Sub-Accountants on the special draft forms provided for the purpose which are marked "not encashable" and will be made payable to an account. The amount of these drafts when presented will be entered on both sides of the Cash Book, as a receipt to the appropriate Head and Sub-Head of Revenue or Account, as the case may be, and as a payment classified "Drafts".

Non-encashable  
Drafts.

177. Subject to the foregoing regulation all other drafts will be drawn to "Order" and will be payable in cash, except at any station where there is a branch of the Government Bank, in which case drafts for £P. 2 or over will be paid by cheque, provided that:—

Encashable  
Drafts.

- (1) The draft bears the signature of the Sub-Accountant of the station of issue;
- (2) The Sub-Accountant at the station of payment holds a letter of advice duly signed by the Sub-Accountant of the station of issue.

178. As all drafts are serially numbered and issued from counterfoil books, the draft itself will serve as a receipt.

No receipts  
to be issued  
for Drafts.

179. All drafts will be endorsed by the payee before being credited to an account or paid.

Endorsement  
of Drafts.

180. The amounts received and payments made in respect of drafts will be classified "Drafts". The commission in respect of drafts will be credited to Revenue Head "Miscellaneous—Sundries".

Classification.

181. All receipts and payments in respect of drafts will be recorded consecutively in the schedule voucher prescribed for the purpose and the total amount of the receipts and payments will be entered daily in the Cash Book.

Receipt  
and Payment  
Voucher for  
Drafts.

182. Letters of advice are not required in respect of non-encashable drafts. In the case of other drafts the letters of advice will be posted by the Sub-Accountant, under registered cover, to the Sub-Accountants on whom they are drawn.

Letters of  
Advice.

183. In order to defray expenditure in other districts it will be sufficient if the Treasury Sub-Accountant sends vouchers, duly passed for payment by him, to the Sub-Accountant at the station at which payment is desired with a request by letter to effect payment.

Payments in  
other Districts.



Transactions  
savouring  
of Drafts.

184. Transactions savouring of drafts such as deposits of money at one station against cash repayment of a corresponding amount at another station are not permitted.

## SECTION 9. — IMPRESTS

Purpose of  
Imprests.

187. Should it be necessary for any officer other than a Sub-Accountant to have at his disposal, for disbursement on the public service, money for which vouchers cannot be presented direct to a Sub-Accountant for payment, he will receive an imprest of such amount as the High Commissioner may sanction.

Classes of  
Imprests.

188. Imprests are of two classes, namely:—

- (1) Special Imprests, which must be accounted for separately and in full in each case,
- (2) Standing Imprests, which may be recouped from time to time by submitting paid vouchers to the Sub-Accountant for reimbursement.

Imprest  
Warrants.

189. The High Commissioner's sanction will be conveyed to the Treasurer by an Imprest Warrant. Accounting Officers may not, therefore, grant imprests without the Treasurer's authority.

Application  
for Imprests.

190. Applications for imprests will be made by Heads of Departments through the Treasurer and the necessity for the imprest will be fully explained in the application. Imprests should be kept at the lowest figure compatible with the requirements of the service, and the period to be covered by any imprest should be as short as is reasonably convenient.

Issue of  
Imprest  
Warrants.

191. Imprest Warrants will be issued in triplicate, copies being held by the Chief Secretary, the Treasurer and the Auditor.

Payment of  
Imprests.

192. The number and date of the Imprest Warrant, which will be communicated by the Treasurer, must be quoted on the payment voucher, and the receipt of the imprest holder must be obtained on the voucher at the time of payment.

Classification  
of Imprests.

193. Vouchers will be classified "Imprests" followed by the name and official designation of the payee. When repaid they will be similarly classified.

Observance  
of Regulations.

194. Imprest holders must duly observe all regulations respecting the control of expenditure and the disbursement of public money.



## FINANCIAL REGULATIONS.

AMENDING SLIP No. 5 OF 3.8.33. PAGE 27. SECTION 9, REGULATIONS 197 AND 201.

Regulations 197 and 201 shall be deleted and the following substituted therefor—

“197. All imprests must be repaid in full on or before the date stated on the Imprest Warrant. Standing Imprests will normally remain operative during the term of service of the holder but will, except in the circumstances laid down in Financial Regulation 205, lapse on a change of holder and must then be repaid as directed in the warrant. When a specific date is named or when closure is dependent on circumstances stated in the warrant, Sub-Accountants and Accounting Officers are required to see that the imprests are properly accounted for on or before the due date. All imprests falling due on the 31st March must be accounted for before the close of the financial year and all vouchers for expenditure incurred by any Imprest Officer during the financial year must be submitted to the nearest Sub-Accountant for repayment on or before the last working day in the year in order that the expenditure may be included in that year's accounts.”

“201. All imprest holders are required to furnish <sup>annually</sup><sub>quarterly</sub> a statement in the following form which will be rendered by the Sub-Accountant to the Treasurer with his account for the month concerned. The statement should be prepared in triplicate.

Imprest Holder	...	...	...	...	...
Warrant No.	...	Amount of Imprest	...	...	...
Date of Issue of Imprest	...	...	...	...	...
Date of Expiry as stated in the Warrant	...	...	...	...	...

I certify that at the close of business on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ the Imprest Account standing in my name was in order and consisted of the following:—

Balance at Bank as per Bank Certificate, list of outstanding cheques and reconciliation, attached	_____
Cash in hand (produced)	_____
Unredeemed expenditure vouchers (produced)	=====
Total, agreeing with total of Imprests Warrant	=====
Signature of Imprest Holder :	_____
Date :	_____

I certify that the above statement is correct and that the expenditure vouchers produced for my inspection were in order and relate to expenditure actually and necessarily incurred.

Signature of Sub-Accountant :	_____
Date :	_____

Forms to enable this provision to be met will be issued to all imprest holders with the warrant. When the return is required quarterly it must be signed by the Sub-Accountant on the 30th June, 30th September, 31st December and 31st March, or on the last day of business preceding these dates. In all cases of imprests falling due for repayment it is imperative that the full imprest shall be brought to account by the Sub-Accountant on or before the date stated on the warrant and a counterfoil receipt given to the Imprest Officer or the total of imprest.

The certificate set out above shall be distributed as follows:—

- (i) One copy retained by the Imprest Holder;
- (ii) One copy retained by the Sub-Accountant;
- (iii) One copy forwarded to the Treasurer with the appropriate monthly account of the Sub-Accountant.”



195. All imprest holders must keep an imprest Cash Book, in suitable form, in which will be recorded all receipts and disbursements in respect of each imprest. This applies also to imprests for telegrams and postage. Cash Book.
196. Whenever an imprest exceeds £P.50, the imprest holder must, if possible, open a bank account in his official designation, and all cheques exceeding £P.100 must be countersigned. Imprest holders are prohibited from overdrawing their bank accounts. Bank Accounts.
197. All imprests must be repaid in full on or before the date stated in the Imprest Warrant, and Sub-Accountants and Accounting Officers are particularly required to see that all imprests falling due on the 31st December are accounted for before the close of the financial year. Settlement of Imprests.
198. On the counterfoil receipts issued for imprests repaid there will be recorded the amounts received in cash and by vouchers respectively. Imprest holders will be held responsible for any unauthorised, inaccurate, or improper payments made by them notwithstanding that such vouchers may have been accepted by the Sub-Accountant. Receipts for Imprests.
199. At the close of the financial year, should a Sub-Accountant find that, owing to the non-reply to queries or other cause, vouchers submitted in respect of the imprest due to be repaid or accounted for before the close of the year cannot in consequence be entered in his Cash Book in time, he will send all vouchers to the Treasurer to be embodied by means of journal entry, if possible, before the final accounts of Government have been compiled. A report must accompany the vouchers. Delayed Settlement of Imprests.
200. Sub-Accountants will notify the Treasurer whenever an imprest holder fails to account for his imprest within the time specified in the Warrant. Treasurer to be notified when Imprest is overdue.
201. Should any imprest not be accounted for within the financial year, the imprest holder must furnish the Sub-Accountant, for transmission to the Treasurer, an acknowledgment of the imprest in his possession at the end of the year. Acknowledgment of Imprest.
202. Sub-Accountants will record the issue and repayment of all imprests in a special Imprest Ledger. The transaction will be debited or credited, as the case may be, to the imprest holder's account therein, the number of the Warrant being, in each case, inserted. Imprest Ledger.
203. The accounts of all imprest holders are subject to inspection and verification of the cash and bank balances by Sub-Accountants, Imprest Accounts subject to inspection.



## FINANCIAL REGULATIONS

AMENDING SLIP No. 3 of 3.11.32. Page 28. The following new Regulation 205 shall be inserted after Regulation 204:—

“Transfer of imprests.

205. (1) An imprest may be transferred from one holder to another if authorised in writing by the Head of Department, provided that the imprest warrant is made out in the official designation of the officer and by the terms of the warrant it can be so transferred.

(2) An officer handing over an imprest should be given an acquittance in writing by his successor, and a written acknowledgment of the amount of the imprest by the officer taking over must be transmitted through the Head of his Department to the Treasurer”.

of Heads of Departments.

that personal advances are refunded in accordance with the terms and conditions under which they were made. This does not relieve Sub-Accountants of responsibility for taking steps to recover outstanding advances.

Refund of Advances.

209. Personal advances are recoverable, in the case of officers in receipt of salaries of £P. 800 per annum or over, in three equal monthly instalments, and, in the case of officers whose salaries are less than £P. 800 per annum, in five equal monthly instalments, unless otherwise directed.

Advance Ledger.

210. An Advance Ledger will be kept by each Sub-Accountant in which a separate account will be kept of each advance repayable in the district. The accounts will be posted in such manner as will show separately each repayment, and admit of the balance, if any, outstanding being readily ascertained and verified.

Notification of advances on transfer of officer.

211. When an officer leaves a district any advance repayable by him will be noted on his Last Pay Certificate and his advance account closed, a new account being opened by the Sub-Accountant of the district to which he is transferred.

Notification of advances in arrear.

212. Sub-Accountants will advise the Treasurer of any advances that may have been overlooked or are in arrear.

## SECTION 11.— DEPOSITS

216. (1) A deposit Ledger will be kept by each Accounting Officer, and will contain a separate account in the name of the person, institution, undertaking or service in respect of whom or which the deposit has been made. Repayments will be posted in such manner as will enable the balance of each account to be readily ascertained and verified.

Deposit Ledgers.

(2) In the case of Court Execution Officers the ledger will contain one account for each execution case, and each such account will be made identifiable by recording in the ledger the particular number of the case. All receipt and payment vouchers relating to the particular account will contain a reference to the number of the case.

217. Accounting Officers will verify monthly their deposit accounts with the corresponding accounts of the Sub-Accountant, and any discrepancies which cannot immediately be satisfactorily explained or rectified will be reported by the Sub-Accountant to the Treasurer.

Verification of balances.

218. Sub-Accountants will furnish the Treasurer monthly with statements reconciling the balance of the following accounts as shown in the Deposit Ledgers of the Accounting Officers and the balances as shown in their Deposit Ledgers :—

Reconciliation Statements to be furnished to Treasurer.

(1) Court Execution Officers Deposit Accounts,

(2) Court Deposit Accounts,

(3) Village Ghaffir Deposit Accounts.

219. The Director of Customs will furnish the Treasurer monthly with a summary in the prescribed form of the Customs Deposit Accounts.

Summaries of Customs Deposits.

## SECTION 12.— PAY CERTIFICATES

222. In the case of new appointments to the graded Services no salary may be paid by Sub-Accountants unless an Establishment Warrant is attached to the first pay voucher.

New Appointments.

223. An officer whose salary has been paid outside Palestine during his leave must, on his return, produce a Last Pay Certificate before payment can be made locally. Where salary has been drawn locally during leave, such arrangement will continue after the officer's return to duty unless the Treasurer, or the General Manager, Railways, in the case of Railway officials, is notified of any desired charge.

Return from leave.

- Transfer to another station. 224. An officer transferred to another station must produce a last Pay Certificate before payment can be made by the Sub-Accountant at the station to which he is transferred.
- Cancellation of Transfer. 225. A Sub-Accountant must be careful not to pay salary to an officer to whom he may have granted a Last Pay Certificate, unless the certificate is first surrendered.
- Issue of Last Pay Certificates for local use. 226. Last Pay Certificates for local use will be issued by Sub-Accountants on the application of the Head of Department or his local representative, and in all such cases a single certificate only will be issued. The copy for the Head of Department or his local representative will be so marked in ink.
- Issue of Last Pay Certificates to Crown Agents. 227. If it is desired to draw pay when on leave through the Crown Agents, London, a Last Pay Certificate must be obtained from the Treasurer through the Head of the officer's Department. A copy of the Last Pay Certificate will be transmitted by the Treasurer to the Crown Agents. In the case of Railway officials, Last Pay Certificates will be issued and transmitted to the Crown Agents by the General Manager, Railways.
- Particulars to be inserted in Last Pay Certificates. 228. A Last Pay Certificate must contain particulars of any amounts due to or by the officer concerned, and the terms under which any outstanding advances or contributions are to be paid.
- Life Certificates. 229. Should an officer when on leave outside Palestine desire to continue to draw pay locally, a Life Certificate, duly certified by a Justice of the Peace, Notary Public, Commissioner of Oaths, Minister of Religion, Medical Practitioner, British Consul or Vice-Consul, or by a Manager of a Bank, must be sent to the Head of Department at the end of each month to enable him to claim payment.
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- SECTION 13.—CUSTODY OF MONEY, STAMPS, ETC.
- Strong-room or Reserve Cash Safes. 232. At stations where there is no branch of the Bank, there must be a strong-room or reserve cash safe, secured by two locks, the key of one being held by the Sub-Accountant and the other by the next senior officer.
- Station Safes. 233. At all stations there will be a station safe which will be in the sole custody of the Sub-Accountant.
- Cashiers' Safes. 234. Cashiers' safes will be provided only at such stations as may be considered necessary.
- Cashier to hand over cash daily. 235. The balance of cash in the hands of the cashier must be handed over daily, before the close of business,





to the Sub-Accountant. On no account should cash be kept overnight in the cashier's safe.

Responsibility  
of officers  
holding keys.

236. Officers holding the keys of strong rooms or safes are individually responsible for the contents thereof. Any defect in strong rooms, safes or keys thereof, or loss of keys, should be immediately reported to the Head of Department.

237. Strong rooms, reserve cash and station safes shall not be opened except by the authorised officers both of whom will remain present during such time that the strong room or safe is open.

Officers to  
remain present  
while the strong  
room or safe is  
open.

238. Sub-Accountants will at least once a month cause the contents of the strong room or reserve cash safe to be verified, and will report any discrepancy.

Contents of  
strong room, etc.  
to be verified.

239. A register will be kept in each strong room and reserve cash safe, in which all money, stamps, postal orders, or articles deposited therein or withdrawn therefrom will be recorded, and the entry initialled by the several officers holding the keys.

Safes Registers.

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#### AMENDMENT OF FINANCIAL REGULATIONS.

##### AMENDING SLIP No. 24 OF 23.5.35.

Section 12—Transfer of custody during temporary absence or sickness.

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over.

Page 31, Financial Regulation No. 240 shall be deleted and the following substituted therefor:—

Where any officer holding a key of a Strong Room or reserve cash or station or departmental safe is temporarily absent from the station whether on account of sickness or for other cause the key in his charge may, if necessary, be handed to the officer next in rank but in no case may two keys be held by the same officer. In cases of safes in departmental offices excluding Sub-Accountants the cash held in the safe will be restricted to revenue or other receipts up to LP.50 as specified in F. R. 58 (3), the amount of the officer's cash imprest, and the amount of money in custody for distribution under the provisions of F. R. 128 in addition to the value of any stamps held on imprest.

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Delivery of articles.

245. Documents or other articles so deposited will only be delivered on the written demand of the depositing officer or other authorised person and on the production of the receipt issued at the time the deposit was made. The receipt will be pasted on or attached to its counterpart in the receipt book.

Private effects.

246. Deposits of private effects are under no circumstances to be received into any Government strong rooms or safes.

Spare keys.

247. Spare keys of all Government strong rooms and safes will be enclosed in well secured packets with the key numbers and safes to which they belong stated on the outside of the packets by the officer depositing the same. Spare keys will be kept in safes as follows:—

- (1) Departmental Accounting Officers — by the Head of the Department,
- (2) Heads of Departments and Sub-Accountants—by the Treasurer or by the Bank, provided always that officers having joint custody shall not hold the spare keys of the officer jointly concerned.

A register of all such keys will be kept in the safe.

Loss of keys.

248. Any expenditure incurred owing to the loss of Government strong room or safe keys will be charged to the officer responsible therefor.

Reserve Stocks of Revenue, Court Fee and Postage Stamps, etc.

249. Reserve stocks of revenue stamps, Court fee stamps, postage stamps, postal orders, etc., will be held in the joint custody of the Deputy Treasurer and two senior officers of the Treasury.

Main Stock of Postage Stamps, etc.

250. The main stock of postage stamps, postal orders, embossed envelopes and postcards retained in the General Post Office will be held in the joint custody of the Assistant Director and the Chief Accountant of the Posts and Telegraphs Department.

Main Stock of Court Fee Stamps.

251. The main stock of Court fee stamps will be held in the joint custody of the Superintendent of Courts and a senior officer of the Courts.

Custody of Stamp Duty Dies.

252. Stamp duty dies will be in the custody of the following officers:—

- (1) The Assistant Treasurer (District Treasury), Jerusalem;
- (2) the Sub-Accountant, Jaffa, and
- (3) the Sub-Accountant, Haifa.

The dies when not in actual use will be secured in the safes of these officers.



AMENDMENT OF FINANCIAL REGULATIONS.

1935

AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 33 OF 8TH JUNE, 1938.

Section 14. Maximum Balances.

Financial Regulation No. 255 should be amended to read, in regard to Bank and Strong Rooms or Reserve Cash Safes columns, as under:—

	<i>Bank</i>	<i>Strong Rooms or Reserve Cash Safes</i>
	<u>£P.</u>	<u>£P.</u>
Tulkarm	—	1,000
		Reserve Cash Safes.
Beersheba 2,000		<u>1,000</u>

the balance is kept at a minimum having regard to financial requirements.

257. Sub-Accountants will inform the Treasurer of the surplus bank balance available to be remitted. Arrangements for transfers between banks will be made by the Treasurer through the branch of the bank at Headquarters.

Surplus Bank  
Balances.

258. The cash in the hands of Sub-Accountants will be kept within the limit:—

Surplus Cash.

- (1) By lodgment in the bank, from time to time, at such stations where there may be a bank;
- (2) by transfer, from time to time, to the strong room or reserve cash safes;
- (3) by remittances to stations as authorised.



Stations to which  
surplus cash to  
be remitted.

259. Sub-Accountants at stations where there are no banks will remit their surplus cash as under unless otherwise directed by the Treasurer :—

Jerusalem (Barclays Bank, (D.C. & O))

Ramallah                      Beersheba

Hebron                         Auja el Hafir

Jaffa (Barclays Bank (D.C. & O))

Ramleh                         Gaza

Haifa (Barclays Bank (D.C. & O))

Beisan                         Tulkarem

Nazareth (Barclays Bank (D.C. & O))

Jenin.

Report to  
Treasurer  
of inability  
to remit.

260. Should it be impracticable at any time to remit the surplus cash balance the circumstances must be reported to the Treasurer.

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## FINANCIAL REGULATIONS.

### AMENDMENT SLIP NO. 34 OF 9.6.1938.

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post

F.Rs. Nos. 261 and 262—Cancel the regulations and substitute :—

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of C  
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261. The General Manager, Railways, and the Postmaster General shall approve such maximum balances to be held by their subordinates as are in their opinions necessary.

Departmental  
maximum  
cash balances.

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of R  
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262. The Postmaster General shall approve such maximum credit stocks of postage and revenue stamps and postal orders to be held by Postmasters as are in his opinion necessary.

Credit stocks  
of stamps and  
postal orders.

Escor



gold, silver, nickel or notes) its destination, and method of transport must be stated in the application, and reasonable notice must be given.

268. Whenever a remittance of specie or notes from one station to another exceeds £P.200, it will be the duty of the despatching Sub-Accountant to convene a Board of Survey, consisting of three officers, for the purpose of checking the remittance.

Boards of Survey.

269. It will be the duty of the members of the Board to check the coins and notes, and, in the presence of the Sub-Accountant, to place the coins and notes in bags, to seal the bags with the seal of the station, to affix labels to the bags indicating the contents, and to initial and date the labels.

Duties of Boards of Survey.

270. The Sub-Accountant and members of the Board will witness the packing of specie and notes, and will see that the boxes are securely fastened or locked and that they are properly sealed with the seal of the station.

Specie boxes to be securely fastened and sealed.

271. As soon as the boxes are fastened or locked and sealed, they will be handed over to the escort or, if the escort is not ready, they will be secured in the Government strong room or reserve cash safe pending despatch by the Board.

Boxes to be handed over by Board.

272. On no account after the specie boxes have been deposited in the strong room or reserve cash safe shall the Sub-Accountant have access thereto, except in the presence of the Board.

Access to remittances after being checked by Board of Survey.

273. Remittances, whenever possible, will be made by railway.

Remittances by Railway.

274. In the case of remittances by road, motor transport must be used whenever possible.

Remittances by Road.

275. As soon as a remittance is received at a station where there is a Government Bank the Sub-Accountant will instruct a member of his staff to attend the checking of the remittance. It will be the duty of such official to see that the boxes and seals are intact before they are opened, and that the counting of the remittance is correctly carried out. Sub-Accountants should bring this rule to the notice of all officials checking remittances. When the remittance has been checked, the representatives of the Bank and Sub-Accountant will sign the certificate at the foot of the remittance voucher.

Remittances received at stations where there is a Government Bank.



Remittances received at stations where there is no Government Bank.

276. As soon as a remittance is received at a station where there is no Government Bank the Sub-Accountant will see that the seals of the boxes are intact and will, as soon as possible, convene a Board, consisting of three officers, who will check the remittance. When the remittance has been checked, the Board will fill in and sign the certificate at the foot of the remittance voucher. Should there be any discrepancy, the Sub-Accountant will order a re-check.

Defective boxes.

277. In the event of any defective boxes, they must receive priority of check, and the Sub-Accountant will attend personally. Should any shortage be found a report must be made to the Treasurer.

Board may be dispensed with.

278. In cases where the specie can be accompanied by the responsible Sub-Accountant the holding of a Board may be dispensed with, but an escort must be provided.

Remittance Voucher.

279. All remittance transactions must be supported by vouchers in triplicate. The original voucher will be retained by the remitting Sub-Accountant, and the duplicate and triplicate sent to the receiving Sub-Accountant. The receiving Sub-Accountant will receipt both vouchers and return the duplicate, together with a numbered Treasury receipt, to the remitter, the triplicate being retained in support of the receipt entry in the cash book. The remitter will attach the Treasury receipt to the original voucher, and will send the receipted duplicate voucher, with his monthly accounts, to the Treasurer.

Remittances to Government Banks.

280. In the case of remittances to the Government Banks, it should be indicated in the remittance vouchers that the amount is payable to the account of the Government of Palestine.

Telegraphic advice of Remittances

281. Every remittance must be advised in advance and again at the time of despatch in order that arrangements may be made for receiving it. It is the duty of the remitter to see that a remittance is acknowledged promptly or forthwith to institute enquiries by the quickest means.

Telegraphic advice of Remittances received.

282. The receipt of a remittance must, in all cases, be immediately acknowledged, by telegram, to the remitting officer.

Telegrams to be in confidential code.

283. All telegrams respecting remittances must be sent in confidential code.



284. In the event of any discrepancy in a remittance a report must be made forthwith to the remitter, a copy being sent to the Treasurer. If the discrepancy is appreciable, enquiries must be instituted by telephone or telegram and full investigation made by both Sub-Accountants. Discrepancies to be investigated forthwith.
285. The total amount of the remittance indicated on the remittance vouchers will, in each case, be brought to account in the cash book at the receiving station, as a receipt; the voucher being classified "Remittances between Chests". Full amount of remittance to be brought to account.
286. Should a surplus be found in a remittance the amount of such surplus will be brought to account as a deposit (Sub-Accountant ) pending enquiry, which will at once be instituted by the Sub-Accountant receiving the remittance. Surpluses.
287. Should a shortage be discovered, the Sub-Accountant receiving the remittance will cause payment vouchers, charging the shortage, in equal shares, as an advance against the respective members of the remitting board, to be prepared and entered in his cash book pending decision as to liability. Shortages.
288. Unless liability is otherwise established, the despatching board will be held responsible for any shortage and for any illegal or counterfeit coin remitted. Despatching Board responsible for shortages.
289. As a necessary safe-guard, gold and notes when remitted must be placed in separate bags or parcels and distributed in boxes containing silver or nickel coins of such weight as to render them difficult of removal. Distribution of Gold and Notes.
290. Currency or Bank notes may not be remitted by post. Remittance of Currency or Bank Notes.
291. Officers despatching remittances within a day's journey will be careful to do so in time to avoid the remittance being in transit after nightfall and, if possible, in time to arrive within bank or office hours. Remittances not to be in transit after nightfall if avoidable.
292. Remittances should, whenever practicable, be despatched so as to arrive at their destination in the same month. This is especially desirable during the last month of the financial year in order that the yearly Board of Survey reports on the several chests may cover the whole amount of the cash in the Treasurer's charge. Remittances to be effected within calendar month.

## SECTION 16.—ACCOUNT BOOKS, REGISTERS, ETC.

Books required  
to be kept  
by Sub-  
Accountants.

295. The following principal books are required to be kept by every Sub-Accountant:—

Cash Book  
Imprest Ledger  
Advance Ledger  
Deposit Ledger  
Register of Vouchers  
Register of Financial Allocations  
Register of Salaries  
Register of Pensions  
Register of Contracts  
Register of Agricultural Loans  
Register of Powers of Attorney and  
Letters of Administration  
Register of Counterfoil Receipt and  
Licence Books  
Stock Book of Revenue Stamps.

Licence  
Registers.

296. It is the duty of all licencing officers to keep registers of licensed persons in such form as will enable them to maintain a close scrutiny of the renewal of periodical licences as they fall due.

Numbering of  
pages of account  
books.

297. The pages of all account books in stock or in use if not already numbered must be numbered in ink.

Books to be  
kept up to date.

298. Accounting Officers are required to see that all books are correctly posted and are kept up-to-date, and that the transactions, balances and totals are entered in ink.

## SECTION 17. — LICENCE AND RECEIPT BOOKS

Registers.

301. Registers must be kept by Accounting Officers in which particulars of all receipt and licence books and tickets received and issued will be promptly recorded.

Requisitions  
for Counter-  
foil Receipts.

302. Books of counterfoil receipts will be obtained from the Superintendent of Printing and Stationery by:—

- (1) The General Manager, Railways, the Director of Customs and the Postmaster General who will supply their departmental officers; and
- (2) Sub-Accountants, who will supply all Accounting Officer of other departments within their Districts.

## AMENDING SLIP No. 11 of 8.3.34.

## SECTION 17. COUNTERFOIL RECEIPTS, LICENCES AND CERTIFICATES.

Financial Regulations 301 to 316 are hereby cancelled and the following substituted therefor:—

“301. The Superintendent of Printing and Stationery will supply the following officers on requisition on the prescribed form with stocks of counterfoil receipt and licence books and books of certificates, permits, etc. which are issued against payment:—

Supplies of counterfoil receipts and licences.

- (i) The Treasurer.
- (ii) Sub-Accountants.
- (iii) The Postmaster-General.
- (iv) The Director of Customs, Excise and Trade.
- (v) The General Manager, Palestine Railways.
- (vi) Such other Heads of Departments as the Treasurer may authorise.

The Superintendent of Printing and Stationery will furnish the Treasurer with copies of all despatch notes on the prescribed form which will be serially numbered, covering supplies sent to the officers mentioned above.

These officers will for the purpose of the regulations under this Section be termed “Controlling Officers”.

Controlling Officers.

For the purpose of this Section the term “Collector of Revenue” does not include Tax Collectors working under the direct supervision of a District Officer.

Collectors of revenue.

302. Sub-Accountants will stock and supply all books required by Collectors of Revenue within their areas with the exception of Collectors of Revenue falling under categories (iii)—(v) of regulation 301. Heads of Departments who are authorised Controlling Officers will supply all books required by their departmental representatives functioning as Collectors of Revenue under F.R. 3. Heads of Departments may, subject to the Treasurer's approval, appoint certain senior departmental representatives at out-stations to carry such special subsidiary stocks as may be necessary.

303. Each Controlling Officer shall keep and maintain the following records:—

Registers to be kept.

- (a) A Stock Register in which all receipts from the Printing and Stationery Office and all issues made to Sub-Accountants





and Accounting Officers shall be recorded. The register shall be sub-divided to record receipts and issues of each type of book, the issues following in proper sequence the serial numbers given to the books, irrespective of the persons to whom they are issued;

(b) Individual Distribution Register — this register shall consist of as many subsidiary registers as may be required and it will probably be found convenient to maintain one for each Collector of Revenue. Each register shall be sub-divided into sections appropriate to the various types of books dealt with by the Collector of Revenue concerned and such sections shall contain full particulars of issues made and books returned, whether the latter are complete or otherwise.

(c) Collectors of Revenue will continue to use the existing stock register (Form F. 71).

The Stock Register will show stocks in hand with the Controlling Officer; the Distribution Register will record the various stocks held by Collectors of Revenue for current use.

Subsidiary Registers.

304. Where subsidiary Departmental stocks are permitted under regulation 302, the Head of Department will treat as issues all stock passed thereto and the officer in charge of the subsidiary stock will account for them to the Controlling Officer to whom he is responsible for keeping the records prescribed above.

305. It is the duty of all Controlling Officers to ensure that Collectors of Revenue shall not have access to main stocks.

Custody of books.

All books whether used or not must be adequately secured under lock and key.

Periodical Inspection of stocks.

Stocks shall be subjected to periodical inspection and checking by the officer responsible who will take immediate steps to ascertain the occasion and cause of any losses found on inspection. Controlling Officers will immediately report such losses to the Treasurer and Auditor, and Collectors of Revenue will submit their reports to Controlling Officers. They will also take steps to investigate the cause of the loss pending the receipt of instructions from the Treasurer or Auditor.

Treasurer will keep Stock Register.

306. In addition to the records kept by Controlling Officers the Treasurer will keep a Stock Register recording issues made to and by Controlling Officers; the register will also show all books returned to the Controlling Officer by Collectors of Revenue either directly or through the Auditor, and whether such books are fully or partially completed. Issues will be advised by Controlling Officers to the Treasurer monthly on the prescribed forms. Each Collector of Revenue is required to maintain a Register in which he will record particulars of each book received and the return of each completed book to the Controlling Officer. This register will agree with the Distribution Register maintained by the Controlling Officer.

Every Collector of Revenue having counterfoil receipt, licence books, etc. in his custody is required to render on the 31st March in each year to his Controlling Officer a return of all such books in his possession whether new, in use, or completed. Controlling Officers will render a similar return in summary form to the Treasurer.

Returns by Collectors of Revenue and Controlling Officers.

307. Officers in charge of subsidiary stocks under the control of the Heads of their Departments will requisition for supplies on the Head of the Department. Collectors of Revenue will requisition on Controlling Officers, the form being filed for reference by the officer fulfilling the requisition.

308. Issues to Controlling Officers by the Superintendent of Printing and Stationery will be accompanied by an issue voucher in the prescribed form. The form of advice will be filed by the officer receiving the books.

Issue Vouchers to be filed.

Packages, etc. containing the books will, in all cases, be sealed and registered when transmitted through the Post.

Packages to be sealed.

Larger consignments will be transported by rail whenever possible in sealed packets and the officers receiving the packets will take notice that the seals are not broken, and will immediately report any discrepancy to the consignor by telegram.

Transport by rail.

309. On receipt of books the receiving officer will record in his register the full number of books received. He will then examine them personally and satisfy himself that the numbering of each book is correct. If the books are found to be correct the certificate to that effect on the Issue and Receipt Voucher (F. 70) will be completed.

Books to be examined on receipt.

Should any book be found defective it will be returned to the sender immediately with a report and the book will be entered as an "Issue" in the receiver's records.

Defective books.

All officers issuing receipts will see that both receipts and counterfoils bear a date stamp showing the office from which the receipt is issued.

Receipt forms to be date stamped

Receipts will be given to the Issuing Officer by the Receiving Officer who will in return receive acknowledgments of any books used or unused returned to him.

Issues of books to be acknowledged.

310. All books will be issued in the order in which they are received, and Collectors of Revenue will also follow numerical sequence when taking books into use.

Books to be issued and used in sequence.

No book may be cut or divided. Whenever a receipt, licence, permit or other similar document is cancelled, damaged or for any reason not used, it will be endorsed "Cancelled" and will be securely attached to the counterfoil.

Cancellation of forms.

BIRZEIT UNIVERSITY

MAIN LIBRARY



Forms not to be detached as specimens.

No receipts, licences, permits or other document on which monies are collected may be detached from the book for use as specimens. When specimens are required the Superintendent of Printing and Stationery should be furnished with particulars (quoting the number of the book, as contained in the cover thereof) and asked to supply such specimen or specimens as may be required. The purpose of the requisition should be clearly stated, and the requisition signed by the responsible Controlling Officer. The forms supplied shall have the word "Specimen" written across the face of the forms by the Superintendent of Printing and Stationery.

Control of issues by Controlling officers.

311. On receipt of requisitions Issuing Officers will satisfy themselves as far as possible that the supplies are needed and that Collectors of Revenue have complied with these regulations. The Issuing Officer will record any returns of completed counterfoil books in his Distribution Register and store them in order pending their destruction. The relative Audit advice note will be duly filed. Any irregularity will be investigated immediately.

Limitation of stocks.

312. A Collector of Revenue may maintain sufficient stocks to meet his requirements for a period of three months; provided that not more than ten books of any one kind may be held at one time but this limitation may be removed by the Treasurer on cause shown. Issues by Collectors of Revenue to their subordinate officers must be restricted to current requirements.

Estimated requirements to be advised.

313. Collectors of Revenue are required to advise their Controlling Officers of their estimated requirements for six months on the 1st of April and the 1st of October in each year in order that adequate supplies may be maintained.

Destruction of completed or obsolete books.

314. All completed counterfoil receipt and licence books will be destroyed after a period of five years by a Board convened by the District Commissioner or Head of Department concerned at the request of the Officer in Charge of the stock. The Board shall consist of the Auditor or his representative and a Treasury or District Officer, who will render to the Treasurer a certificate of destruction. Pending destruction all such books shall be stored in proper order. In the case of obsolete books a Board will be convened whenever necessary. When the books have been destroyed, a record will be made in the register and the entry initialled by the Board. In the case of destruction of obsolete books the authority for destruction will be issued by the Treasurer and a reference to the authority will be quoted on the certificate of the Board.

Handing over certificates.

315. Handing over and taking over certificates signed by both officers are required in respect of all books dealt with herein. The certificates should be supported by detailed lists showing the quantity and serial numbers of each type of book in the custody of the officer concerned.

316. Collectors of Revenue, excepting those in Jerusalem, will keep two series of receipt or licence books which they will use alternately i.e. one series will be used in one month and the



second in the subsequent month and so on. On the first day of each month such Collectors of Revenue will forward to the Auditor transcripts of their Cash Books together with the series of receipt or licence books used during the previous month. All books will be despatched under cover of a schedule in triplicate showing the number of books transmitted and the first and last numbers of used forms in each book. The Auditor will, on receipt of the books, sign in duplicate the receipt on the schedule and will return the original receipt to the Collector of Revenue and the duplicate receipt to the Sub-Accountant to whom the Collector of Revenue pays in his receipts. The Auditor will return counterfoil receipt and licence books to the Collector of Revenue under cover of a similar schedule and will send a copy of that schedule to the Controlling Officer concerned to enable him to comply with the provisions of Financial Regulation 59. The Collector of Revenue on receipt of the counterfoil receipt and licence books will return to the Auditor the schedule duly receipted.

Collectors of Revenue to maintain two series of books.

In the case of completed counterfoil receipt or licence books

### AMENDMENT OF FINANCIAL REGULATIONS

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AMENDMENT OF FINANCIAL REGULATIONS.

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AMENDMENT SLIP No. 37 OF 21.1.41.

Amendment slip No. 36 of 16.8.39 is hereby cancelled.

Officer of...



303. Books of counterfoil Licences and Certificates will be obtained from the Superintendent of Printing and Stationery by:—

Requisitions for Counterfoil Licences, etc.

- (1) The Director of Customs, the Postmaster General, the Director of Health, the Director of Agriculture and Forests and the Commandant of Police (for Road Transport); and
- (2) Sub-Accountants, who will supply all Accounting Officers of other departments within their Districts.

304. Issues of receipt and licence books and other counterfoiled forms on which monies are collected must be accompanied by an issue voucher in which the first and last number of each counterfoil receipt or licence book must be inserted. The issue voucher must be retained and properly filed by the receiving officer.

Issue Vouchers.

305. Government Receipt and Licence Books will not be supplied to Municipalities or Local Councils; but Licence Books of a distinctive character may be stocked by the Superintendent of Printing and Stationery and supplied to Municipalities and Local Councils on repayment.

Municipalities and Local Councils.

306. Packages, etc., containing counterfoil receipt and licence books will, in all cases, be sealed and registered when transmitted through the post. The Post Office receipts will be carefully filed.

Packages containing books to be sealed and registered.

307. On the receipt of counterfoil receipt and licence books the responsible Accounting Officer will personally examine them and satisfy himself that the numbering of each book is correct. Should any book be found defective it will at once be returned to the Controller of Stores together with a report.

Examination of books and tickets.

308. (1) All receipt and licence books will contain a printed certificate of correctness, as under, which must be signed by the Accounting Officer before any receipt book is issued by him:—

Certificate of correctness.

Examined by me this ..... day of .....  
 19 ..... and found to contain ..... forms  
 correctly numbered.  
 Issued to .....

.....  
 Signature of Issuing Officer.

(2) The certificate must be printed on the inside of the portion of the cover that will be retained with the inner-foils.



AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 16 OF 12.7.34.

Section 17. Licence and Receipt Books.

The following should be added to the first paragraph of Financial Regulation 310 following after the word "use" in the third line—

"Furthermore all receipts and licences must be issued and brought to account in serial order".

FINANCIAL REGULATIONS

AMENDING SLIP No. 2

PAGE 40.—FINANCIAL REGULATION No. 312.—(1) AND (2).

The word "month" occurring in the third line of sub-paragraph (1) and in the fifth line of sub-paragraph (2) shall be deleted and in each case the following shall be substituted therefor:

"quarter, or such longer period as the Treasurer may from time to time prescribe".

Books and tickets to be secured.

314. Receipts and licence books, unused or partially used, and tickets must be adequately secured under lock and key.

Destruction of completed or obsolete books.

315. All completed counterfoil receipt books will be destroyed after a period of five years by a Board, consisting of the Auditor or his representative, and a Treasury or District Officer, who will render to the Treasurer a certificate of destruction. In the case of obsolete books a Board will be convened whenever it may be practicable to do so. When the books have been destroyed, a record will be made in the register and the entry will be initialled by the Board.

SECTION 18.—SUBMISSION OF ACCOUNTS  
AND RETURNS

(Weekly)

318. Sub-Accountants will, after the close of business on Saturdays, transmit weekly to the Treasurer a Cash Balance Certificate. Weekly Cash  
Balance  
Certificates.

(Monthly)

319. Within three days after the close of each month Monthly

## AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 17 of 6.9.34.

## Section 18. Submission of Accounts and Returns.

Financial Regulation No. 319 sub-paragraph (4) should be amended to read: "(4) And a statement reconciling the balance shown in the Bank column of the Sub-Accountant's Cash Book with the balance standing to the credit of the Sub-Accountant with the Bank at the end of the month as shown by the Bank Certificate".

available for the purpose. In the event of there being no transactions in respect of any item, the item should be struck out in ink and initialled by the Sub-Accountant.

321. The General Manager, Railways, the Director of Customs and the Postmaster General will submit their accounts and returns as soon as possible after the close of each month. The reason for any undue delay must be reported to the Treasurer. Submission  
of accounts  
by Accounting  
Officers.

322. (1) Sub-Accountants will inform the Treasurer, by telegram or by letter, within three days of the close of the month the total revenue and expenditure for the month. It is essential that this information should reach the Treasurer before the seventh day of the month. Monthly advice  
of revenue and  
expenditure.

(2) The Postmaster General will similarly advise the Treasurer of the approximate revenue and expenditure of his Department, and the Director of Customs of the approximate Customs revenue.

(3) The General Manager, Railways, will furnish to the Treasurer as soon as possible after the end of each month statements shewing the approximate revenue and expenditure of the Palestine Railway, the Hedjaz Railway and the Sinai (Kantara-Rafa) Railway.

Reconciliation of Bank Accounts by General Manager, Railways, and Postmaster-General.

323. A Bank Certificate, signed by the Manager of the Bank, and a reconciliation statement will be furnished to the Treasurer by the General Manager, Railways, and Postmaster-General with their monthly accounts.

(Quarterly)

Arrears of revenue.

324. Heads of Departments and District Commissioners are required to furnish quarterly at the end of March, June, September and December, to the Treasurer, for transmission to the Auditor, a statement of all arrears of revenue.

Arrears of loans and advances.

325. Sub-Accountants will render to the Treasurer, quarterly, at the end of March, June, September, and December, a return of all arrears of loans (including agricultural) and advances. The General Manager, Railways, and the Postmaster-General will furnish similar returns.

## SECTION 19. — BOARDS OF SURVEY AND INSPECTIONS

Annual Boards of Survey.

328. Boards of Survey, to be held after the close of business on the last business day of each year, or before the commencement of business on the first day of the new year, will be appointed by the Chief Secretary to examine cash, bank balances and stamps held by the Treasurer

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### FINANCIAL REGULATIONS.

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AMENDMENT SLIP No. 6 OF 26-10-88.

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The following addition to Financial Regulation 380 has been approved:—

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“A copy of the report of each such Board together with a certificate, signed by the Manager of the Bank, of the bank balances at the time of survey, will be forwarded to the Auditor.”



of the accounts (including imprests, stamps, etc.) of their subordinates. A report of such inspections will be forwarded to the Treasurer in the prescribed form.

333. Heads of Departments will periodically cause surprise visits to be made at pay time by an independent officer, who on such occasions will sign the paysheets and will report any irregularity that may come to his notice.

Surprise  
Inspections  
at pay time.

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## SECTION 20. — STATIONERY AND FORMS

Account Books

AMENDING SLIP No. 12 OF 8.3.34.

SECTION 20. STATIONERY AND FORMS.

TO FINANCIAL REGULATION 336, PAGE 43, ADD :

The Superintendent of Printing and Stationery will be responsible that the prior approval of the Treasurer has been obtained before the work of printing any new books or forms of receipts, licences, drafts, vouchers, books of account or other forms of a financial nature is put in hand.

Authority for  
printing financial  
forms.

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AMENDING SLIP No. 13 OF 8.3.34.

TO SECTION 20, PAGE 43, ADD :

340. The Superintendent of Printing and Stationery will submit to the Treasurer for approval a proof of all stock books, forms of receipt, licences, vouchers, books of account, drafts, or other forms of a financial nature which may need reprinting for the replenishment of stocks, before reprinting is carried out.

Authority for  
reprints.

341. The Superintendent of Printing and Stationery will maintain registers of counterfoil receipt and licence books printed and issued in the prescribed form.

Supt. of Printing  
to maintain  
register.

## SECTION 22. — MISCELLANEOUS

Public Notice  
of business  
hours.

347. A notice in English, Arabic and Hebrew should be posted in a conspicuous place in each office stating the hours during which such office is open for the transaction of business with the public.

Erasures in  
Books and  
Accounts.

348. No erasures may be made in any accounts. Any necessary corrections will be made by striking out the figures to be altered, with a single line, in red ink, and writing the correct figures in red ink above, the corrections being attested by the initials of the responsible officer.

Seals.

349. Each Sub-Accountant will be furnished with a Treasury Seal which must be secured in his safe. It will be used for sealing specie boxes and all packages containing articles of value and must not be in the charge of a subordinate officer. Heads of Departments will supply seals for use in their departments.

Family,  
Allotments.

250. All applications for Family Allotments must be made to the Treasurer through the Head of the officer's Department, and must be accompanied by a declaration that the remittances will not contravene C.R.299.

Loss of  
Government  
Money.

351.(1) In the event of any defalcation or loss of public money, stamps, counterfoil receipts or other property of Government the responsible Accounting Officer must forthwith report the circumstances to the Head of Department concerned, and institute such further enquiry as may be expedient. Whenever necessary the assistance of the Police should immediately be sought.

(2) The Head of Department will report any such loss to the Treasurer, who will consider, unless the facts of the case are reasonably clear, whether an enquiry should not be held apart from the police investigation.

Authority  
for writing-off  
losses.

352. The authority of the Secretary of State is required for writing-off any loss of public money.

Authority to  
waive arrears  
of revenue.

353. The Secretary of State's authority is required for any general cancellation of arrears of revenue except where other authority is by law established. In cases of arrears due by particular individuals, in which the necessity or justification for writing them off depends upon local circumstances, and when no question is involved either of large amount, of important or novel principle, or of the negligence of an Accounting Officer, the Chief Secretary will from time to time furnish to the Auditor a list of cases in which it has been decided to write off



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INDUSTRIAL REGULATIONS

Regulation No. 1 of 1938

The Industrial Regulations Act, 1938, and the Industrial Regulations Act, 1938, are hereby repealed and the following provisions shall have effect as if they formed part of the law of the State of Palestine:

1. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

2. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

3. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

4. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

5. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

6. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

7. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

8. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

9. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.

10. The Industrial Regulations Act, 1938, shall have effect as if it were contained in the Statute Book of the State of Palestine.



## AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 19 OF 25.10.34.

(a)

Page	Regulation	Line	Present Wordings	Amendments proposed
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## AMENDMENT OF FINANCIAL REGULATIONS.

AMENDING SLIP No. 29 OF THE 8TH OCTOBER, 1936.  
SECTION 22. MISCELLANEOUS.

Amending Slip No. 28 of the 3rd September, 1936, is hereby cancelled and the following substituted therefor:—

Financial Regulation 352. Add "or stamps" after the words "public money".

The following new regulation shall be inserted after regulation 352.

Accounting  
procedure for  
loss of stamps.

352A. The procedure to be adopted in cases of losses of stamps, whether due to accident, fraud or negligence, other than losses caused by the destruction of main stocks not held for sale, is that irrecoverable losses of Revenue Stamps should be charged to Expenditure Head — Miscellaneous — Loss of Government Money; and irrecoverable losses of Postage Stamps should be charged to the vote of the Department of Posts and Telegraphs, Sub-Head — Loss of Government Money. The appropriate sub-head of Revenue, i.e., Stamp Duties under Head III in the case of Revenue Stamps and Sale of Postage Stamps under Head V in the case of Postage Stamps, should be credited with the face value of the stamps lost.



such arrears, with the reasons for so doing entered against each case. Unless the Auditor sees cause to challenge the decision in any case, this list will be accepted as a valid discharge in respect of the non-collection of any amount specified therein.

354. (1) Any new regulations or amendments to existing regulations will be published in the Official Gazette.

Amendment of  
Regulations.

(2) Printed amending slips bearing consecutive numbers will be obtained from the Superintendent of Printing and Stationery. It is the duty of Heads of Departments to obtain and distribute amending slips to officers of their Departments.

(3) All officers possessing copies of these regulations are required to insert the amending slips therein; and in the event of any missing slips, which will be indicated by a break in the sequence, to call attention thereto.

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