



# VICTORIA GOVERNMENT GAZETTE

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[1914.

*Audit Act 1890, 54 Victoria, No. 1066, Section 5.*

## GENERAL REGULATIONS RESPECTING PUBLIC ACCOUNTS.

**H**IS Excellency the Governor of the State of Victoria, with the advice of the Executive Council thereof, has by an Order made on the 24th day of August, 1914, directed that the following General Regulations respecting Public Accounts shall come into operation in lieu of all other General Regulations now in force :—

### 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.

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.

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 67.)
- (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, ETC.

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 initialed 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, obtained from the Treasury. In cases where it becomes necessary to cancel receipt or licence forms, they are to be left attached to the butts for inspection purposes. Duplicate receipts are not to be issued without the sanction of the Under Treasurer.

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 column 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 moneys 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 July "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. 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, except when the Tender Board has approved of the purchase after two or more quotations have been obtained, unless the expenditure be specially authorized by the Governor in Council, subject to the following exemptions:—

- The Railway Department with the exception of works of construction.
- 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.
- The Mines Department as regards all parts, repairs and alterations of boring machines, drills, drilling tools and batteries (testing plants).
- The Public Works Department as regards the purchase of plates, angles and machinery for the State Shipbuilding Yards.

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 initialed by the Head of the Branch or Department to which the officer signing it is attached; 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 and battery employes.
- (7) Issuers of Miners' Rights, &c.
- (8) Public Vaccinators.
- (9) Labourers and Artisans employed by the State Rivers and Water Supply Commission.
- (10) Labourers and Artisans temporarily employed by the Department of Public Works.
- (11) Labourers and Artisans temporarily employed by the Department of State Forests.

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.



39. 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. This Regulation does not apply in cases where Order Form **Ha** is given by officers of the Railways Department in connexion with the payment of their salaries, wages, and allowances.

#### ADVANCES.

40. 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 may be paid twice during each month, viz., on the 15th and the last day thereof respectively. Whenever either of such days falls on a Saturday or Sunday, payment may be made on the preceding Friday, and whenever either falls on a Public Holiday, payment may be made on the preceding day upon which the Public Offices are open for business, unless that day shall be a Saturday when the preceding Friday may be the day of payment. As regards pensions payment shall be made on the last working day other than Saturday of each month. These rules are 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.

41. 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.

42. 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 **La** 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.

43. 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 **Lb** annexed, and shall be accompanied by vouchers for the payments made, completed in every respect in accordance with these Regulations.

44. Advances shall be adjusted by transmitting, under Form **Lc** 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.

45. No officer shall use his advance for the payment of any but Departmental services.

#### VII.—PREPARATION OF ACCOUNTS.

46. 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.

47. 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 or by an employé duly authorized on his behalf, or in the case of a company registered under the Companies Acts, 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.

48. 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.

49. Accounts for service of a year prior to the current financial year, when to be charged after 31st July, 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.

50. 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.

51. 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 or legibly stamped across the face of it.

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

53. 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.

54. When two or more accounts are rendered to a department by the same claimant for payment at a Treasury Pay Office 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.

55. 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.



56. Accounts for refunds from revenue other than Land Tax, or Income Tax shall be prepared upon the Form **L5** 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.

57. Accounts for Pension or Superannuation Allowance shall be prepared upon forms as under:

General Service (not including Police pensions, or pensions of the Education Department)	Upon Form <b>L6</b> annexed
Police pensions	Upon Form <b>L7</b> annexed
Education Department pensions	Upon Form <b>L7a</b> annexed
Pensions under the South African Contingents Pensions Act, No. 1997 ...	Upon Form <b>L8</b> or <b>L9</b> whichever is applicable.

58. 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 or Free Libraries may, however, be rendered by the institutions with the amounts left blank.

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

#### VIII.—BOOKS:

60. 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.

61. Every Collector of Imposts shall keep a Collector's Cash Book in the Form **N** annexed, in which he shall enter the amount of his collections daily, and also the periodical disposal thereof.

62. 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.

63. 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.

64. 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** for recording powers of attorney, probates, and letters of administration under which claims are made upon the Treasury, or upon which deeds are delivered. (See clause 38.)

65. 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.

66. 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.





RED-FACED RETURN.

CLAUSE 21 OF REGULATIONS.

STATEMENT of Land Revenue, and all Moneys in connexion therewith, paid to the undersigned at  
 on the 19 or from the  
 to the 19 both inclusive.

Parish	Number of Licence, Lease, Allotment, or Section.	Area.			Name of Purchaser, Selector, Lessee, or Licensee.	Pay-ment.		Distribution of Payments.							Reference to Correspondence.		
		Acres.	Roods.	Perches.		Number.	When due.	Total Amount paid.	Amount of Auction Deposits Instalments and Rents.	Total under sub-heads of Revenue and Trust Fund.	Penalties and Fines.	Fees paid for—				Contribution to the Assurance Fund.	
							£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Total:																	
							*Insert the amount of this total in the certificate at foot.										

I certify that the above Return is true and correct, and that it corresponds in every particular with my statement of collections of this revenue for the same period furnished to the Treasury.

Signature—

Office—

Date 19

Certified that the above-mentioned amount of pounds shillings pence has been duly credited to the Public Account per Revenue Voucher No.

Melbourne, 19

Accountant to the Treasury.

**H.**

**CLAUSE 36 OF REGULATIONS.**

**ORDER TO PAY AGENT.**

ONE PENNY  
DUTY STAMP  
TO BE AFFIXED  
HERE.

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                      pence  
being the amount of my account for

Signature of Claimant

Signature of Person  
or Firm to whom  
Order is given.

**Ha.**

**CLAUSE 36 OF REGULATIONS.**

The Ha forms are to be used only by officers or employes of the Victorian Railways who, at the usual date of payment of salaries and wages, are absent from their headquarters on annual or sick leave, or who shortly before such date have been transferred from one station, place or depot to another station, place or depot, or whose employment has terminated. They will not be recognised under any other circumstances.

**ORDER TO PAY AGENT.**

ONE PENNY  
DUTY STAMP  
TO BE AFFIXED  
HERE.

To the

at

**PAY OFFICE VOUCHER.**  
No. ....

SIR,

This portion must be struck out if no mid-monthly payment has been received.

I, the undersigned, do hereby acknowledge to have received from the Secretary for Railways (as shown by my signature on the mid-monthly pay rolls), the sum of                      pounds                      shillings and                      pence, on

account of my wages from the 1st to the 15th day of                      19

Inapplicable words to be struck out.

inclusive; and I do hereby request that you will pay to my agent

(whose signature appears in the margin) the amount in full of wages and travelling and incidental expenses (less deductions for rent, life insurance premium paid to company, &c.), due to me for the period from                      19 to                      19

Signature of claimant

Certificate of paying officer.

I hereby certify that the officer whose signature appears above, was

on sick leave  
on annual leave  
owing to transfer  
owing to termination of employment.

Inapplicable words to be struck out.

at the date of payment above-mentioned, absent from his headquarters

Signature of authorized paying officer

Position

Date

Signature of Person to whom Order is given

Note.—In any case where salaries or wages are paid to an agent on the authority of this order, the signature of the agent must be taken on the pay-roll for the amount so paid, and, notwithstanding anything to the contrary appearing in the printed heading over such signature, the same shall only be deemed to be in respect of the amount which such agent was authorized by this order to collect.

**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                      19                      , under sec. 32 of Act 54 Vict. No. 1066.

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

Date—

Under-Treasurer.

**K.**

CLAUSE 67 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

The Auditor-General.

Signature of Minister :  
Date

Payable at

Pay Office

**L.**

CLAUSE 41 OF REGULATIONS.

Treasury Register Number.
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Treasury Voucher Number.
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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, 19

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, 19 , or earlier if called upon.

Signature of officer requiring the advance :

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—				/ / 19
Signature of Treasurer on approval—				/ / 19
Signature of the Under-Treasurer—				/ / 19

Received on the 19 , from Esquire, the sum of shillings and pence, for the purpose above named. pounds

Witness to the payment and signature—

**L a.**

CLAUSE 42 OF REGULATIONS.

VICTORIA.

Payable at

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— / / 19  
Signature of Minister on approval— / / 19  
Signature of Treasurer on approval— / / 19  
Signature of the Under-Treasurer— / / 19

Received on the 19 , from Esquire, the sum of shillings and pence, for the purpose above named. pounds

Witness to the payment and signature—

**L b.**  
 CLAUSE 43 OF REGULATIONS.  
 VICTORIA.

Payable at

Pay Office.

The Government of Victoria,

Dr. to

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

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

Department

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 19

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

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

19, from

Esquire,

Paymaster at

the sum of

pence. in full payment of the above account.

Witness to the payment and signature—

**L c.**

CLAUSE 44 OF REGULATIONS.  
 VICTORIA.

ADJUSTMENT of Annual Advance made to me on the  
 Special

19

Financial Year 19

Treasury Voucher Nos. of Advances.
---------------------------------------

Chargeable to—	Voucher attached— No.	Amount.		Totals of each Service.
		Amount.	Amount.	
Total of Vouchers ...				£
Cash repaid—see back ...				£
				£

Signature—  
 Office—  
 Date—

[Indorsement.]

NOTE.—State here the proportion of cash which is to be credited to the several services.

To Cr. of

Total to other side				£
---------------------	--	--	--	---

August 26, 1914

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Victoria Gazette

VICTORIA.  
SALARIES.

Treasury Register  
Number.

Treasury Voucher  
Number.

L 1.

CLAUSE 53 OF REGULATIONS.

The Government of Victoria; Dr. to the undermentioned persons for Salaries and Wages, from the day of \_\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, inclusive.

Financial Year 19		Period.		No. of Days.	Rate.		Amount.	We, the undersigned, do hereby acknowledge to have received from the sums opposite to our several Names, being in full of our Salaries and Wages for the periods herein specified.	Date of Payment.	Witness to Payment and Signature.
Department— Div.	Subdiv.	From	To		Per Diem.	Per Ann.				
Situation.	Name.						£ s. d.			
Total		pounds	shillings	pence	£					

I certify, after due inquiry, that the persons named in the foregoing account were actually employed in the situation and during the period specified opposite the name of each respectively.

Signature of the Certifying Officer—

Date— / /

Payable at  
VICTORIA.

Pay Office.

SINGLE SALARY ACCOUNT.

Treasury Register  
Number.

Treasury Voucher  
Number.

L 1 a.

CLAUSE 52 OF REGULATIONS.

The Government of Victoria,

Dr. to

Office  
Place

Financial Year 19 Department.	Division.	Subdivision.	Period.		Number of Days.	Rate.	
			From	To		Yearly.	Daily.

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 \_\_\_\_\_ 19 \_\_\_\_\_, from \_\_\_\_\_, the sum of \_\_\_\_\_ 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 52 OF REGULATIONS.

Treasury Register  
Number.

Treasury Voucher  
Number.

The Government of Victoria,

Dr. to

Financial Year 19		Department		
Division.	Subdivision.	Items }		
Date of Supply or Period of Service. 1901	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 19 from \_\_\_\_\_ shillings and \_\_\_\_\_ pence, in full payment of the above account. Esquire the

Witness to the payment and signature—

For works, &c., on back of account.	}	Amount of contract	...	...	£	s.	d.
		Previous payment	.....	.....	.....		
		Amount of present account	...	...	.....		
		Balance	...	...	.....		

August 26, 1914

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Victoria Gazette

**L 3.**

CLAUSE 53 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 19

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

19

Received on the \_\_\_\_\_ 19 \_\_\_\_\_, from \_\_\_\_\_ Esquire  
the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence, in full payment of above account.

Witness to payment and signature—

**L 4.**

CLAUSE 55 OF REGULATIONS.

PETTY CASH.

Department

Date.	Claimant's Signature.	Service.	Amount.



August 26, 1914

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Victoria Gazette

Payable at

Pay Office.

VICTORIA.

Treasury Register  
Number.

Treasury Voucher  
Number.

**L 6.—CLAUSE 57 OF REGULATIONS.**

**PENSION OR SUPERANNUATION ALLOWANCE.**

\*Strike out if paid  
from Vote.

\* Act

Vict. No.

† Strike out if paid  
from Special Ap-  
propriation.

† Division No.

Subdiv. No.

} Financial Year 19

The Government of Victoria,

Dr. to

Amount of Pension or Superannuation Allowance for the period from the		£	s.	d.
to the				
19				
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— / / 19

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.

/ / 19

Signature of the Certifying }  
Officer. }

Received on the \_\_\_\_\_ 19 \_\_\_\_\_, from \_\_\_\_\_ Esquire  
 the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings \_\_\_\_\_ pence  
 in full payment of the above account.

Witness to the payment and signature—

VICTORIA POLICE.—(75).

Payable at

Pay Office.

VICTORIA.

Treasury Register  
Number.

Treasury Voucher  
Number.

**L7.**—CLAUSE 57 OF REGULATIONS.

POLICE PENSION.

Act 54 Victoria, No. 1127.

FINANCIAL YEAR 19 .

The Government of Victoria,

Dr. to

Amount of Pension or Superannuation Allowance for the period from the		£	s.	d.
to the				
19				
at £	per annum	£		
	pounds			
	and			
	pence.			
	shillings			

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— / / 19 .

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.

/ / 19

Chief Commissioner of Police.

/ / 19

Received on the 19 , from Esquire,  
the sum of pounds shillings pence,  
in full of the above account.

Witness to the payment }  
and signature. }



VICTORIA.

L.S.—CLAUSE 57 OF REGULATIONS.

SOUTH AFRICA CONTINGENTS' PENSIONS (MEMBERS WOUNDED OR DISABLED).

Act 5 Edwd. VII. No. 1997.

Financial Year 19

The Government of Victoria,

Payable Quarterly in advance.

Dr. to

Amount of Pension as Ex-		No.	£	s.	d.
Victorian Contingent for the period from the					
to the	19 at $\frac{s.}{/}$ $\frac{d.}{/}$ per diem ..	£			
	pounds	shillings			
and	pence.				

DECLARATION.

\* came before me and declared that he is the individual who was granted the Pension of which particulars are given above.

Signature of Pensioner

Address

Declared before me and subscribed in my

presence at

this day of

19

NOTE.—The person who signs this Certificate is desired to satisfy himself by reasonable inquiry that the man who presents it is really the Pensioner.

(Signature  
Qualification  
(SEE BELOW.)

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

The following are the only persons before whom this Certificate may be signed, viz.:—Justice of the Peace, Minister of Religion, Barrister or Solicitor, Medical Practitioner, Clerk of Petty Sessions, Postmaster, Head Teacher of State School, Deputy Registrar, Bank Manager, Railway Stationmaster, or Member of the Police Force.

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—

Paying Officer of Pensions. / /

Received on the 19 from the Paying Officer of Pensions, Melbourne,  
the sum of pounds shillings  
pence, in full payment of the above account.

Witness to the Payment and Signature—

VICTORIA.

**L9.—CLAUSE 57 OF REGULATIONS.**

**SOUTH AFRICA CONTINGENTS' PENSIONS (WIDOWS AND DEPENDENT RELATIVES).**

Act 5 Edwd. VII. No. 1997.

Financial Year 19

The Government of Victoria,

Dr. to

Amount of Pension as the of the late		Ex-	£	s.	d.
No.	Victorian Contingent for the period from the				
	to the	19			
at	per	£			
	pounds	shillings			
and	pence.				

DECLARATION.

came before me and declared that <sup>he</sup><sub>she</sub> is the individual to whom the above pension is payable, that <sup>his</sup><sub>her</sub> private income is (a) greater than it was when the said pension was granted, that [*in the case of a widow*] she has not re-married since the pension was granted, and that [*in the case of a guardian*] the following are true particulars of the children now alive, boys under 16 and girls, *unmarried*, under 18 years of age.

Names of Children :— Date of Birth.

Signature of Claimant :

Address :

Declared and subscribed in my presence .  
at

Signature

this day of

19

Qualification (see below)†

\* 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.

† Justice of the Peace, Minister of Religion, Barrister or Solicitor, Medical Practitioner, Clerk of Petty Sessions, Postmaster, Head Teacher of State School, Deputy Registrar, Bank Manager, Railway Stationmaster, or Member of the Police Force.

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—

Paying Officer of Pensions / / 19

Received on the 19 from the Paying Officer of Pensions,  
Melbourne, the sum of pounds shillings  
pence, in full payment of the above account.

Witness to the Payment and Signature—







**U.**

**CLAUSE 66 OF REGULATIONS.  
REGISTER OF ACCOUNTS.**

Department of

Number of Account.	Period of Service. 19 .	Name of Claimant.	Place.	Description of Claim.	Amount.	Account received 19 ..	To whom forwarded.	Date. 19 .	Remarks.	A.
										B.
										C.
										D.
										E.

**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 Commence-ment.	Under what Section of Act.	Rate of Pay.	Particulars—whether Appoint-ment, 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.

**A. J. PEACOCK,**  
*Treasurer.*

The Treasury,  
Melbourne, 24th August, 1914.

*Audit Acts.***CERTIFICATION OF ACCOUNTS.***General Regulations respecting Public Accounts, Clause 31.*

HIS Excellency the Governor in Council has, by Order made on the 24th day of August, 1914, directed that under the provisions of Clause 31 of the General Regulations respecting Public Accounts, accounts for expenditure for the several Departments and services set forth in the accompanying Schedule be certified by the officers named opposite to the Departments and services respectively.

A. J. PEACOCK,

*Treasurer.*

The Treasury,  
Melbourne, 24th August, 1914.

**SCHEDULE.****EXPENDITURE UNDER THE CONSTITUTION ACTS.****SPECIAL APPROPRIATIONS.***Schedule D.*

Part I.	The Governor	...	...	His Excellency the Governor.
"	II. The Judges	...	...	Their Honours the Judges.
"	" The 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 or the Accountant to the Treasurer.

**EXPENDITURE UNDER OTHER SPECIAL APPROPRIATIONS.****VOTES, ETC.**

The Mint—Act No. 1167	...	...	...	His Excellency the Governor.
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**DIVISION OF THE HONORABLE THE CHIEF SECRETARY.**

Legislative Council	...	...	...	The Clerk of the Legislative Council
Legislative Assembly	...	...	} The Clerk of the Legislative Assembly	
Parliamentary Standing Committee	...	...		
Railways	...	...		
Parliamentary Refreshment Rooms	...	...		
Library—Parliament House	...	...	...	The Librarian
Library—State Parliament House	...	...	...	The Assistant Librarian
Inspection of Factories and Shops	...	...	...	The Under-Secretary or the Chief Clerk, Department of Chief Secretary, or the Chief Inspector of Factories and Shops
Auditor-General	...	...	} The Auditor-General	
Audit Office	...	...		
Government Statist	...	...		
Penal Establishments and Gaols	...	...	...	The Inspector-General of Penal Establishments or the Chief Clerk and Accountant, Penal and Gaols Department
Hospitals for the Insane	...	...	...	The Inspector-General of the Insane or the Chief Clerk and Accountant, Department of the Hospitals for the Insane.
Neglected Children and Reformatory Schools	...	...	} The Secretary, Department of Neglected Children and Reformatory Schools	
State Wards Fund	...	...		

DIVISION OF THE HONORABLE THE CHIEF SECRETARY—*continued.*

Public Library, Museums, and National Gallery	The Treasurer of the Public Library
Public Service Commissioner ...	The Secretary to the Public Service Commissioner
Office of the Public Service Commissioner	
Licensing Act Compensation Fund ...	Any two members of the Licences Reduction Board
Police Department ...	The Chief Commissioner of Police or the Chief Clerk, Police Department
Police Superannuation Fund—Pensions and Gratuities	
Electoral Expenses—Act No. 1075 ...	The Under-Secretary or the Chief Clerk, Department of Chief Secretary
Licensing Fund—	
Expenses in connexion with the taking of polls of electors	
Salaries of Inspectors of Licensing Districts, and Contingencies, &c.	
Fire Brigades—Act No. 1200 ...	
Pensions, &c.—Act No. 1133 (773)—Chief Secretary	
All other expenditure in connexion with the Division of the Chief Secretary not set out above	

## DIVISION OF THE HONORABLE THE MINISTER OF PUBLIC INSTRUCTION.

Teachers Residence Fund—Act No. 2297	The Secretary for Public Works and the Accountant or Sub-Accountant, Education Department
Public Education Trust Account ...	The President and Registrar of the Council of Public Education
Pensions, &c.—Act No. 1133 (773) Education	The Accountant or Sub-Accountant, Education Department
All other expenditure in connexion with the Division of the Minister of Public Instruction not set out above	

## DIVISIONS OF THE HONORABLE THE ATTORNEY-GENERAL AND SOLICITOR-GENERAL.

Salaries of two additional Puisne Judges and additional salary to Chief Justice	Their Honours the Judges
Licensing Fund—Expenses in connexion with Licensing Courts, cost of legal proceedings, stores and incidental expenses	The Chief Clerk, Law Department
Assurance Fund—Claims ...	The Registrar of Titles
Suitors Fund ...	The Master-in-Equity
Lunatic Patients Estates Fund ...	The Master-in-Lunacy
Mortgage Moneys—Transfer of Land Act	The Commissioner of Titles and the Registrar of Titles
Refunds of Fees under the Stamps Acts ...	The Collector of Imposts, Stamps Acts
Law Costs—As to charges being reasonable	The Crown Solicitor
Land Compensation ...	
Insolvency Suitors Fund ...	The Accountant, Law Department
Pensions, &c.—Act No. 1133 (773) Law ...	
All other expenditure in connexion with the Divisions of the Attorney-General and the Solicitor-General not set out above	

## DIVISION OF THE HONORABLE THE TREASURER.

Liability Account—Interest on Loans ...		
Interest on Victorian Government Loans and Expenses connected therewith		
Expenses in connexion with the Conversion and Redemption of Victorian Govern- ment Loans		
Pension Fund—Schedule D, Part V., Constitution Act		
Pensions, &c.—		
Audit Act ... ..	...	...
Constitution Act Amendment Act ...	...	...
County Court Act ... ..	...	...
Defences and Discipline Act ... ..	...	...
Lunacy Act ... ..	...	...
McAnulty Pension Act No. 1988 ...	...	...
Public Service Act No. 1133 (Act No. 160)		
Public Service Act No. 1133 (Acts Nos. 160 and 773)—The Commonwealth of Australia Constitution Act, Sec- tion 84		
Public Service Act No. 1133 (Act No. 773)—Treasury		
Public Service Act No. 1133 (Act No. 773)—Executive Council ...	...	...
Public Service Act No. 1133 (Act No. 773)—Customs		
Public Service Act No. 1133 (Act No. 773)—Defence		
Public Service Act No. 1133 (Act No. 773)—Post Office and Telegraph		
Public Service Act No. 1133 (Act No. 1324)—Public Service Board		
Savings Banks Act No. 1481—Section 14		
Port Phillip Pilot Sick and Superannuation Fund		
Loans to Municipalities ... ..	...	...
Defalcation Account ... ..	...	...
Other Governments ... ..	...	...
Special Appropriations—Former years ...	...	...
Licensing Fund—Annual Payment to Municipalities		
Licensing Fund—Refunds of amounts re- ceived for Licences		
Licensing Fund—Refunds of Fines ...	...	...
Refunds—Fines paid into the Public Ac- count by Clerks of Courts		
Refunds—Annual Licences under the Stamps Acts		
Protection of Public Buildings—Act No. 835		
Police Superannuation Fund—Section 31, Act No. 1127		
Police Superannuation Fund—Refunds ...	...	...
The University of Melbourne—Acts Nos. 1151 and 1926		
Endowment to Municipalities ... ..	...	...
Treasury Deposits Interest Account—Act No. 1444		
Testamentary and Trust Account ...	...	...

The Under-Treasurer or the Accountant  
to the Treasury

DIVISION OF THE HONORABLE THE TREASURER—*continued.*

Insolvency Unclaimed Dividends Fund ...	}	The Under-Treasurer or the Accountant to the Treasury
Country Tramways Trust Fund ...		
The Geelong Harbor Trust—Act No. 2012, Section 19 (4)—Purchase of Land		
Trust Funds—Interest on Investments— Act No. 2044		
Government Buildings Fire Insurance Fund—Act No. 2297, Section 8 (2- <i>b</i> )		
Government Employés Accident Fund— Act No. 2297, Section 9 (2- <i>b</i> )		
Melbourne Land Act, No. 2394, Sections 2 (3) and 3 (2)		
Cemeteries Act No. 2218, Section 5 ...		
Railway Advances Act No. 2268 ...		
Public Account Advances Act No. 2277...		
Bungaree Loan Liquidation Account ...	}	Paying Officer of Pensions
Commissioners of the State Savings Bank of Victoria—Principal and Interest Accounts		
Deposits—Land Compensation Acts ...		
Government Officers Assurance Fund— Act No. 2383		
Savings Banks Acts—Interest and Work- ing Expenses		
Colac and Beech Forest Railway Con- struction Trust		
Victorian Military Contingents; Act No. 1698—Pensions, &c. ...		
Income and Land Tax Offices ...		
Office of the Curator of Estates of Deceased Persons		
Intestate Estates Fund ...		
Office of the Government Printer ...	}	The Commissioner of Taxes
Accounts for Advertising, except in con- nexion with the Department of Railways and Licences Reduction Board, as to the rates charged being in terms of contract, or, if not governed by contract, that the charges are reasonable		
University School of Veterinary Science	}	The Curator of Estates of Deceased Persons
Transport—Samples and Marine Insurance Security Account—Tender Board ...		
Closer Settlement Fund—Sections 10 and 12, Act No. 1912—Principal and In- terest	}	The Government Printer
Closer Settlement Act No. 1962, Section 7		
Government Employés Accident Fund— Act No. 2297	}	The Under-Treasurer or the Accountant to the Treasury, and the Accountant, Department of Agriculture
Public Officers Fidelity Guarantee Fund— Act No. 2297		
All other expenditure in connexion with the Division of the Treasurer not set out above	}	The Secretary to the Tender Board
	}	The Under-Treasurer or the Accountant to the Treasury, and the Chairman, Lands Purchase and Management Board
	}	The Under-Treasurer or the Accountant to the Treasury, and the Chairman, Lands Purchase and Management Board, in addition to the certifying officers for Land Compensation
	}	The Under-Treasurer or the Accountant to the Treasury, and the certifying officer of the Department concerned
	}	The Under-Treasurer or the Accountant to the Treasury

DIVISION OF THE HONORABLE THE COMMISSIONER OF CROWN LANDS AND SURVEY.

Closer Settlement Act No. 2438, Section 31—Lands suitable for closer settlement under irrigation conditions within irrigation districts	Any one of the State Rivers and Water Supply Commissioners
Closer Settlement Act No. 1962, Sections 10 and 12—Principal and Interest	The Chairman, Lands Purchase and Management Board, and the Under-Treasurer or the Accountant to the Treasury
Closer Settlement Act No. 1962, Section 7—Loan Moneys	The Chairman, Lands Purchase and Management Board, and the Under-Treasurer or the Accountant to the Treasury, in addition to the certifying officer for Land Compensation
All expenditure under the Closer Settlement Acts other than that specified above	The Chairman, Lands Purchase and Management Board
Closer Settlement—Fire Insurance Fund—Act No. 2297	
Survey Fees Account	The Land Officer and the District Surveyor
Loans to Shires for Wire Netting	The Secretary for Lands or the Chief Clerk, Lands Department, or the Clerk in charge of the Correspondence Branch, Lands Department
Assurance Fund—Refunds	
Pensions, &c.—Act No. 1133 (773)—Lands	
All other expenditure in connexion with the Division of the Commissioner of Crown Lands and Survey not set out above	

DIVISION OF THE HONORABLE THE COMMISSIONER OF PUBLIC WORKS.

Administrative	The Secretary for Public Works or the Chief Clerk, Public Works Department
Professional	The Secretary for Public Works or the Chief Clerk, Public Works Department, and the Chief Professional Officer, or in his absence the senior Professional Officer of the Branch concerned
Ports and Harbors and Immigration	The Engineer in charge of Ports and Harbors or the Senior Clerk, Ports and Harbors Branch
Pensions, &c.—Act No. 1133 (773)—Public Works	The Secretary for Public Works or the Chief Clerk, Public Works Department
All other expenditure in connexion with the Division of the Commissioner of Public Works not set out above	

DIVISION OF THE HONORABLE THE MINISTER OF MINES.

Public Leasing Account	The Secretary for Mines, the Chief Clerk, or the Accountant, Mines Department, and the Warden's Clerk
Pensions, &c.—Act No. 1133 (773)—Mines	The Secretary for Mines, the Chief Clerk, or the Accountant, Mines Department
All other expenditure in connexion with the Division of the Minister of Mines not set out above	



DIVISION OF THE HONORABLE THE MINISTER OF FORESTS.

Pensions, &c.—Act No. 1133 (773)— Forests All other expenditure in connexion with the Division of the Minister of Forests	}	The Secretary for Forests, the Chief Clerk, or the Accountant, Forests Department
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DIVISION OF THE HONORABLE THE MINISTER OF WATER SUPPLY.

STATE RIVERS AND WATER SUPPLY COMMISSION.

Pensions, &c.—Act No. 1133 (773)— State Rivers and Water Supply Com- mission All other expenditure in connexion with the State Rivers and Water Supply Commission	}	Any one of the State Rivers and Water Supply Commissioners
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DIVISION OF THE HONORABLE THE MINISTER OF AGRICULTURE.

Pensions; &c.—Act No. 1113 (773)— Agriculture All other expenditure in connexion with the Division of the Minister of Agricul- ture	}	The Accountant, Department of Agri- culture
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DIVISION OF THE HONORABLE THE MINISTER OF PUBLIC HEALTH.

Licensing Act Fund—Salaries of Inspectors of Licensed Premises and Liquor Analyses, and contingencies, &c. Pensions, &c.—Act No. 1133 (773)— Public Health All other expenditure in connexion with the Division of the Minister of Public Health	}	The Chairman, Board of Public Health, or the Secretary, Department of Pub- lic Health
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DIVISION OF THE HONORABLE THE MINISTER OF RAILWAYS.

Expenditure of Loan Moneys incurred by the Board of Land and Works under the Railways Construction Branch	}	The Secretary for Railways or the Chief Clerk, Railway Department, and the Chief Engineer for Railway Con- struction, or his Chief Assistant
Expenditure of Loan Moneys incurred by the Victorian Railways Commissioners under the Way and Works, Rolling Stock, Electrical Engineer's and Tele- graph Branches	}	The Secretary for Railways or the Chief Clerk, Railway Department, and the Chief Mechanical Engineer or the Chief Engineer of Way and Works, or the Chief Electrical Engineer or the Telegraph Superintendent, or their Chief Assistants.
State Coal Mines     ...     ...     ...	}	The Secretary for Railways, or the Chief Clerk, Railway Department, and the General Manager, or his Chief Assistant
Pensions, &c.—Acts Nos. 1135, 1377, and 1474 All other expenditure in connexion with the Division of the Minister of Railways not set out above	}	The Secretary for Railways or the Chief Clerk, Railway Department

