SAMOA I SISIFO

TULAFONO FAA-POLOAIGA O TOTOGI MA ALAUNI O FAAMASINO SAMOA MA ALII FAATONU

O LANA SUSUGA MAMALU, MALIETOA TANUMAFILI II, AO O LE MALO

I le Maota o le Malo i Apia i lenei aso 27 o Me 1965.

MALIETOA TANUMAFILI II.

E TUSA AI ma le Tulafono Faamamalu o Fanua ma Suafa Samoa 1934, o le Ao o le Malo, í le faia i luga o le fautuaga a le Komisi o Galuega Faale-Faamasinoga ua na faia nei le Tulafono Faa-Poloaiga ua tuuina tau i lalo:

1. E mafai ona ta'ua le Tulafono Faa-Poloaiga lenei o le Tulafono Faa-Poloaiga o Totogi ma Alauni o Faamasino Samoa ma Alii Faatonu 1965.

2. O le a totogi atu i Faamasino Samoa taítasi uma—
   (a) se totogi e lua selau ma le limasefulu pauni i le tausaga; (£250)
   (b) se alauni o malaga e sefulufitu seleni ma le ono pene i aso taitasi e to'esea ai o ia mai lona nofoaga e masani ona galue ai i luga o tiute faale-tofi; (17/6)
   (c) tupe alu i le femalagaa'i i taavale ua faaaluina ma sa faaaluina ma le tatau e ia i le faataunuuina o ona tiute faale-tofi, mai ma le toe foi atu i lona aiga, i ma le toe foi atu i se nofoaga e ese ai na i lo le nofoaga e masani ona faigaluega aí o ia.

3. O le a totogi atu i Alii Faatonu taitasi uma—
   (a) se totogi e lua pauni sefulu seleni i le aso po o se vaega o se aso mo le aufaatasi atu i se faiga-faamasinoga a le Faamasinoga o Fanua ma Suafa (ua ta'ua mulimuli ane iineí "o le Faamasinoga");
   (b) tupe alu i le femalagaa'i i taavale ua faaaluina ma sa faaaluina ma le tatau e ia mai lona aiga i Mulinu'u po o se tasi lava nofoaga ma le toe foi mai ona o le itu tau le aufaatasi atu i se faiga-faamasinoga a le Faamasínoga.

4. O le a faatatauina le Tulafono Faa-Poloaiga lenei e faapea ua amata ona faamamaluina e afua mai i le aso 1 o Ianuari 1965.

BY AUTHORITY:
D. E. STONEHAM, GOVERNMENT PRINTER, APIA, WESTERN SAMOA—1969.

Western Samoa

THE TREASURY REGULATIONS 1965

HIS HIGHNESS, MALIETOA TANUMAFILI II, HEAD OF STATE

At the Government House at Apia this 15th day of December 1965

PURSUANT to the Public Moneys Act 1964, the Head of State, acting on the advice of Cabinet, hereby makes the following regulations:

Analysis

REGULATIONS

PRELIMINARY

1. Title—These Regulations may be cited as the Treasury Regulations 1965.

2. Commencement—These Regulations shall come into force on the first day of January 1966.

3. Interpretation—In these Regulations, unless the context otherwise requires,—

"Board" means the Government Tenders Board established by these Regulations:

"Committee" means the Government Survey Committee established by these Regulations:

"Minister" means the Minister of Finance:

"Receiver" includes every accounting officer authorised in writing by the Financial Secretary to collect, receive or have control of any money payable into the Public Account:

"The Act" means the Public Moneys Act 1964.

Cf. S.R. 1959/11, rr. 2, 9.

THE BANK

4. When bank to credit moneys—Each bank shall receive for immediate credit all cheques, postal notes and money orders collected by, or paid into, that bank on account of the Government.

Cf. S.R. 1959/11, r. 3

5. Banks to give receipts—Each bank shall, if so required, give to a receiver or any other person paying money to the credit of the Public Account or other Government account at that

bank a receipt in such form as the Financial Secretary may direct.

Cf. S.R. 1959/11, r. 12.

ACCOUNTING OFFICERS

6. Duties of accounting officer—Every accounting officer as defined by the Act shall be subject to these Regulations and shall keep such books, render such accounts and perform such other duties as are prescribed by these Regulations or by any instructions or directions issued by the Financial Secretary.

Cf. S.R. 1959/11, r. 5.

7. Accounting officer may be required to provide security—Every acounting officer shall, if so required by the Financial Secretary, provide security for such sum and in such manner and form as the Financial Secretary may direct for the due accounting for and payment of all money which comes into his charge, custody, or control.

Cf. S.R. 1959/11, r. 6.

8. Accounting officer to state in writing any objection to request—If an accounting officer is requested to make a payment or accept a charge or credit, or take any other action, which in his opinion is not lawfully authorised or is otherwise incorrect, he must state his objection in writing to the Head of his Department, who shall forthwith report the circumstances to the Financial Secretary.

Cf. S.R. 1959/11, r. 8

COLLECTION OF PUBLIC MONEY

9. Public money to be lodged to credit of Government Account—The full amount of all collections of public money shall be paid into such bank and to the credit of such Government account as the Financial Secretary may direct:

Provided that the foregoing provision shall not apply to public money required by statutory or other lawful authority to be otherwise dealt with, and all such money shall be dealt with in accordance with the statutory or other lawful authority:

Provided also that a receiver may, for the convenience of accounting, pay any such money to another receiver in such manner and at such times as the Financial Secretary may direct.

Cf. S.R. 1959/11, r. 10.

10. Official receipts to be given—Except where the Financial Secretary directs otherwise, there shall be given to every person

paying any money to be credited as public money to the Public Account or to any other Government account, an official receipt in the form approved by and printed under the authority of the Financial Secretary.

Cf. S.R. 1959/11, r. 11.

11. Public money not to be mixed with private money—Public money shall not be lodged in any bank to the credit of a private account or be involved with private funds:

Provided that this regulations shall not be deemed to include personal advances against travelling or removal allowances or expenses and for such other purposes as are authorised by the Minister.

Cf. S.R. 1959/11, r. 13.

12. Receiver to keep cash book—Every receiver shall keep a cash book in a form approved by the Financial Secretary and shall enter therein the amount of his collections and the manner of their disposal.

Cf. S.R. 1959/11, r. 14.

13. When receiver to balance cash book—The Financial Secretary shall prescribe the times and the manner in which each receiver shall balance his cash book and forward a copy or summary thereof to the Treasury:

Provided that the cash book shall be balanced at least once each calendar month.

Cf. S.R. 1959/11, r. 15.

14. Dealing with deposit—Money received by way of deposit shall be dealt with in the manner provided for the collection of other public money, except where the Financial Secretary directs otherwise and subject to the following provisions of these Regulations.

Cf. S.R. 1959/11, r. 16

15. Return or deposit—As soon as the transaction on account of which a deposit was made is completed, the Financial Secretary, or an officer authorised in writing by the Financial Secretary, shall pay or repay the deposit or the balance of the deposit to the depositor or other person entitled thereto with any interest earned thereon and less a reasonable charge for the Financial Secretary's services.

Cf. S.R. 1959/11, r. 17.

16. Receivers to apply for books and forms—Receivers of revenue shall apply to the Financial Secretary, on the proper form, for all books of receipts required by them and for all forms

of licence and certificate on the issue of which they are required to collect a fee. The Treasury shall keep a record of the numbers of the receipts issued to each receiver.

Cf. S.R. 1959/11, r. 19.

Payment of Public Money

17. Restrictions on use of appropriations—The annual appropriations by the Legislative Assembly are a permissive but not a mandatory authority to the Government to spend up to but not exceeding those amounts for the specified purposes. The expenditure is still subject to the approval of Cabinet or some delegate of Cabinet. Cabinet has delegated power to approve expenditure for specified purposes up to specified amounts to Ministers and Head of Departments. Each Head of a Department, with the prior written approval of his Minister, may sub-delegate all or part of his power to approve to one or more of his officers. Each Head of a Department and each officer, to the extent of his power to approve expenditure, is herein called an "authorising officer".

Cf. S.R. 1959/11, r. 20.

18. Duties of authorising officer—Each authorising officer, before authorising any expenditure for a service, must satisfy himself that the total amount of the appropriation for that service has not been exceeded and will not be exceeded by his authorisation, and that his authorisation is within his power to approve expenditure.

Cf. S.R. 1959/11, r. 22.

19. Delegation to requisitioning officer—Each Head of a Department, with the prior written approval of the Financial Secretary, may delegate to one or more of his officers (whether they are authorising officer or not) power to order or requisition for any stores or services, the purchase or hire of which has been authorised by Cabinet, a Minister or an authorising officer. Each officer to whom power is delegated under this Regulation is herein called a "requisitioning officer".

Cf. S.R. 1959/11, r. 21.

20. Powers of certifying officer—Every accounting officer (whether he is an authorising or requisitioning officer or not), including Heads of Departments, who is authorised in writing by the Financial Secretary to certify the expenditure of public moneys on behalf of the Government, subject to the Financial Secretary's directions, is a "certifying officer" within the meaning of these Regulations, and may certify accordingly on a voucher form approved by and printed under the authority of the Financial Secreatry.

Cf. S.R. 1959/11, r. 23.

21. Powers of paying officer—Every accounting officer (whether he is an authorising or requisitioning or certifying officer or not), including Heads of Departments, who is authorised in writing by the Financial Secretary to pass vouchers for payment and sign cheques on behalf of the Government, subject to the Financial Secretary's directions, is a "paying officer" within the meaning of these Regulations and may pass vouchers for payment and sign cheques accordingly.

22. Vouchers not to be altered—No alteration shall be made in any voucher which has been passed by the Audit Office or has been paid except with the prior consent of the Audit Office.

Cf. S.R. 1959/11, r. 24.

23. Authority for salary or allowance to be sent to Treasury—Whenever any person is appointed to an office in the Government service, or whenever the salary or allowance of any person in the Government service is altered, the Minister or Head of the Department concerned or the Public Service Commission, as the case may be, shall send to the Treasury the authority in writing for the salary or allowance or alteration thereto.

Cf. S.R. 1959/11, r. 25.

24. Mode of paying salaries, etc.—Payment of salaries or wages and allowances to all persons employed in the Government service shall, unless the Financial Secretary otherwise approves, be made in cash to the person entitled thereto:

Provided that the Financial Secretary may, on request by that person, pay any such salary or part thereof to a bank or elsewhere for the credit of that person.

Cf. S.R. 1959/11, r.26.

25. Receipts for recoverable disbursements—Officers and other persons travelling on Government service must obtain receipts for recoverable disbursements of not less than five shillings each.

Cf. S.R. 1959/11, r. 27.

26. Mode of paying Government debts—Except as otherwise directed by the Financial Secretary, all Government debts shall be paid by Treasury cheque, which will be sent to the payee from the Treasury.

Cf. S.R. 1959/11, r. 29.

27. Return or receipted cheques—All such receipted cheques as the Financial Secretary may direct shall be returned by the bank to the Treasury or to such other Department or officer as the Financial Secretary may require.

Cf. S.R. 1959/11, r. 30.

28. Payments other than to claimant—Except in the case of payments under a power of attorney, letters of administration or probate, payments other than to a claimant himself may be made only under the general or special authority of the claimant given in a form approved by the Financial Secretary, or by direction of the Financial Secretary with the concurrence of the Audit Office.

Cf. S.R. 1959/11, r. 31.

29. Effect of general authority—An authority as aforesaid shall be accepted by the Treasury only for the convenience of a claimant, who may revoke a general authority at pleasure. An authority given by or on behalf of a company shall be signed by two directors or the managing director. The Treasury shall not recognise or act upon any endorsement or addition to a form of general authority which purports to make the authority irrevocable, or to alter in any way its substance or effect. A general authority must be renewed at the expiration of two years from the date thereof if it is desired to keep it in force for any longer period, otherwise the Treasury may regard the authority as cancelled:

Provided that an order by an employee of the Government for the payment of salary to a bank or for allotment of part salary or for deduction from salary shall remain in force until cancelled.

Cf. S.R. 1959/11, r. 32.

30. Government employee not to receive Government money as agent—An employee of the Government shall not, without the special approval of the Financial Secretary, act as agent or attorney for the receipt of money due by the Government to a public creditor or claimant.

Cf. S.R. 1959/11, r. 33.

Imprests

31. Issue of money to impresteé and accounting therefor—The Financial Secretary shall direct the manner in which money shall be issued to an imprestee and how he shall account for it.

Cf. S.R. 1959/11, r. 34.

32. When payments by imprest may be made—Payments by way of imprest shall be made only in respect of such payments as may be authorised from time to time by the Financial Secretary, either generally on in respect of a class of payments or any particular payment.

Cf. S.R. 1959/11, r. 34.

33. Accounting for imprest by person not in Government service—Where an imprest is issued to a person not in receipt of salary or allowances in or on the Government service, that person shall account for the same in the manner set forth in these Regulations and the instructions issued by the Financial Secretary from time to time.

Cf. S.R. 1959/11, r. 35.

34. Misappropriation of public money—The application by an imprestee, receiver, or other accounting officer of any public money under his control for any purpose other than the proper purposes for which that money is available shall be deemed to be a misappropriation of public money and he shall be liable accordingly.

Cf. S.R. 1959/11, r. 36.

Receipts for Payments of Public Money

35. Rules as to obtaining receipts—(1) Except in special cases, a receipt from the person legally entitled to receive payment shall be accepted as a sufficient discharge for any payment.

(2) In the case of a Treasury cheque payable to order, the signature of the person legally entitled to payment shall be accepted as sufficient discharge for the payment.

(3) Any officer making payment may at any time require to be supplied with satisfactory evidence of the identity of a payee.

(4) The Financial Secretary may in any case require such further or other instrument of discharge to be executed by the payee, in addition to or instead of a receipt, as may seem desirable in the circumstances.

(5) Where a receipt or endorsement does not appear to have been given or made by the person legally entitled to receive a payment personally, evidence may be required of the authority of the person giving the receipt or making the endorsement to give a legal discharge for the money paid.

(6) The certificate of a bank or Postmaster or other person designated by the Financial Secretary that an endorsement is correct may be accepted (unless the Financial Secretary otherwise directs) as sufficient evidence of the authority of the endorser to give a legal discharge.

(7) The mark of any payee unable to write shall be witnessed by a person other than the officer making payment.

Cf. S.R. 1959/11, r. 37.

Departmental Accounts

36. Manner of keeping Departmental accounts—The Financial Secretary shall direct the manner in which each Department

of the Government shall keep its accounts which shall be considered subsidiary to the system of Treasury accounts. The necessary forms for all books, accounts, and documents required by the Departments for properly carrying into effect the provisions of the Act shall be such only as are prescribed or approved by the Financial Secretary. Where not inconsistent with these Regulations the system of keeping departmental accounts and the books and forms to be used thereunder shall at all times be subject to the control and supervision of the Financial Secretary.

Cf. S.R. 1959/11, r. 38.

37. Inspection of Government office by Financial Secretary—Every Head of a Department and other employee of the Government shall afford to the Financial Secretary, or to any officer deputed by him (on production of his authority in writing), such facilities for inspection and such information as may be required pursuant to section 56 of the Act.

Cf. S.R. 1959/11, r. 39.

Stores

38. Government Tenders Board established—(1) There is hereby established a Board to be known as the Government Tenders Board.

(2) Cabinet shall appoint as members of the Board the Financial Secretary, who shall be the chairman, and two other members. At least one of such other members shall be an officer of a Department other than the Treasury.

(3) The Board may from time to time co-opt an additional member or members, for the whole of a meeting, or to consider a particular tender or tenders, or to act during the pleasure of the Board.

39. Functions of the Board—Subject to the provisions of the Constitution, the Act and these Regulations, the functions of the Board shall be:

(a) When and as requested by the Financial Secretary, to report on the purchase, receipt, custody and disposal of stores and services;

(b) To call for and consider tenders for the sale of stores and services to the Government, and for the purchase from the Government of stores and services;

(c) If authorised by the Minister so to do, to accept such tender (if any) in each case as the Board thinks will be in the best interests of the Government; and

(d) If not so authorised, to recommend for acceptance such tender(if any) in each case as the Board thinks will be in the best interests of the Government.

40. Powers of the Board—Subject to the provisions of the Constitution, the Act and these Regulations, the Board shall have all powers necessary to enable it to carry out its functions, and in particular, but without limiting the foregoing general words, shall have power, in Western Samoa and overseas, from time to time—

(a) To act on behalf of all Government Departments;

(b) To arrange period contracts for the sale of stores and services to the Government, where the Board thinks it will be in the best interests of the Government so to do; and

(c) To direct the Controller of stores to supervise or carry out disposal of stores of small value otherwise than by tender.

41. Cabinet may restrict function of powers of the Board—Notwithstanding anything contained in regulation 39 or regulation 40 of these Regulations, Cabinet may from time to time, by resolution, exclude from the functions or powers of the Board any class or classes of tenders or contracts.

42. Delegation by the Board—For minor transactions the Board may delegate all or any of its functions or powers to Departmental officers.

43. Compliance with Minister's directions—In the exercise of its functions and powers, the Board shall comply with any written directions given to it by the Minister.

44. Government Survey Committee established—(1) There is hereby established a Committee to be known as the Government Survey Committee.

(2) The Minister shall appoint as members of the Committee an officer of the Public Works Department, who shall be the chairman, and an officer of Treasury, neither of whom is responsible for the physical custody of stores, to hold office during his pleasure.

Cf. S.R. 1959/11, r. 41.

45. Functions of the Committee—The functions of the Committee shall be, when and as requested by the Financial Secretary or the Board, to survey stores, and report to the Financial Secretary or the Board as the case may be whether and to what extent, in the opinion of the Committee, they are worn, damage, obsolete, or surplus to requirements, and if so as to when and how they should be disposed of.

Cf. S.R. 1959/11, r. 41.

46. Deputies of members of the Board and the Committee—(1) In the absence of any member from any meeting of the Board or of the Committee he may authorise any other senior officer of his Department to attend the meeting in his stead. While any person is attending a meeting under this clause, he shall be deemed for all purposes to be a member of the Board or of the Committee, as the case may be. The fact that any person attends and acts as a member of the Board or of the Committee at any such meeting shall be conclusive proof of his authority to do so.

(2) In the absence of the chairman from any meeting of the Board or of the Committee the officer attending in his stead shall be the chairman of that meeting.

47. Dismissal of members of the Board and the Committee—(1) Cabinet may at any time dismiss any member of the Board other than the Financial Secretary, and appoint a member in the place of the member dismissed.

(2) The Minister may at any time dismiss any member of the Committee, and appoint a member in the place of the member dismissed.

48. Procedure of the Board and the Committee—Each of them the Board and the Committee may settle its own procedure.

49. Functions of the Financial Secretary—Subject to the provisions of the Constitution, the Act and these Regulations, the function of co-ordinating and supervising and, where necessary or convenient, effecting the purchases, receipt, custody, distribution, use, disposal, and inter-departmental transfer of stores shall be vested in the Financial Secretary.

Cf. S.R. 1959/11, r. 40.

50. Financial Secretary to prepare rules—Subject to the provisions of the Act and these Regulations, the Financial Secretary shall prepare rules for observance by accounting officers and others employed in connection with the accounting for and the management and control of stores.

Cf. S.R. 1959/11, r. 42.

51. Reporting losses, etc., of stores—Losses of stores, deficiencies in stores, and damage to stores, other than such as are normal and unavoidable, must be reported to the Audit Office in such manner as the Financial Secretary may with the concurrence of the Audit Office direct.

Cf. S.R. 1959/11, r. 43.

52. Government employees not to benefit—Employees of the Government shall not, either directly or indirectly, derive benefit or advantage from dealing in Government stores or with Government contractors. Sales of stores to employees shall not be permitted without the authority of the Committee. Free issues to employees shall not be made unless authorised in writing by the Public Service Commission.

Cf. S.R. 1959/11, r. 44.

WRITING OFF MONEY OR STORES

53. Losses needing authority of Legislative Assembly for writing off—No loss of public money or stores to which section 71 of the Act applies shall be written off from the Public Account or any other Government account except in accordance with an Appropriation Act passed by the Legislative Assembly.

Cf. S.R. 1959/11, r. 45.

54. Authority needed for writing off other losses of stores—No employee of the Government shall finally write off departmental charge any loss of stores as being normal and unavoidable without the written authority of the Head of the Department in control of such stores.

Cf. S.R. 1959/11, r. 46.

MISCELLANEOUS

55. Fines—Any accounting officer or any other person concerned in the collection, receipt, custody or expenditure of public money or stores who commits any breach of any of these Regulations or who makes any error in any account rendered by him or who fails to carry out any lawful direction or instruction of the Financial Secretary shall be liable to a fine not exceeding five pounds, which may be imposed and recovered as provided in subsection (2) of section 73 of the Act.

Cf. S.R. 1959/11, r. 47.

56. **Application of Regulations**—The receipts and payments of all the sections (if any) of the Government service operating outside the Treasury Fund shall be dealt with in accordance with any regulations or instructions for the time being in force for the management of those sections, subject, so far as relates to the receipt and payment of public money, to the approval of the Financial Secretary. Subject to the foregoing provisions of this regulation and when not inconsistent therewith, these Regulations and any instructions issued by the Financial Secretary shall apply to all persons in the service of any such section.

Cf. S.R. 1959/11, r. 49.

57. **Regulations revoked**—The Treasury Regulations 1959 are hereby revoked.

MALIETOA TANUMAFILI II.,
Head of State.

Issued under the authority of the Regulations Ordinance 1953.
These Regulations are administered by the Treasury Department.

BY AUTHORITY:
D. E. STONEHAM, GOVERNMENT PRINTER, APIA, WESTERN SAMOA—1968.