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PUBLIC AND BANK HOLIDAYS.*

PROCLAMATION

By His Excellency Sir George Sydenham Clarke, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George; Fellow of the Royal Society; Governor of the State of Victoria and its Dependencies in the Commonwealth of Australia, &c., &c., &c.

IN pursuance of the provisions contained in Part VI. of the *Public Service Act 1890* (54 Vict. No. 1133), in Part III. of the *Banks and Currency Act 1890* (54 Vict. No. 1164), and in the *Public and Bank Holidays Act 1897* (61 Vict. No. 1534), I, the Governor of the State of Victoria in the Commonwealth of Australia, with the advice of the Executive Council of the said State, do by this my Proclamation appoint the days and dates hereunder mentioned to be observed as Public Holidays or Bank Holidays (as the case may be) at the places respectively specified, viz. :-

FRIDAY, THE 13TH DAY OF JUNE, 1902, as a Public Holiday throughout the Shire of Avoca;†

THURSDAY, THE 26TH DAY OF JUNE, 1902, as a Bank Holiday throughout Victoria;

WEDNESDAY, THE 16TH DAY OF JULY, 1902, as a Public Holiday throughout the Shire of Lillydale.

† For Races.

Given under my Hand and the Seal of the State of Victoria aforesaid, at Melbourne, this tenth day of June, in the year of our Lord One thousand nine hundred and two, and in the second year of His Majesty's reign.

G. S. CLARKE.

By His Excellency's Command,

W. A. TRENWITH,

Chief Secretary.

GOD SAVE THE KING!

* This Proclamation is inserted to correct a clerical error in the Proclamation which appeared on page 2011 of the *Government Gazette* of 11th June, 1902, by which the Holiday in the Shire of Lillydale was made as if for the 16th June, instead of as it now appears.

NOTICE.

DEBENTURES under Act 1753, for £100 each, are now available for purchase, at the Receipt and Pay Office, Treasury, Melbourne. They bear interest at the rate of Three per cent. per annum, payable half-yearly, on the 1st January and 1st July.

They have a currency of 30 years, from the 1st January, 1902, but are redeemable at any time after 21 years from that date upon twelve months' previous notice having been given.

Victorian Government Three per cent. Stock may also be purchased at the Treasury at par until further notice.

Brokers of recognised Victorian Stock Exchanges will be allowed brokerage of Ten shillings per cent.

W. SHIELS,
Treasurer.

SOUTH BALLAN LICENSING DISTRICT.—NOTICE OF ACCEPTANCE OF PETITION FOR A POLL OF THE ELECTORS.

IN pursuance of the provisions of section 28 of the *Licensing Act 1890* (54 Vict. No. 1111), it is hereby notified by the undersigned, being the responsible Minister of the Crown for the time being administering the said Act, that a petition from one-fifth of the number of the persons whose names for the time being are on the Rolls of Electors for the Electoral Division forming the South Ballan Licensing District in force on the 6th day of February, 1902, being the day after the publication in the *Government Gazette* of the number of inhabitants in such Licensing District, praying that a Poll may be ordered to be taken to determine whether or not the number of Victuallers' Licences in such Licensing District shall be decreased, has been presented to His Excellency the Governor in Council: That such petition has been signed by one-fifth of the number of persons qualified to petition for the district aforesaid: That the said petition has been duly accepted by His Excellency the Governor in Council: And that Archibald John Royce, of Ballan, is named in the petition as the person whom the petitioners desire to be their scrutineer for the purposes of the said Act.

W. A. TRENWITH,
Chief Secretary.

Chief Secretary's Office,
Melbourne, 10th June, 1902.

GENERAL REGULATIONS RESPECTING PUBLIC ACCOUNTS.

HIS Excellency the Governor, with the advice of the Executive Council, has directed that, on and after the 1st July, 1902, the following General Regulations respecting Public Accounts, framed in pursuance of section 5 of Act 54 Vict. No. 1066, shall come into operation in lieu of all General Regulations heretofore made:—

I.—FINANCIAL YEAR.

1. The financial year commences on the First day of July and ends on the Thirtieth day of June.

II.—BASIS OF ACCOUNTS.

2. The Annual Estimates of Revenue transmitted to the Legislative Assembly, the Special Appropriations under the various Acts, and the Annual Votes under the Appropriation Act shall form the basis of the Public Accounts for each year. The Trust Funds Receipts and Expenditure shall be stated under the respective heads according to law, together with the balance of each description of account. The moneys raised by Loan and the expenditure thereout shall be set forth under the respective Acts by which authorized.

III.—REVENUE AND RECEIPTS.

3. All moneys received by Receivers of Revenue and brought to account in the Treasury at Melbourne on and between the first and last days of the financial year shall be deemed and taken to be the receipts for and on account of such financial year.

4. Collectors of Imposts and all other persons in the Public Service who may collect moneys for the Public Account shall, in the event of the notification under section 15 of the *Audit Act* 1890 not being received by them, pay their collections on the last day of each month to the nearest Receiver of Revenue.

5. Collections of revenue and of other public moneys shall not under any circumstances be lodged in any bank to a private account, or be mixed up with private funds.

REVENUE.

6. The full amount of all collections, deducting only charges legally payable therefrom, shall be paid into the Treasury, accompanied with the Statements to be rendered under sections 16 and 18 of the *Audit Act* 1890, known as **A** and **C**, and hereinafter designated "Statements of Collections."

TRUST MONEYS, ETC.

7. All moneys collected by any persons in the Public Service for the use or benefit of any other person shall be dealt with and accounted for as directed in sections 22, 23, and 24 of the *Audit Act* 1890.

8. Collections on account of loans, funds, or special accounts shall be paid over and accounted for as nearly as possible in all respects as moneys received on account of revenue.

SURCHARGES AND SHORT COLLECTIONS.

9. When an officer is called upon to satisfy any surcharge which he cannot remove by satisfactorily explaining, he shall forthwith make good the amount thereof by paying the same to the Receiver of Revenue of the District.

IV.—PREPARATION OF STATEMENTS OF COLLECTIONS.

10. The Statements to be furnished by Collectors of Imposts and Receivers of Revenue under sections 16 and 18 of the *Audit Act* 1890 shall be respectively on the Forms **A** and **C** annexed, and shall be prepared as follows:—

- (a) The collections on account of revenue shall be arranged and classified so as to accord with the annual Estimates of Revenue, and shall be shown in totals under the several sub-heads, and carried out in a grand total; collections on account of loans, funds, or special accounts must be carried out in separate totals.
- (b) When any moneys are received for the sale of public property, the said Statements shall be accompanied with account sales and other documents relating to the sale. (*See* clause 66.)
- (c) When moneys are received in satisfaction of surcharges or to be credited to advances or in reduction of expenditure, the Statements shall be accompanied with Form **D** annexed, duly completed.
- (d) The Revenue Statements shall be so prepared as to ensure ready identification of the particulars therein given with those upon the Land Sales Reports, the Returns known as "The Red-faced Returns," or any other Returns or Statements which have now or may hereafter be required to be furnished for verification with the Statement of Collections. (*See* clause 21.)
- (e) Generally the said Statements shall in every case set forth or be accompanied by all requisite particulars for showing the correctness of the sums collected and the sources whence they were derived; and should they be paid in under a surcharge or an inspection report, a note is to be made on the Statement which will connect the collection with the query or the report concerned.

11. In cases where a deduction from collections is made, the full particulars thereof shall be given, the authority under which the deduction is made shall be quoted, and the acquittance for the amount deducted shall be furnished.

12. When no collections payable to a Receiver are made by a Collector for the period for which he has to make payment of his collections, the Statement shall nevertheless be transmitted to the Receiver at the proper time, with the word "Nil" written across the face of it.

13. When no money is collected during any month, the Collector shall nevertheless furnish the "Declared Return" at the proper time to the Auditor General in the form prescribed by section 21 of the *Audit Act* 1890 with the word "Nil" written across the face of it.

14. When moneys are tendered to a Collector of Imposts or Receiver of Revenue, if he should be in doubt as to the manner in which they or any part of them should be credited, or as to whether they are properly payable to him, or if he should observe any irregularity in relation to them of a character to require explanation, he may receive the moneys, giving a properly qualified receipt, place the amount in his Statement of Collections to the credit of "Suspense Account," and take immediate steps to obtain and transmit to the Treasurer such further information as will enable him to transfer the amount in the Treasury books to the proper head of account.

15. Should a Receiver observe that a Statement of Collections furnished by any Collector is defective or not prepared in a proper manner, he shall note the irregularity at the foot of the document for the Treasurer's information, and call upon the Collector to forward an amended Statement.

V.—LICENCES AND RETURNS.

16. Receivers of Revenue, Collectors of Imposts, and other persons duly authorized to issue licences and miners' rights shall issue such licences and rights only from books of forms to be supplied for the purpose from the Treasury, and in no case may an acknowledgment for the money received be given in lieu of any such licence or right. Full particulars of the licence or right issued shall be entered upon the counterpart of the form, and the counterpart shall be initialled by the Collector and carefully preserved for reference and audit.

17. Receivers of Revenue, Collectors of Imposts, and other duly authorized officers shall in no case, where money is tendered to them in their official capacity, issue manuscript receipts or acknowledgments for such moneys, but shall make use of printed forms of acknowledgment, upon the butts of which full particulars of the

money received must be entered, the butts to be initialed by the officer and submitted for examination to the Inspecting Officer under the Audit Acts. In cases where it becomes necessary to cancel receipt or licence forms, they are not to be removed by the officer from the butts with which they are connected, but are to be left attached thereto for inspection purposes.

18. Receivers of Revenue, Collectors of Imposts, and other duly authorized officers, shall obtain all books containing such printed forms of receipt or acknowledgment from the Treasury, by requisition through the permanent head of their respective departments. As regards those receipt books which are known not to be kept in stock at the Treasury, requisitions for supplies thereof must be forwarded in sufficient time to allow of the forms being printed.

19. The Land Officer conducting a Government land sale will be furnished with three forms of Land Sale Report in the Form **E** annexed, containing the particulars of the land to be sold. In these he shall cause to be set forth, immediately after the sale, the particulars of the sale as indicated in the form, and after the amounts set out in the report are verified by the Receiver of Revenue, he shall forthwith transmit the reports—one to the Audit Office, one to the Department of Lands and Survey, and one to the Receiver of Revenue to whom the balance of purchase money is made payable.

20. The Land Sale Report furnished to the Receiver of Revenue shall be retained by him, and completed by the entry of the instalments of the purchase money, when paid, and of the interest due thereupon, in the columns provided for the purpose.

21. Every Collector of Imposts shall transmit, with his Statement of Collections, the "Red-faced Return" in all cases where Land Revenue or revenue in connexion therewith has been collected, and such other Returns or Statements as are now or hereafter may be required for the verification of his collections. The Red-faced Return shall be prepared in the Form **F** annexed, and be for the same period as the Statement of Collections.

22. Every Receiver of Revenue shall forward day by day to the Treasury, with his Statement of Collections, his Red-faced and other Returns (if any), and also those received by him from Collectors.

23. The Red-faced Returns, and other documents received for verification at the Treasury, shall, immediately after the Accountant to the Treasury, or other duly authorized officer, has ascertained that the monies therein set forth have been duly credited to the Public Account and has certified to that effect, be transmitted to the proper department.

VI.—EXPENDITURE AND DISBURSEMENTS.

LIMITATION OF APPROPRIATIONS.

24. Attention is drawn to section 33 of the *Audit Act* 1890, which directs that "no sum or sums of money which is, are, or shall be appropriated from the "Consolidated Revenue for the service of any financial year shall be issued and applied "except for such services and purposes as shall come in course of payment during the "year for which such appropriation is or shall be made: Provided that for any of the "services and purposes" as aforesaid as shall remain unpaid at the end of the said "financial year payment may be made not later than the thirty-first day of August "in each and every year, and such payment shall be deemed to have been made within "the said financial year."

VARIATION OF AMOUNTS OF ITEMS OF A SUBDIVISION IN THE ANNUAL APPROPRIATION ACT.

25. Every Order in Council under section 32 of the *Audit Act* 1890 shall be obtained through the Treasurer, who shall notify the Auditor-General on the form **I** annexed, and no liability is to be incurred until the requisite authority has been so obtained.

AUTHORITY FOR EXPENDITURE.

26. Any liability incurred in pursuance of any law or order of the Governor in Council, or under a contract entered into by the Government and duly gazetted as hereinafter directed (clause 28), and any other expenditure sanctioned in writing by the proper Minister of the Crown, may, if there are funds legally available therefor, be defrayed upon the certificate of the officers appointed, or who may be hereafter appointed, under clause 31, by the Governor in Council, to certify to the accounts of their respective departments.

Nothing contained in this Regulation shall warrant any officer incurring any liability or defraying any expenditure contrary to any law, Order in Council, contract, Ministerial or other authority governing such expenditure, or without having first obtained the necessary sanction in manner herein laid down.

27. Notice of all appointments and promotions in the Government service, the rates of remuneration to be given, and the transfer of officers from one Department or Branch to another for which the authority of the Governor in Council is necessary shall be communicated to the Auditor-General by the responsible Minister in the Form **W** annexed. Advices in the same form shall be forwarded to the Treasurer of the appointment of all persons to offices in connexion with which security has been directed to be given by Order in Council or is required by the provisions of section 4 of the *Audit Act* 1890. In all cases where it is proposed to appoint any officer a Collector of Imposts, or to change any officer who has been appointed or acts as a Collector of Imposts, the Treasurer is to be specially advised. All authorities for pensions, superannuation allowances, gratuities, and compensation for loss of office shall be obtained by the Treasurer, and be referred by him to the Auditor-General for notation.

28. All contracts entered into on behalf of the Government and all Orders in Council authorizing the construction of any public works without contract, or any purchases the amount of which exceeds One hundred pounds without Tenders being previously publicly invited, shall be published in abstract in the *Government Gazette* as early as practicable.

29. Tenders shall be publicly invited and contracts taken for all works, and for the supply of all goods, tools, materials, machinery, &c., the estimated cost of which shall exceed One hundred pounds, unless the expenditure be specially authorized by the Governor in Council, subject to the following exemptions:—

The Railway Department as regards the whole of this Regulation, with the exception of works of construction.

The Water Supply Department as regards expenditure on works.

The Public Health Department as regards infectious and contagious diseases, and other matters of urgency under the Health Act.

The Government Printing Office as regards expenditure on gum and printing ink.

30. To enable the Treasurer to calculate the amount of moneys likely to become due and payable in each month, in accordance with section 28 of the *Audit Act* 1890, the Treasurer may, if he think fit, require any Minister to furnish a statement in the Form **M** annexed.

31. Accounts for expenditure for the several departments and services shall be certified by officers who shall be from time to time appointed at the instance of the Treasurer by the Governor in Council.

32. No expenditure shall be incurred by any Royal Commission or Board of Inquiry until the maximum expenditure to be incurred in connexion therewith has been fixed by the Legislative Assembly, if Parliament be in session, or sanctioned by the Governor in Council if Parliament be not in session. The amount so authorized shall not be exceeded except upon a resolution of the Legislative Assembly, or, if Parliament be not in session, until an Order in Council approving of such increase has been obtained. Every Order in Council fixing or increasing expenditure shall be gazetted within fourteen days of the making thereof, and shall be laid upon the table of the Legislative Assembly within fourteen days of its next meeting. The Treasurer shall be specially advised of the maximum expenditure authorized to be incurred by any Royal Commission or Board of Inquiry.

PAYMENT OF ACCOUNTS.

33. Claims against the Public Account will be paid at the Treasury pay offices; and, in certain cases by Heads of Departments or other officers, from advances to be made to them as hereinafter provided.

34. Accounts for payment at the several pay offices shall be forwarded by the proper officer direct to the Treasury, and shall under no circumstances be handed to the claimant for presentation or transmission.

35. The actual payment of an account and the signature to the acquittance shall be verified, whenever practicable, by the signature of a witness other than the payer; the "mark" of a person unable to write shall invariably be so verified, such verification not to be by the certifying officer.

36. Payment to others than principals may be made :—

- (a) To holders of the Form **H** annexed, signed by the person who signed the certified account as claimant, and such order shall be attached to the account after payment, but no such payment shall be made by the Paymaster or payer to himself.

Nevertheless payment of salaries, wages, and fixed allowances may not be made to others than principals, except when the acquittance of the principal cannot be obtained, owing to his absence on leave or through sickness, or some other unavoidable cause. In every such case the order for payment to the agent must be initialled by the permanent Head of the Department to which the officer signing it belongs; but this Regulation is not to apply to orders which may be given by—

- (1) The subordinate Teachers of the Education Department in favour of the Head Teachers of their respective schools.
- (2) Mining Registrars.
- (3) Electoral Registrars.
- (4) Registrars of Births and Deaths.
- (5) Pensioners.
- (6) Diamond drill employés.
- (7) Issuers of Miners' Rights, &c.
- (8) Public Vaccinators.

Accounts for services in connexion with the Education Department may be paid upon orders in the following form, provided that the order is printed on the back of the account to which it relates, viz. :—

"I, the undersigned, beg to request that the sum payable to me in respect of the account on which this order is indorsed be paid to Mr. _____ (whose signature appears in the margin), whom I hereby authorize on my behalf to receive and give a receipt for the amount due to me upon such account.

Signed,

Claimant.

An order for payment of a pension to an agent must be indorsed with the following certificate :—

"I hereby certify that I saw the claimant sign his name on the face of this document on this day of _____ 190

Signature—

Position—

Place—

This certificate is to be signed by a Justice of the Peace, Minister of Religion, Barrister or Solicitor, Medical Practitioner, Clerk of Courts, Postmaster, Head Teacher of State School, Registrar of Births and Deaths, Bank Manager, Railway Station-master, or Member of the Police Force. It must not be signed before the last day of the month.

- (b) To holders of a power of attorney, on production of the power or a copy certified by the Registrar-General, and after registration of the same, firstly, by the Department concerned; secondly, by the Treasury and the Paymaster at the Office at which an account is payable; and, lastly, by the Auditor-General. In all other instances, where the original power of attorney has not been filed at the Office of the Registrar-General, it must be attached to the first account paid under its authority for ultimate filing in the Audit Office. This regulation is not to apply in cases of refunds of Income Tax, where the Commissioner of Taxes has certified that the amount is legally payable to the Attorney, or to cases of refunds or repayments where the Master in Equity or Lunacy has certified that the amount is legally payable to the Attorney.
- (c) To executors and administrators, on production of probate of will or letters of administration, and after registration of the documents as in the case of powers of attorney. This Regulation is not to apply in cases of refunds of Income Tax where the Commissioner of

Taxes has certified that the amount is legally payable to the Executor or Administrator, or to accounts where the Curator of Estates of Deceased Persons or the Master in Equity or Lunacy has certified that the amount is legally payable to the Executor or Administrator.

(d) Upon such other conditions as the Treasurer may in each case sanction in writing.

37. Every Paymaster or other officer, before making payment under any of the instruments named, shall satisfy himself as to the identity of the person claiming thereunder, and, in the case of a power of attorney, that it has not been revoked; and before making the first payment to a claimant under power of attorney, probate of will, or letters of administration, shall register the documents in a book in the Form **R** annexed, state on the documents that they have been exhibited and noted, and obtain and witness the signature of the claimant.

38. Heads of Departments, Accountants, and other officers in the Government service shall not, without the special permission of the Minister, act as agents or attorneys for the receipt of moneys due for services rendered for their respective departments.

ADVANCES.

39. Heads of Departments and other officers authorized by the proper Minister may be supplied by the Treasurer, in the manner hereinafter mentioned, with funds, by way of advance, to enable them to defray salaries, allowances, wages, departmental contingencies, and other expenditure which it may be deemed desirable to defray by such means. Salaries or pensions (with the exception of old-age pensions) are not to be paid before the last day of the month, except when that day falls on a Saturday or Sunday, in either of which cases payments may be made on the preceding Friday. This rule is not to be relaxed under any circumstances without the special direction of the Treasurer, but, in cases where wages are payable at a daily or weekly rate, they may be paid either weekly or fortnightly as the Head of the Department directs on the last working day of the term.

40. At the commencement of the financial year, or earlier, if funds are legally available, schedules in the Form **L** annexed, and under the signature of the responsible Minister, shall be transmitted to the Treasurer, setting forth the amount required by each Head of Department or other duly authorized officer as an "Annual Advance;" and the amount may, with the consent of the Treasurer, be advanced to the officer authorized to receive the same.

41. If the exigencies of the service demand it, special advances may be made, with the consent of the Treasurer, upon an application approved by the responsible Minister in the Form **L a** annexed. Such application shall specify the name of the officer who is to be intrusted with the advance, and the special grounds upon which the application is made.

42. Officers who receive annual or special advances shall, in order to maintain themselves in funds for the purposes of their respective departments or services during the financial year, apply to the Treasurer, as often as may be necessary, for a reimbursement of the amount paid out of such advances; but no account shall be withheld from the Treasury for a longer period than one month after payment. The application for reimbursement shall be made in the Form **L b** annexed, and shall be accompanied by vouchers for the payments made, completed in every respect in accordance with these Regulations.

43. Advances shall be adjusted by transmitting, under Form **L c** annexed, to the Treasury vouchers completed in every respect in accordance with these Regulations, and by repaying the amount unexpended (if any) into the Treasury. Special advances shall be adjusted on or before the date mentioned in the applications upon which they are made; and annual advances within fourteen days after the close of the financial year, or earlier if required.

44. No officer shall use his advance for the payment of any services other than those for which it was obtained.

VII.—PREPARATION OF ACCOUNTS.

45. The forms of accounts to be used shall be those herein prescribed or forms to the like effect, and any forms of account at present employed which are not inconsistent with these Regulations. No alteration in any such form of account shall be made without the consent of the Treasurer, and every alteration approved by the Treasurer shall be notified by him to the Auditor-General.

46. Heads of Departments and other persons intrusted with the expenditure of public moneys shall be careful to see—

- (a) That the accounts they pay or pass for payment are in due form, are duly vouched, and not vitiated by erasures, interlineations, or in any other manner, and that the writing is in ink.
- (b) That they set forth the exact dates or periods and rates of service or supply, and the names of the places in respect of which the expenditure was incurred.
- (c) That the particulars of the claims are stated in such a manner as will admit of the calculations being readily checked.
- (d) That they are signed opposite the total amount by the proper claimant or by an agent acting under power of attorney on his behalf, or in the case of a company registered under the *Companies Act 1890*, by a duly accredited person on behalf of the company.
- (e) That the mark of any claimant unable to write is properly vouched for.
- (f) That, if not payable at the Treasury, Melbourne, they set forth the country pay office to which they are to be transmitted for payment.
- (g) That they are made out in the name of the claimant, legibly written in the proper place:
- (h) That the proper financial year, the department, head of service, vote, appropriation, loans, funds, or accounts to which they are chargeable, are correctly filled in.
- (i) That the amount of the claim is written in words at length opposite to the total.
- (j) That reference is made to the gazetted contract, approved requisition, agreement, or other authority governing the expenditure.
- (k) That blank spaces between the words expressing the total amount of the claim are filled up by drawing a line across them; and finally,
- (l) That they are duly certified.

47. In stating periods, the first and last days shall be invariably included in the calculation, and in preparing accounts for salaries, wages, and allowances one month's pay at an annual rate shall be calculated at one-twelfth part of such annual rate. Salary for a portion of a month is to be computed by multiplying the amount of the salary for the month by the number of days comprised in the broken period for which payment is to be made, and dividing by the number of days in the month. Daily wages, excepting in cases where the payment is to be made for working days, are to be calculated at per week of seven days.

48. Accounts for service of a year prior to the current financial year, when to be charged after 31st August to a vote of the current year for a similar service, shall bear an indorsement by the Head of the Department of the circumstances which have occasioned the delay in rendering the accounts.

49. Every account passed for payment which is defective in any material particulars shall be accompanied by a statement of the grounds on which credit is claimed for the amount represented by such defective account.

50. Duplicate accounts must not be prepared, except when the original account has been lost or destroyed.

In case it shall become necessary to certify a "duplicate" account, the certifying officer shall explain on the back thereof the reason of the non-production of the original, and shall certify, after due inquiry, that the claim has not been paid or *passed for payment*. Such duplicate account shall have the words "duplicate, see indorsement" written in red ink across the face of it, and shall be payable to the claimant through the Treasury only.

51. Accounts for single salaries shall be prepared in the Form **L 1a**, and accounts for contingencies in the Form **L 2** annexed.

52. With a view to diminish the number of accounts, Government officers having claims for salaries and allowances, which relate to one and the same department and are due at the same time, may include such claims in one account in the Forms **L 1** or **L 3** annexed; provided that the items in the accounts are classified in accordance with the terms of appropriation, funds, or accounts to which the claims are severally chargeable.

53. When two or more accounts are rendered to a department by the same claimant they are to be summarized upon one form (**L 2**), so as to admit of one

posting and of one cheque being drawn, and one receipt being given ; the summary to show the charges under respective heads, and to be signed by the certifying officer, who will also certify the original accounts, which are to be attached, and to have the words "Sub-voucher" written across them.

54. Petty expenditure not requiring minute description, such as cab hire, railway or tram fare, and such like, should, as far as practicable, be included in one account in the Form **L 4** annexed ; and when not exceeding Five shillings in any one payment, may be passed upon the certificate of the Head of Department without further acquittance.

55. Accounts for refunds from revenue other than Income Tax shall be prepared upon the Form **L 5** annexed, and the directions given on the form are to be strictly followed. Accounts for payments from the Trust Funds must give reference to the credit, and shall be in such form as the Treasurer shall direct.

56. Accounts for Pension or Superannuation Allowance shall be prepared upon the Form **L 6** annexed, except in the case of Police Pensions which shall be prepared upon the Form **L 7** annexed.

57. Officers are **STRICTLY FORBIDDEN** to obtain signatures to blank forms of account, or to orders for payment, or to acquittances which are not duly and properly filled in. Accounts claiming instalment of grant in aid of charitable institutions may, however, be rendered by the institutions with the amounts left blank, to be inserted in the Treasury.

58. All persons in the Government service are enjoined to afford every facility to claimants to enable them to prepare their accounts correctly.

VIII.—BOOKS.

59. The forms of books to be used shall be those herein prescribed or books to the like effect, and any forms of books at present employed which are not inconsistent with these Regulations. No alteration in any such forms of books shall be made without the consent of the Treasurer, and every alteration approved by the Treasurer shall be notified by him to the Auditor-General.

60. Every Collector of Imposts shall keep a Collector's Cash Book in the Form **N** annexed, in which he shall enter daily on the one side the amount of his collections during the day, and on the other the periodical disposal thereof.

61. Every Receiver of Revenue shall keep a Receiver's Cash Book in the Form **O** annexed, in which he shall enter daily on the one side the total amount received by him from each Collector, and the total amount of his own collections, and on the other the disposal thereof.

62. Every Receiver of Revenue shall keep a list of all Collectors of Imposts whose collections shall have been made payable into his hands, and shall report to the Treasurer every case in which any such Collector fails, within three days (or in the case of City and Suburban collections payable to the Receiver of Revenue, Melbourne, within one day) after the date appointed for the payment of his collections, either to pay over his collections or to transmit his Revenue Statement. Upon subsequent receipt of collections or statement, the Receiver shall report the fact by letter to the Treasurer.

63. Every Receiver and Paymaster shall keep the following books, namely :—

- (a) A Register of all orders on the Public Account which may be transmitted to him under section 31 of Audit Act, and of the cheques paid under such orders ; and such book shall be in the Form **P** annexed.
- (b) A Register of accounts, in which he shall enter all accounts which he certifies for refunds either from revenue or trust funds, and such register shall be in the Form **Q** annexed.
- (c) A Register in Form **R** annexed for recording powers of attorney, probates, and letters of administration under which claims are made upon the Treasury, or upon which deeds are delivered.

64. Every person intrusted with the disbursement of public moneys shall keep a Cash Book in Form **S** annexed, in which shall be entered all cash transactions in connexion therewith.

65. Each Head of Department shall keep, or cause to be kept, clear and accurate records of expenditure out of each item of appropriation or funds placed under his control ; also a register of all salaries, wages and allowances of his department in the Form **T** annexed, or other suitable form approved of by the Treasurer ;

and a register opened alphabetically for the entry and course of every official account relating either to revenue or expenditure, and such register shall be in Form **U** annexed.

IX.—MISCELLANEOUS.

66. When any officer in the Government service has been directed to sell or dispose of any public property, the Minister giving the direction shall notify, in the Form **K** annexed, to the Auditor-General the name and station of the officer directed to sell, and the particulars of the property to be sold.

67. All fines imposed in any Department, upon persons employed in the Public Service, whether recovered by direct fine or mulct, shall be paid into the Treasury in cash. Notification of all such fines shall be forwarded to the Auditor-General.

68. Special instructions will be given by the Treasurer to all officers who may be intrusted with special duties in respect of which the Regulations herein contained may be insufficient or inapplicable.

69. No forms of account except those printed at the Government Printing Office shall be used for claims on the Public Account.

70. When any money shall come into the possession or control of any person in the Public Service under any Act, or by virtue of his office or employment or of any legal process, such person shall pay all such moneys into such bank at such place and in such manner as the Treasurer shall from time to time appoint.

71. Every Receiver of Revenue, Collector of Imposts, or other person who may be intrusted with the collection of public revenue, or other moneys, or with the custody of public property, on being relieved of his trust, either permanently or temporarily, shall pay in his collections to date and make up and duly transmit all returns and statements required from him under the Audit Act, or under these or other Regulations. He shall hand over to the relieving officer all licence forms, books, stores, and furniture in his charge belonging to the Government, and also any cash that may have been received subsequent to his making up his statements, together with a return of the same signed by himself; and a copy of so much of the said return as relates to cash, licence forms, and miners' rights, signed by himself and by the relieving officer, shall be forwarded to the Treasurer, who will transmit it to the Auditor-General.

72. The account books and forms of account for the service generally shall harmonize with and be considered subsidiary to the system of Treasury accounts; and with the view of securing this uniformity, the Accountant to the Treasury shall from time to time inspect the account books and forms of the various branches of the service and report to the Treasurer the result of such inspection.

73. All officers are required to acquaint themselves with these Regulations. Officers at the head of the various branches of each Department are directed to send in requisitions for copies of these Regulations for the use of all officers under their control; and they are hereby required and enjoined to keep posted, for ready reference, a copy of these Regulations in all offices and rooms to which the officers commonly have access, or in which they perform their duties.

FORMS REFERRED TO.

A.

CLAUSE 10 OF REGULATIONS.

A STATEMENT of all Moneys paid by me to the Receiver of Revenue at (Castlemaine) to be carried to the credit of "The Public Account," and of the particular heads of receipt under which the same came to my possession or control as (Clerk of Petty Sessions) at (Taradale) from the _____ day of _____ 190____ both inclusive.

Date. 190	Heads and Particulars of Receipt.	Amounts.			Total Sub-heads of Revenue.			Total Heads of Receipt.		
		£	s.	d.	£	s.	d.	£	s.	d.
	Total		pounds		shillings		pence	£		

Dated the _____ day of _____ 190 .

Collector of Imposts.

Received at my office on the _____ day of _____ 190 .

Receiver of Revenue.

June 16, 1902.

H.
 CLAUSE 36 OF REGULATIONS.
 ORDER TO PAY AGENT.

ONE PENNY
 DUTY STAMP
 TO BE AFFIXED
 HERE.

190

To the

at

SIR,

I beg to request that you will pay to my agent

(whose signature appears in

the margin), or, on his indorsement, to the person producing this order, the sum of
 pounds shillings and pen
 being the amount of my account for

Signature of Claimant

Signature of Person
 or Firm to whom
 Order is given.

I.

CLAUSE 25 OF REGULATIONS.

To the Honorable the
 To the Auditor-General.

The following Transfers have been made by the Governor in Council on the day
 of 190 , under sec. 32 of Act 54 Vict. No. 1066.

Number.	Financial Year.	Department.	Appropriation.		From Item.	To Item.	Amount.
			Division.	Subdivision.			
							£ s. d.

Under-Treasurer.

Date—

K.

CLAUSE 66 OF REGULATIONS.

SCHEDULE of Government Property to be Sold, approved by the Honorable the

Number.	Name and Station of Officer directed to Sell.		Particulars of the Property to be Sold.
	Name	Station.	
			Paid into Treasury Included in a sum of £ 19

Signature of Minister :
 Date

The Auditor-General.

Payable at

Pay Office.

L.

CLAUSE 40 OF REGULATIONS.

Treasury Register
 Number.

Treasury Voucher
 Number.

Department }
 or
 Service }

I do myself the honour to apply for the undermentioned amount as an annual advance to meet expenditure during the financial year ending 30th June, 190

And I hereby undertake to use the amount solely to defray expenditure, within the limits of appropriations or funds legally available, and for which I am duly authorized to incur and defray expenses.

I further undertake to adjust this advance within fourteen days after the 30th June, 190 , or earlier if called upon.

Signature of officer requiring the advance :

June 16, 1902.

2346

Appropriation or Fund from which the Advance is to be made.		To meet Expenditure for--	Amount.				Total.		
Div.	Subdiv.		£						
Total—		pounds	shillings	pence	£				

Signature of Minister on approval— / /190
 Signature of Treasurer on approval— / /190
 Signature of the Under-Treasurer— / /190

Received on the 190 , from Esquire,
 the sum of shillings and pence, for the purpose above named.
 Witness to the payment and signature—

L a.

CLAUSE 41 OF REGULATIONS.

Payable at

VICTORIA.

APPLICATION FOR SPECIAL ADVANCE.

Treasury Register Number.	Treasury Voucher Number.
---------------------------	--------------------------

The Honorable the
 I do myself the honour to apply for the sum of pounds
 shillings pence (£ : :) for the purpose of
 chargeable on adjustment to Division

And I hereby undertake to use this amount solely for the purpose above specified, and to furnish to the Honorable the Treasurer vouchers or cash to adjust the same on or before the

Signature of Applicant— / /190
 Signature of Minister on approval— / /190
 Signature of Treasurer on approval— / /190
 Signature of the Under-Treasurer— / /190

Received on the 190 , from Esquire,
 the sum of shillings and pence, for the purpose above named.
 Witness to the payment and signature—

L b.

CLAUSE 42 OF REGULATIONS.

VICTORIA.

Payable at

Pay Office.

The Government of Victoria,
 Dr. to
 Department

Treasury Register Number.	Treasury Voucher Number.
---------------------------	--------------------------

Amount required for reimbursement of expenditure defrayed by me by means of the amount of £
 received on the as per accompanying vouchers, viz. :—

Financial Year 190 .

No. of Voucher.	Name of Payee.	Division No.	Subdivision No.	Item of Subdivision. Loans, Funds, or Accounts.	£			£		
					£	s.	d.	£	s.	d.
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total										

I certify that this account is true and correct in every particular.

Signature of claimant— Date—
 Signature of the Certifying Officer— Date—

Received on the 190 , from Esquire,
 Paymaster at the sum of
 pounds shillings pence, in full payment of the above account.
 Witness to the payment and signature—

June 16, 1902.

2348

Payable at

Pay Office.

VICTORIA.

SINGLE SALARY ACCOUNT.

Treasury Register Number.

Treasury Voucher Number.

L 1 a.


CLAUSE 51 OF REGULATIONS.

The Government of Victoria,

Dr. to

Office Place

Financial Year 190 Department.	Division.	Subdivision.	Period.		Number of Days.	Rate.				
			190			Yearly.	Daily.			
			From	To						

Signature of the Claimant  Total, pounds shillings pence £

I certify, after due inquiry, that the above-named person was actually employed in the situation and during the period above mentioned.

Signature of Certifying Officer }
of the Department

Date / /

Office

I acknowledge to have received this day of 190, from pounds shillings and pence, in full of my salary for the period above specified.

Witness to the payment—
Signature—

Signature—

Payable at

Pay Office.

VICTORIA.

CONTINGENCIES.

L 2.

CLAUSE 53 OF REGULATIONS.

Treasury Register Number.

Treasury Voucher Number.

The Government of Victoria,

Dr. to

Financial Year 190	Division.	Subdivision.	Items }	Department	Date of Supply or Period of Service. 190	Full Particulars.	Rate.	Amount.

Total, shillings pence pounds £

Signature of Claimant—

Contract No.

Approved Requisition No.

I certify to the best of my knowledge and belief, after due inquiry, that the foregoing account is true and correct in every particular.

Signature of Certifying Officer }
of the Department

Signature of Officer—

Date / /

Date / /

Received on the sum of pounds 190 from shillings and pence, in full payment of the above account.

Witness to the payment and signature—

2349

June 16, 1902.

*For works, &c., on
back of account.*

		£	s.	d.
Amount of contract	...	...	...	...
Previous payment	...	...	...	...
<hr/>				
Amount of present account	...	...	...	...
Balance	...	...	...	...

L 3.

CLAUSE 52 OF REGULATIONS.
SALARY AND ALLOWANCES.

Treasury Register Number.

Treasury Voucher Number.

VICTORIA.

Payable at Pay Office.

The Government of Victoria,
Dr. to
Office or occupation
Place

Department		Financial Year 190								
Div.	Subdiv.		From-to.	Year.	Rate.	Amounts.			Totals.	
		Salary								
		Allowances								
<i>(Enlarged pay Abstracts may be similarly adapted with Treasurer's approval.)</i>										
		Allowance in lieu of house rent or quarters								
Signature of Claimant—		pounds	shillings			pence.				

I certify, to the best of my belief, and after due inquiry, that the foregoing account is true and correct in every particular.
Signature of Certifying Officer of the Department— Date 190

Received on the 190 from Esquire
the sum of pounds shillings and pence, in full payment of above account.
Witness to payment and signature—

L 4 (to be attached to Form **L 2**).

CLAUSE 54 OF REGULATIONS.
PETTY CASH.

Department		Date.	Claimant's Signature.	Service.	Amount.

2351

June 16, 1902.

Payable at

Pay Office.

VICTORIA.

Treasury Register
Number.

Treasury Voucher
Number.

L 6.—CLAUSE 56 OF REGULATIONS.

PENSION OR SUPERANNUATION ALLOWANCE.

* Strike out if paid from Vote.	* Act	Vict. No.	} Financial Year 190
† Strike out if paid from Special Appropriation.	† Division No.	Subdiv. No.	

The Government of Victoria,

Dr. to

		£	s.	d.
Amount of Pension or Superannuation Allowance for the period from the				
to the	190			
at £	per annum	£		
	pounds	shillings		
and	pence.			

DECLARATION.

I,* formerly a _____ in the _____
 Branch of the Department of _____ do hereby declare that I am entitled to the Pension
 or Superannuation Allowance as stated above, and that I have not during the period stated held any
 public situation of profit under the Victorian Government.

(This Declaration should not be made prior to the 15th of the month. Should the Claimant desire to draw the amount of this account through an agent, the special form of "H" Order for Pension Accounts must be used.)

The Claimant }
 to sign here } Date— / / 190

Address {

* Christian Names to be inserted in full at the commencement of the Declaration, but the signature thereto to be in the claimant's usual manner of signing.

I certify to the best of my knowledge and belief, after due inquiry, that the foregoing account is true and correct in every particular.

Signature of the Certifying }
 Officer.

/ / 190

Received on the _____ 190 , from _____ Esquire
 the sum of _____ pounds _____ shillings _____ pence
 in full payment of the above account.

Witness to the payment and signature—

June 16, 1902.

2352

VICTORIA POLICE.—(75).

Payable at

Pay Office.

VICTORIA.

Treasury Register Number.

Treasurer's Vote Number.

L7.—CLAUSE 56 OF REGULATIONS.

POLICE PENSION.

Act 54 Victoria, No. 1127.

FINANCIAL YEAR 190 .

The Government of Victoria,
Dr. to

		£	s.	d.
Amount of Pension or Superannuation Allowance for the period from the				
to the	190			
at £	per annum	£		
	pounds		shillings	
and	pence.			

DECLARATION.

I,* formerly a member of the Police Force of Victoria, do hereby declare that I am entitled to the Pension or Superannuation Allowance as stated above, and that I have not during the period stated rendered myself liable to a forfeiture of pension by reason of any breach of the provisions of Section 24 of the *Police Regulation Act 1890*.

(This Declaration should not be made prior to the 15th of the month. Should the Claimant desire to draw the amount of this account through an agent, the special form of "H" Order for Pension Account must be used.)

The Claimant }
to sign here }

Date— / / 190 .

Address }

* Christian names to be inserted in full at the commencement of the Declaration, but the signature thereto to be in the Claimant's usual manner of signing).

I certify to the best of my knowledge and belief, after due inquiry, that the foregoing account is true and correct in every particular.

Superintendent of Police.

/ / 190

Chief Commissioner of Police.

/ / 190

Received on the sum of _____ pounds 190 , from _____ shillings _____ pence, Esquire, in full of the above account.

Witness to the payment }
and signature. }

M.

CLAUSE 30 OF REGULATIONS.

To the Honorable the Treasurer.

The amount of Moneys likely to become due and payable out of the Public Account during the month of _____ 190 , for the undermentioned Departments and services under my control, is as follows:—

Department.	Vote or Appropriation.			Service.	Amount.		
	Division.	Sub-division.	Item.		£	s.	d.

Minister.

Melbourne,

190

June 16, 1902.

2354

S.
CLAUSE 64 OF REGULATIONS.
CASH BOOK.

Dr.									Cr.
Year. Date.	Particulars.	Amount.	Total.	Year. Date.	Particulars.	No. of Cheque.	Amount.	Total.	

T.
CLAUSE 65 OF REGULATIONS.
REGISTER OF SALARIES, WAGES, AND ALLOWANCES.

Name.	Office.	Place.	Period.		Authorized Date.	Amount.	Mode of Payment.	190 .												Total Amount Paid.	Remarks.					
			From	To				July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.							

U.
CLAUSE 65 OF REGULATIONS.
REGISTER OF ACCOUNTS.

Department of

Number of Account.	Period of Service. 190 .	Name of Claimant.	Place.	Description of Claim.	Amount.	Account received 190 .	To whom forwarded.	Date. 190 .	Remarks.	A.
										B.

W.
CLAUSE 27 OF REGULATIONS.

The Public Service Commissioner having given the Certificate required by the Public Service Acts, the Governor in Council has made the undermentioned appointments, promotions, and transfers, viz. :—

Division of Appropriation Act.		Name.	Office.	Date of Commencement.	Under what Section of Act.	Rate of Pay.	Particulars—whether Appointment, Transfer, or Promotion.
Division.	Subdivision.					£ s. d.	

By order of the Minister,

Signature of Permanent Head—

Date—

To the Honorable the Treasurer.
 To the Auditor-General.

The Treasury,
 Melbourne, 10th June, 1902.

A. J. PEACOCK,
Treasurer.

CERTIFICATION OF ACCOUNTS.

PURSUANT to Clause 31 of the General Regulations respecting Public Accounts, the Governor in Council has authorized accounts for expenditure for the several departments and services set forth in the accompanying schedule to be certified by the officers named opposite to the departments and services respectively:—

SPECIAL APPROPRIATIONS.

Schedule D.

Part I.	The Governor	...	...	His Excellency the Governor.
"	II.	The Judges	...	Their Honours the Judges.
"	"	Master-in-Equity	...	The Master-in-Equity.
"	III.	The Ministers	...	The Ministers.
"	IV.	Clerk and Expenses of the Executive Council	...	The Clerk of the Executive Council.
"	"	Clerk and Expenses of the Legislative Council	...	The Clerk of the Legislative Council.
"	V.	Transfer to Pension Fund	...	The Under-Treasurer.
"	VII.	Pension, Sir Charles Gavan Duffy	...	
Interest on Loans and expenses connected therewith...			...	
Expenses in connexion with conversion or redemption of Loans			...	

Pensions, &c.

54 Vict. No. 1066.	Audit	...	...	The Under-Treasurer or the Accountant to the Treasury.
54 "	"	1075. Officers of Parliament	...	
54 "	"	1078. County Court Judges...	...	
54 "	"	1083. Defences	...	
54 "	"	1113. Lunacy Statute	...	
54 "	"	1133. (Act No. 160)—Civil Service	...	
		Chief Secretary	...	The Under-Secretary or Chief Clerk.
		Minister of Public Instruction	...	The Accountant to the Education Department.
		Attorney-General	...	The Accountant, Law Department.
		Solicitor-General	...	
		Treasurer	...	The Under-Treasurer or the Accountant to the Treasury.
		Defence	...	
		Commissioner of Crown Lands and Survey	...	The Secretary for Lands or the Chief Clerk.
54 Vict. No. 1133.	(Act No. 773.)	Commissioner of Public Works	...	The Secretary for Public Works.
		Trade and Customs...	...	The Under Treasurer or the Accountant to the Treasury.
		Post and Telegraph	...	
		Minister of Mines and Water Supply	...	The Secretary for Mines and Water Supply.
		Minister of Agriculture	...	The Secretary for Agriculture.
		Minister of Health	...	The Chairman of the Board of Public Health.

54	Vict. No. 1135.	Railways	The Secretary for Railways, or, in his absence, the Accountant.
57	" "	1324. Public Service Board ...	The Under-Treasurer.
58	" "	1377. Victorian Railways Commissioners	The Secretary for Railways, or, in his absence, the Accountant.
60	" "	1481. Savings Banks (sec. 14)	The Under-Treasurer.

Miscellaneous.

49	Vict. No. 835.	<i>The Protection of Public Buildings Act 1885</i>	The Under-Treasurer.
53	" "	1046. Agricultural and other Industries	The Secretary for Agriculture.
54	" "	1061. The Agent-General's Salary	The Under-Treasurer.
54	" "	1066. } Auditor-General ...	The Auditor-General.
1	Edw. "	1768. }	
54	Vict. "	1075. Electoral Expenses ...	The Under-Secretary or Chief Clerk.
54	" "	1075. Expenses of Members of the Legislative Assembly	The Clerk of the Assembly.
54	" "	1106. Rates upon unoccupied Mallee Blocks	The Secretary for Lands or the Chief Clerk
54	" "	1120. Mining Boards	The Under-Treasurer.
54	" "	1127. Section 31—Police Superannuation Fund ...	
54	" "	1142. Two additional Puisne Judges and additional salary to Chief Justice, &c.	Their Honours the Judges.
54	" "	1151. The University of Melbourne	The Under-Treasurer.
54	" "	1167. The Mint	His Excellency the Governor.
54	" "	1200. Fire Brigades	The Under-Secretary or Chief Clerk.
55	" "	1213. Land Sales by Auction Fund	The Under-Treasurer.
55	" "	1230. Railways Standing Committee	The Clerk of the Legislative Assembly.
58	" "	1379. Endowment to Municipalities	The Under-Treasurer.
59	" "	1439. Victorian Railways Commissioner's salary	The Secretary for Railways, or in his absence the Accountant.
60	" "	1444. Treasury Deposits Interest Act	The Under-Treasurer.
60	" "	1481. Savings Bank Act ...	
64	" "	1638. Victorian Military Contingents Act	The Under-Treasurer.
		Redemption of Treasury Bonds ...	
1	Edw. No. 1754.	Surplus Revenue Act 1901	The Under Treasurer.
1	" "	1779 Public Service Commissioner	The Secretary to the Commissioner.

Votes.

Chief Secretary—			
Legislative Council	... ..		The Clerk of the Legislative Council.
Legislative Assembly	... ..	} The Clerk of the Legislative Assembly.	
Parliamentary Standing Committee on Railways	... ..	
Victorian Parliamentary Debates	... ..		The Under-Secretary or Chief Clerk.
The Library	... ..		The Librarian.
Refreshment Rooms	... ..		The Clerk of the Legislative Assembly.

Chief Secretary—*continued.*

Parliament Gardens	...	...	The Clerk of the Legislative Council.
Administrative and Scientific	...	...	The Under-Secretary or Chief Clerk.
Factories and Shops Act	...	...	Chief Inspector of Factories.
Marine Board	...	...	The Under-Secretary or Chief Clerk.
Mercantile Marine and Explosives	...	...	The Under-Secretary or Chief Clerk.
Government Statist	...	...	The Government Statist or the Assistant Government Statist.
Police	...	...	The Chief Commissioner of Police.
Penal Establishments and Gaols	...	...	The Inspector-General of Penal Estab- lishments.
Hospitals for the Insane	...	...	The Inspector of Hospitals for the Insane.
Neglected Children and Reformatory Schools	...	...	The Secretary for Neglected Children and Reformatory Schools.
Public Library, Museums, and National Gallery	...	...	The Treasurer of the Public Library.
Government Shorthand Writer	...	...	The Government Shorthand Writer.
Audit Office	...	...	The Auditor-General.
Public Service Commissioner's Office	...	...	The Secretary to the Commissioner.
Aborigines	...	...	The Vice-Chairman of the Board.
Exhibitions	...	...	} The Under-Secretary or Chief Clerk.
Grants	...	...
Miscellaneous	...	...
Other services in this Division not comprehended in above	...	...
Minister of Public Instruction	...	...		The Accountant, Education Department.
Attorney-General	...	...	The Accountant, Law Department.
Minister of Justice	...	...	The Accountant, Law Department.
Treasurer—			
Treasury	...	...	The Under-Treasurer.
Income Tax Office	...	...	The Commissioner of Taxes.
Curator of Estates of Deceased Persons	...	...	The Curator.
Government Printer	...	...	} The Government Printer.
Advertising	...	...
Grant to Charitable Institutions	...	...	The Under-Treasurer.
Transport Samples and Marine Insurance	...	...	The Under-Treasurer or the Secretary to the Tender Board.
Unforeseen and Accidental Expen- diture	...	...	} The Under-Treasurer.
Miscellaneous	...	...
Advance to Treasurer	...	...
Other services in this Division not comprehended in above	...	...
Commissioner of Crown Lands and Survey	...	...	The Secretary for Lands, or, in his absence, the Surveyor-General or the Chief Clerk.
Commissioner of Public Works	...	...	Administrative :— The Secretary for Public Works. Professional :—The Secretary and the In- spector-General of Public Works, or, in his absence, the Senior Architect.
Ports and Harbors, Immigration, and Fisheries	...	...	The Engineer in Charge of Ports and Harbors.
Minister of Mines and Water Supply	...	...	Administrative :—The Secretary. Professional :—The Secretary and the Chief Professional Officer.
Minister of Agriculture	...	...	The Secretary for Agriculture.
Minister of Public Health	...	...	The Chairman of the Board of Public Health.
Minister of Railways	...	...	The Secretary for Railways or, in his absence, the Accountant.

TRUST FUNDS.

Surplus Revenue Act 1622	...	...	The Certifying Officer of the Department concerned
Testamentary and Trust Account	...	}	The Under-Treasurer.
Insolvency Unclaimed Dividend Fund	...		
Country Tramways Trust Fund	...		
Bungaree Loan Liquidation Account	...		
Commissioners of Savings Banks—Principal Account	...		
Commissioners of Savings Banks—Interest Account	...		
Deposits Lands Compensation Statute	...		
Pension Fund—Schedule D, Part V.	...		
Loans to Municipalities, Act 1398	...		
Defalcation Account	...		
Other Governments	...		
Liability Account—Interest on Loans	...		
Special Appropriations Former Years	...		
Licensing Act Fund—Equivalent to Municipalities	...	}	The Under-Secretary or Chief Clerk.
Licensing Act Fund—Expenses in connexion with taking poll of Electors	...		
Licensing Act Fund—Salaries of Inspectors of Licensing Districts and Contingencies, &c.	...		The Chief Clerk to the Law Department.
Licensing Act Fund—Expenses in connexion with Licensing Courts, cost of Legal Proceedings, Stores, and Incidental Expenses, &c.	...		The Chairman Board of Public Health.
Licensing Act Fund—Salaries of Inspectors of Licensed Premises and Liquor Analyses and Contingencies, &c.	...		The Arbitrators or Arbitrator or the Umpire awarding the compensation, and, in every case, the Crown Solicitor.
Licensing Act Fund—Compensation, &c.	...		The Under-Treasurer.
Licensing Act Fund—Refunds of Amounts received for Licences	...		The Under-Treasurer.
Licensing Act Fund—Refunds of Fines	...		The Under-Treasurer or the Accountant to the Treasury.
Port Phillip Pilot Sick and Superannuation Fund—Pensions, &c.	...		The Under-Treasurer.
Port Phillip Pilot Sick and Superannuation Fund—Other	...		
Railway Stores Suspense Account	...	}	The Secretary for Railways, or, in his absence, the Accountant.
Railway Accident Fund	...		
Assurance Fund—Claims	...		The Registrar of Titles.
Assurance Fund—Refunds	...		The Secretary for Lands or the Chief Clerk.
Suitors' Fund	...		The Master-in-Equity.
Police Superannuation Fund—Pensions and Gratuities	...		The Chief Commissioner of Police.
Police Superannuation Fund—Refunds	...		The Under-Treasurer.
Intestate Estates Fund	...		The Curator of Estates of Deceased Persons.
Insolvency Suitors' Fund	...		The Accountant, Law Department.
Lunatic Patients' Estates Fund	...		The Master-in-Lunacy.
Vermin Rate—54 Vict. No. 1106, Section 190	...		The Secretary for Lands or the Chief Clerk.

Loans to Shires for Wire Netting—Act 1434			The Secretary for Lands or the Chief Clerk.
Security Account—Tender Board	...		The Secretary to the Tender Board.
Security Account—Departments generally			Certifying Officer of Department concerned.
Survey Fees Account	...	...	The Land Officer and the District Surveyor.
Public Leasing Account	...	...	The Secretary for Mines and Water Supply and the Warden's Clerk.
State Wards Fund	...	...	The Secretary of Neglected Children and Reformatory Schools.
Mortgage Moneys, Transfer of Land Act 1890			The Commissioner of Titles and the Registrar of Titles.
Mallee Land Account	...	...	The Secretary for Lands or the Chief Clerk.
Other Trust Moneys—Amounts lodged in Trust Fund in connexion with the various Departments			Certifying Officer of the Department concerned.
Other Trust Moneys not specified in the above schedule			The Under-Treasurer.

REFUNDS OF REVENUE.

Fees under the Stamps Acts	...	...	The Collector of Imposts, Act No. 1140.
Fines paid into the Public Account by Clerks of Courts	...	...	} The Under-Treasurer.
Annual Licences under the Stamps Acts...	...	...
All other Refunds	...	...	The Certifying Officer of the Department concerned.

LOAN MONEYS.

Water Supply	...	...	The Secretary for Mines and Water Supply and the Engineer.
Railways—			
Construction	...	...	The Secretary for Railways or, in his absence, the Accountant, and the Engineer-in-Chief or the Engineer for Existing Lines, or their Chief Assistants.
Rolling-stock	...	...	The Secretary for Railways or, in his absence, the Accountant, and the Chief Mechanical Engineer or the Deputy Chief Mechanical Engineer.
Telegraph Expenditure	...	...	The Secretary for Railways or, in his absence, the Accountant, and the Telegraph Superintendent.
Mining Development	...	...	The Secretary for Mines and Water Supply and a Professional Officer.
Public Works	...	...	The Secretary for Public Works and the Inspector-General, or, in absence of the latter, the Senior Architect.
Department of Agriculture	...	...	The Secretary for Agriculture.
Lands Department	...	...	The Secretary for Lands or Chief Clerk.
<i>Railway and Public Works Loan Application Act 1898 (No. 1566)—</i>			
Technical Schools	...	...	Accountant Education Department.

MISCELLANEOUS.

Land Sales by Auction Fund ...

The Secretary for Public Works and the Inspector-General.

The Crown Solicitor, or, in his absence, the officer or officers deputed by him (of which the Under-Treasurer, the Auditor-General, and the Head of the Department shall be notified), whose certificate, in case of claims being made under Power of Attorney, Probate, Letters of Administration, or other instrument, shall imply the sufficiency of such instrument.

Accounts for Law Costs as to the charges being reasonable ...
Accounts for Land Compensation ...

(The Certificate to be in the following form indorsed upon the account:—)

I hereby certify that the vendor mentioned in the margin did, on the _____ day of _____ 190____, execute a _____ to _____ of _____ interest in a certain piece of land, containing _____ acres _____ roods and _____ perches, in the parish of _____ in the county of _____ in the state of Victoria, as therein described, in consideration of the sum of _____ £ _____ therein acknowledged to have been received by _____ The vendor's title to such land has been approved of.
Dated this _____ day of _____, A.D. 190____
Crown Solicitor.

Accounts for Advertising, except in connexion with the Railway Department, as to the rates charged being in terms of contract, or, if not governed by contract, that the charges are reasonable

The Government Printer.

The Treasury,
Melbourne, 10th June, 1902.

A. J. PEACOCK,
Treasurer.

CEMETERIES.—ACCOUNTS.

ABSTRACTS of Accounts of Trustees for Public Cemeteries, published in compliance with the requirements of section 32 of the Cemeteries Act 1890.

ABERFELDY PUBLIC CEMETERY.
1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Other sources of income	£12 4 0
EXPENDITURE.	
Balance	£12 4 0

C. J. WIGGINS,
W. J. SVENSON,
JAMES LOUIS ANDERSON,
Trustees.

Declared at Aberfeldy this 26th day of May, 1902, before HENRY HARTRIK, J.P.

BARINGHUP PUBLIC CEMETERY.
1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£5 0 0
Public subscriptions	6 7 0
Amount due to Treasurer	0 2 0
	£11 9 0
EXPENDITURE.	
Office expenses	£1 9 0
Works	10 0 0
	£11 9 0

R. CHISHOLM,
PHILLIP MORRIS,
THO. H. SHANKLIN,
Trustees.

Declared at Maldon this 19th day of April, 1902, before JAMES ELLIOTT, J.P.

BIRCHIP PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£3 1 5
Fees for graves, &c.	32 15 0
	£35 16 5

EXPENDITURE.	
Office expenses—	
Cheque-book	£0 2 6
Stationery	0 7 4
Grave-digging	10 2 6
Contingencies—Bank accounts	0 5 0
Balance	24 19 1
	£35 16 5

WILLIAM BECKHAM,
GEORGE V. MOGG,
J. B. HILLGROVE,
Trustees.

Declared at Birchip this 5th day of April, 1902, before LEWIS L. SIMPSON, J.P.

BOOLARRA PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£7 10 4
Fees for graves, &c.	2 0 0
	£9 10 4

EXPENDITURE.	
Grave-digging	£0 10 0
Balance	9 0 4
	£9 10 4

W. F. O'GRADY,
R. S. MORROW,
D. T. LATTEK,
Trustees.

Declared at Morwell this 2nd day of June, 1902, before J. HALL, J.P.

CLARENDON PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£33 0 7
Fees for graves, &c. ...	11 1 0
Sale of old fence ...	1 3 0
	£45 5 1
EXPENDITURE.	
Salaries ...	£4 10 0
Works ...	14 15 1
Grave-digging ...	3 5 0
	£22 10 1

KENNETH McLENNAN,
H. G. HEATHER,
ARTHUR C. CANTLON,
Trustees.

Declared at Buninyong this 1st day of May, 1902, before
EDWARD NEWMAN, J.P.

GRANTVILLE PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance—Cash on hand, 5s. 10d.; in bank, £47 2s. 11d. ...	£47 8 9
Fees for graves, &c. ...	8 0 0
Other sources of income ...	0 15 0
	£56 3 9
EXPENDITURE.	
Office expenses ...	£0 10 6
Works ...	4 14 0
Grave-digging ...	1 5 0
Balance in bank ...	42 7 5
Cash on hand ...	7 6 10
	£56 3 9

GEO. BONNEY,
JOHN HADE,
GEO. STEWART,
Trustees.

Declared at Grantville this 26th day of May, 1902, before
J. T. PAUL, J.P.

HAZELWOOD (MORWELL) PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£41 11 1
Fees for graves, &c. ...	56 8 6
Bank balance ...	0 9 2
	£98 8 9
EXPENDITURE.	
Salaries ...	£5 0 0
Office expenses ...	2 0 0
Works ...	80 7 9
Grave-digging ...	11 1 0
	£98 8 9

D. SHAW,
A. NADENBOUSCH,
J. H. BUCKLEY,
Trustees.

Declared at Morwell this 5th day of March, 1902, before
J. HALL, J.P.

LAEN NORTH PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£2 12 3
Fees for graves, &c. ...	2 0 0
	£4 12 3
EXPENDITURE.	
Salaries ...	£0 10 0
Works ...	2 15 0
Balance ...	1 7 3
	£4 12 3

ROBERT ALLAN,
JOHN RICHMOND,
W. G. LESLIE,
Trustees.

Declared at Donald this 17th day of May, 1902, before
PHILIP E. CARNE, J.P.

LAKE BOGA PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance—Cash ...	£4 10 0
Stamps ...	0 2 2
Fees for graves, &c. ...	2 0 0
	£6 12 2

EXPENDITURE.

Office expenses ...	£0 1 0
Grave-digging ...	0 15 0
Refund to trustees ...	5 0 0
Balance ...	0 16 2
	£6 12 2

JAS. SCOTT,
B. TRIPCONY,
ALBERT SCOWN,
Trustees.

Declared at Lake Boga this 23rd day of May, 1902, before
ALEX. GRAY, Commissioner for taking Declarations and Affidavits.

LORNE PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£6 7 4
Fees for graves, &c. ...	0 7 0
	£6 14 10
EXPENDITURE.	
Salaries—Caretaker ...	£1 0 0
Works ...	0 4 3
Grave-digging ...	0 5 0
Contingencies—Charge bank account, 5s.; exchange, 6d. ...	0 5 6
Balance ...	5 0 1
	£6 14 10

THOMAS MOUNTJOY,
EDGAR MOUNTJOY,
CHAS. ROOKE,
Trustees.

Declared at Lorne this 27th day of May, 1902, before JOHN
STIRLING, J.P., Southern Balliwick.

MOUNT DUNED PUBLIC CEMETERY.

1st January, 1900, to 31st December, 1900.

RECEIPTS.	
Balance ...	£8 19 5
Fees for graves, &c. ...	10 10 0
	£19 9 5
EXPENDITURE.	
Salaries ...	£2 1 0
Office expenses ...	0 0 2
Works ...	3 19 9
Grave-digging ...	2 5 0
Contingencies ...	1 8 3
Balance ...	9 15 3
	£19 9 5

GEORGE WILLIAMS,
A. G. WHITE,
JAMES HARKNESS,
Trustees.

Declared at Geelong this 15th day of May, 1902, before
W. P. CARR, J.P.

MOUNT DUNED PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£9 15 3
Fees for graves, &c. ...	5 0 0
	£14 15 3
EXPENDITURE.	
Salaries ...	£1 0 0
Office expenses ...	0 0 1
Works ...	1 10 0
Grave-digging ...	1 10 0
Contingencies ...	0 4 6
Balance ...	10 10 8
	£14 15 3

GEORGE WILLIAMS,
A. G. WHITE,
JAMES HARKNESS,
Trustees.

Declared at Geelong this 15th day of May, 1902, before
W. P. CARR, J.P.

NYAH PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance ...	£3 3 6
Fees for graves, &c. ...	7 0 0
	£10 3 6

EXPENDITURE.	
Salaries	£0 5 0
Office expenses	0 10 0
Works	6 5 10
Grave-digging	2 0 0
Contingencies—Freight	0 11 1
Balance	0 11 7
	<u>£10 3 6</u>

SAMUEL P. WATSON,
GEO. JEANS,
W. BLACK,

Trustees.

Declared at Nyah this 11th day of April, 1902, before
A. SYKES, Commissioner for taking Affidavits.

PAKENHAM PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£16 19 9
Fees for graves, &c.	4 5 0
	<u>£21 4 9</u>

EXPENDITURE.	
Salaries	£2 0 0
Office expenses	0 1 6
Works	5 14 0
Balance	13 9 3
	<u>£21 4 9</u>

JOHN MULCAHY,
JAMES RAMAGE,
THOMAS BOURKE,

Trustees.

Declared at Pakenham this 22nd day of February, 1902,
before DANIEL BOURKE, J.P.

PINE LODGE PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£1 5 0
	<u>£1 5 0</u>

EXPENDITURE.	
Balance	£1 5 0
	<u>£1 5 0</u>

HENRY GAWNE,
WALTER BERRY,
JOHN SADLER,

Trustees.

Declared at Shepparton this 14th day of February, 1902, before
S. W. MARTIN, J.P.

PORTARLINGTON PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£2 16 1
Fees for graves, &c.	34 19 6
	<u>£37 15 7</u>

EXPENDITURE.	
Salaries	£8 0 0
Office expenses	0 4 0
Works	7 7 6
Grave-digging	5 17 6
Balance	16 6 7
	<u>£37 15 7</u>

PATK. O'CONNOR,
JOHN CALHOUN,
R. D. JONES,

Trustees.

Declared at Portarlington this 10th day of May, 1902, before
WILLIAM CALHOUN, J.P.

ROKEWOOD PUBLIC CEMETERY.

1st January, 1900, to 31st December, 1900.

RECEIPTS.	
Balance	£12 0 9
Fees for graves, &c.	40 5 0
Other sources of income	2 15 0
	<u>£55 0 9</u>

EXPENDITURE.	
Salaries	£12 3 0
Office expenses	2 7 8
Works	11 0 0
Grave-digging	16 0 0
Balance	13 10 1
	<u>£55 0 9</u>

G. H. STANBROOK,
THOS. CARR,
ROBERT WALLACE,
HORACE H. J. ROBERTS,

Trustees.

Declared at Rokewood this 28th day of January, 1901, before
E. J. ALEXANDER, J.P.

ROKEWOOD PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£13 10 1
Fees for graves, &c.	26 1 0
Other sources of income—Donation, T. Simpson	1 0 0
	<u>£40 11 1</u>

EXPENDITURE.	
Salaries	£10 0 0
Grave-digging	14 0 0
Audit fees	0 10 0
Contingencies	0 3 0
Balance	15 18 1
	<u>£40 11 1</u>

G. H. STANBROOK,
THOS. CARR,
ROBERT WALLACE,
HORACE H. J. ROBERTS,

Trustees.

Declared at Rokewood this 28th day of January, 1902, before
E. J. ALEXANDER, J.P.

SPRING LEAD PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£2 16 4
Fees for graves, &c.	2 15 0
	<u>£5 11 4</u>

EXPENDITURE.	
Bank of New South Wales charge on Cemetery Account, half-year	£0 5 0
Balance	5 6 4
	<u>£5 11 4</u>

D. MCCREADY,
J. E. BURKE,
J. SMART,

Trustees.

Declared at Ararat this 14th day of May, 1902, before THOS.
FLATTELY, J.P.

TARRAWINGER PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£10 12 1
Fees for graves, &c.	4 10 0
	<u>£15 2 1</u>

EXPENDITURE.	
Salaries	£0 9 0
Office expenses	0 6 4
Works	5 0 0
Balance	9 6 9
	<u>£15 2 1</u>

DAN DIFFEY,
JOHN SMITH,
JOHN PEPPARD,

Trustees.

Declared at North Wangaratta this 5th day of May, 1902,
before T. G. CLARKE, J.P.

WEDDERBURN PUBLIC CEMETERY.

1st January, 1900, to 31st December, 1900.

RECEIPTS.	
Balance	£79 18 7
Fees for graves, &c.	34 10 0
	<u>£114 8 7</u>

EXPENDITURE.	
Office expenses	£1 0 0
Works	10 16 6
Grave-digging	30 0 0
Contingencies	0 5 0
Balance	72 7 1
	<u>£114 8 7</u>

SAML. RINDER,
JOHN A. CRAIG,
ROBERT TWIDDY,

Trustees.

Declared at Wedderburn this 19th day of April, 1901, before
WM. CRAIG, J.P.

WEDDERBURN PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£72 7 1
Fees for graves, &c.	49 7 6
	<u>£121 14 7</u>

EXPENDITURE.	
Office expenses	£1 0 0
Works—Tree planting	1 10 0
Grave-digging	29 19 8
Contingencies—Bank account	0 5 0
Balance	88 19 11
	£121 14 7

ROBT. STEEL,
JOHN A. CRAIG,
LOUIS MANDEVILLE,
Trustees.

Declared at Wedderburn this 31st day of May, 1902, before
SAML. RINDER, J.P.

WHITFIELD PUBLIC CEMETERY.

1st January, 1896, to 31st December, 1896.

RECEIPTS.	
Fees for graves, &c.	£3 0 0
Collected from the public—Fencing fund	4 1 6
Proceeds from concerts	19 19 0
	£27 0 6

EXPENDITURE.	
Office expenses	£0 10 0
Concert expenses	1 9 9
Contingencies—Four years' office expenses, from 1892 to 31st December, 1895	2 0 0
Balance	23 0 9
	£27 0 6

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

WHITFIELD PUBLIC CEMETERY.

1st January, 1897, to 31st December, 1897.

RECEIPTS.	
Balance	£23 0 9
Fees for graves, &c.	3 0 0
	£26 0 9

EXPENDITURE.	
Office expenses	£0 11 9
Works	9 0 0
Balance	16 9 0
	£26 0 9

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

WHITFIELD PUBLIC CEMETERY.

1st January, 1898, to 31st December, 1898.

RECEIPTS.	
Balance	£16 9 0
Fees for graves, &c.	3 0 0
Other sources of income	2 1 6
	£21 10 6

EXPENDITURE.	
Office expenses	£0 5 6
Works	19 0 0
Balance	2 5 0
	£21 10 6

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

WHITFIELD PUBLIC CEMETERY.

1st January, 1899, to 31st December, 1899.

RECEIPTS.	
Balance	£2 5 0
Fees for graves, &c.	4 10 0
Other sources of income	0 6 0
	£7 1 0

EXPENDITURE.	
Office expenses	£0 5 6
Works	2 0 0
Balance	£4 15 6
	£7 1 0

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

WHITFIELD PUBLIC CEMETERY.

1st January, 1900, to 31st December, 1900.

RECEIPTS.	
Balance	£4 15 6
Fees for graves, &c.	5 10 0
	£10 5 6

EXPENDITURE.	
Office expenses	£0 10 6
Balance	9 15 0
	£10 5 6

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

WHITFIELD PUBLIC CEMETERY.

1st January, 1901, to 31st December, 1901.

RECEIPTS.	
Balance	£9 15 0
Fees for graves, &c.	4 10 0
For land taken by Wanganatta to Whitfield Railway Trust	3 0 0
Contribution to fencing fund	0 5 0
	£17 10 0

EXPENDITURE.	
Office expenses	£0 5 6
Bank charge for six months ending 31st December, 1901	0 5 0
Contingencies	0 7 6
Balance	16 12 0
	£17 10 0

SAMUEL DOWEY,
RICHARD IZARD,
HENRY G. THOMAS,
Trustees.

Declared at Whitfield this 19th day of May, 1902, before
JAS. CUNNINGHAM, a Commissioner for taking Declarations and
Affidavits.

RULES, REGULATIONS, AND SCALE OF FEES OF
THE KOETONG PUBLIC CEMETERY.

RULES AND REGULATIONS OF THE KOETONG PUBLIC CEMETERY.

IN pursuance of the powers conferred by the *Cemeteries Act*
1890, the Trustees of the Koetong Public Cemetery make the
following Rules and Regulations (that is to say) :—

1. These rules and regulations shall come into force immediately after their publication in the *Government Gazette*, and from and after such publication all rules and regulations heretofore made shall be and are hereby rescinded.
2. The office of the Trust shall be open daily (Sunday, Christmas Day, and Good Friday excepted) from Ten a.m. to Four p.m.
3. All fees and charges shall be paid when applications are made or orders are given.
4. Any person desiring ground for a private grave shall apply to the Trustees thereof, who, if the application is approved and the prescribed fees are paid, will issue a burial right (Schedule B), which shall give the holder and his representatives the exclusive right of burial or interment in the portion of the ground allotted thereby as a family or private burial place, and the right on obtaining the permission of the Trustees, as hereafter mentioned, to erect and maintain any monument, cenotaph, tablet, or other erection therein.
5. Any person desiring to construct a vault, grave, tombstone, or other erection shall apply to the Trustees for permission to do so, and submit a plan or drawing with a copy of any proposed inscription or epitaph, and no such erection shall be made without the written approval of the Trustees.
6. No interment shall be permitted until an application has been made, the particulars required in the form Schedule A given, an order obtained, and a certificate from a coroner, justice of the peace, or registrar of deaths, has been delivered to the secretary (gatekeeper or sexton).
7. Application for an order for interment shall be made at least eight working hours before the time fixed for the burial.
8. No coffin shall be buried within 4 feet of the ordinary level of the ground unless it contains the body of a child under twelve years, when it shall be not less than 3 feet below that level, and

a layer of earth at least 1 foot thick shall be left undisturbed above and around any coffin previously buried in the same grave.

9. The hours for burials shall be:—On week days, September to April inclusive, Ten a.m. to Six p.m.; May to August inclusive, Ten a.m. to Four p.m.; on Sundays throughout the year, from Eight to Ten a.m., or from Two to Five p.m.

10. No re-interment or removal from another cemetery or another grave will be permitted until there be submitted a certified copy of the original certificate of the coroner, justice of the peace, or registrar of deaths, and the licence for disinterment of the Minister of the Crown authorized in that behalf.

11. The Trustees will cause all ordinary graves to be dug; but any person having paid the fee for a private grave and requiring a brick grave or vault shall be permitted to construct the same, subject to the approval of the Trustees; but every coffin placed therein shall be bricked in, cemented, and covered by a slab of stone, slate, or iron, securely cemented.

12. No private grave shall be re-opened or any interment permitted therein without the consent, in writing, of the person entitled to give the same.

13. No person employed by the Trustees shall accept any gratuity whatever in the discharge of his duty, nor shall he be allowed to be pecuniarily interested in any work in the cemetery other than that for which he receives payment or for which he has special authority from the Trustees.

14. The cemetery shall, unless otherwise ordered, be open to the public from Seven a.m. to sunset daily throughout the year.

15. No person shall be permitted to pluck any flower or take any tree, shrub, or plant from the cemetery, unless with the previous authority of the Trustees.

16. No smoking shall be allowed nor any firearms discharged within the cemetery.

17. No dogs shall be allowed within the cemetery.

Extract from Section 278 of the Health Act 1890.

With the previous approval, in writing, of the Board, any person may bury in any private ground or land specified by the Board the dead body of any person or of any stillborn child born in Victoria. Except as aforesaid, every person who shall bury a dead body elsewhere than in a cemetery shall be guilty of an offence against this Act.

HERMANN GERECKE, } Trustees.
 GEORGE S. THOMPSON, }
 EDWARD SMITH, }
 THOMAS MILDREN, Secretary.

SCHEDULE A, RULE 6.

No. Cemetery.
 Answers to be written to the following questions at the time of applying for order:—

1. Name of deceased?
2. Wife or child of?
3. Age?
4. Late residence?
5. Occupation?
6. What denomination?
7. Number of graves on plan? Section No.
8. Day of the funeral?
9. What hour, and if usual or extra?
10. If first, or what other interment?
11. Nature of disease or supposed cause of death?

Signature of		Representative.	
Order given this	day of		19
at	o'clock.		
		£ s. d.	
Grave
Sinking
Interment fee
Extra fee

Order received this day of 19 at o'clock. Sexton.

SCHEDULE B, RULE 4.—BURIAL RIGHT.

No. of pounds and shillings, as per Order No. issued

the Trustees of the Cemetery do hereby sell and grant unto the said the exclusive right of burial in that piece of ground, feet long by feet broad, lying within the portion of the cemetery appropriated for burials, and marked No. on the map or plan of the cemetery kept by the Trustees as a family or private burial place for the sole and separate use of the said and his representatives. Provided always, and it is hereby declared, that this grant is made subject to the terms and conditions following, viz.:—First. That the said piece of ground shall be kept and used by the said or his representatives solely as a burial place. Second. That the said and his representatives shall, in the use of the said piece of ground, and access thereto, be subject in every respect to such rules and regulations as the Trustees of the said cemetery may from time to time make; and shall not be entitled to exercise the right to bury or inter therein, except on payment of such fees as may from time to time be legally demanded according to the scale of fees published as the Act directs.

Given under our hands at day of in the State of Victoria, this A.D. 19

} Trustees.
 Signed by the above Trustees in the presence of— Secretary.

SCALE OF FEES OF THE KOETONG PUBLIC CEMETERY.

IN pursuance of the powers conferred by the Cemeteries Act 1890, the Trustees of the Koetong Public Cemetery make the following Scale of Fees, which shall come into force immediately after its publication in the Government Gazette, and from and after such publication every scale of fees heretofore made shall be and is hereby rescinded.

Public Graves.		£ s. d.
Single interment of adult body, including sinking ...	...	1 10 0
Single interment of child under twelve years, including sinking ...	...	1 0 0
Interment of still-born child, including sinking ...	...	0 7 6

Land for Private Graves.		£ s. d.
*8 feet by 4 feet, selected by Trustees, for adult body ...	...	1 10 0
*6 feet by 3 feet, or 4½ feet by 4 feet, selected by Trustees, for child under twelve years ...	...	1 0 0
*8 feet by 4 feet, selected by applicant ...	...	2 10 0
On approval of the Trustees, a greater width, at per foot ...	...	0 15 0

Sinking Private Graves.		£ s. d.
4ft. 6in., for child's body ...	...	0 10 0
6 feet, for adult ...	...	1 0 0
Extra—First additional foot ...	...	0 4 0
Second " ...	...	0 5 0
Third " ...	...	0 6 0

Miscellaneous Fees.		£ s. d.
Re-opening a grave or vault ...	...	1 1 0
Exhumation of a body, not involving extra labour ...	...	1 1 0
Re-interment of a body ...	...	1 1 0
Burial on Sundays, extra—For adult ...	...	1 0 0
" " " child ...	...	0 10 0
Burial not within the hours mentioned in Rule 9, extra ...	...	0 10 6

* Including burial right and the right, on obtaining permission from the Trustees, to erect and maintain any monument, cenotaph, tablet, or other erection therein.

HERMANN GERECKE, } Trustees.
 GEORGE S. THOMPSON, }
 EDWARD SMITH, }
 THOMAS MILDREN, Secretary.

Approved by the Governor in Council the 10th June, 1902.
 THOS. BRISBANE,
 Clerk of the Executive Council.