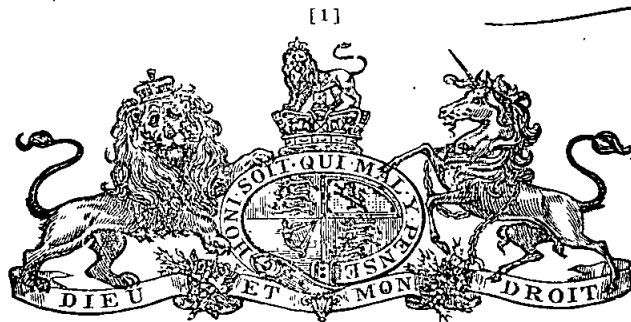


Treasury Office

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VICTORIA GOVERNMENT GAZETTE

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Audit Act 1915, No. 2616, Section 5.

GENERAL REGULATIONS RESPECTING PUBLIC ACCOUNTS.

HIS Excellency the Governor of the State of Victoria, with the advice of the Executive Council thereof, has by an Order made on the 23rd day of December, 1915, 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 18 of the *Audit Act 1915* 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 19 and 21 of the *Audit Act 1915*, known as **A** and **C**, and hereinafter designated "Statements of Collections." 35/

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 25, 26, and 27 of the *Audit Act* 1915.

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 19 and 21 of the *Audit Act* 1915 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 24 of the *Audit Act* 1915 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. 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 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 36 of the *Audit Act 1915*, 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 35 of the *Audit Act 1915* 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 funds are 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 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 cost of which shall exceed the sum of one hundred pounds, unless the expenditure be specially authorized by the Governor in Council.

The provisions of this clause shall not apply to:—

- (a) The Railway Department except as regards works of construction.
- (b) The Public Health Department as regards infectious and contagious diseases, and other matters of urgency under the Health Act.
- (c) The Government Printing Office as regards expenditure on gum and printing ink.
- (d) The Mines Department as regards all parts, repairs and alterations of boring machines, drills, drilling tools and batteries (testing plants).
- (e) The Public Works Department as regards the purchase of plates, angles, and machinery for the State Shipbuilding Yards.
- (f) All Departments as regards the purchase of goods, tools, materials, machinery, &c., in cases where the Tender Board has approved of the purchase after two or more quotations have been obtained.

30. To enable the Treasurer to calculate the amount of moneys likely to become due and payable in each month, in accordance with section 31 of the *Audit Act 1915*, 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.

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 _____ 19____

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 the Form **Ha** annexed in connexion with the payment of salaries, wages and allowances of employes of the Railways Department who are absent on annual leave or sick leave or by reason of their having been transferred elsewhere or having left the service.
- (c) 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, by the Department concerned, by the Treasury and the Paymaster at the Office at which an account is payable and by the Auditor-General. This regulation is not to apply in cases of refunds, where the Commissioner of Taxes has certified that the amount is legally payable to the Attorney, or to accounts on which the Master in Equity or Lunacy, the Curator of Estates of Deceased Persons, or the Crown Solicitor has certified that the amount is legally payable to the Attorney.
- (d) 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 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, the Crown Solicitor, or the Master in Equity or Lunacy has certified that the amount is legally payable to the Executor or Administrator.
- (e) Upon such other conditions as the Treasurer may in each case sanction in writing.

37. When payment of an account is made to a Commonwealth Receiver or Collector of Public Moneys a receipt on the printed form of acknowledgment provided by the Regulations, under the Commonwealth Audit Act, shall be accepted in lieu of an acquittance at the foot of the account form.

38. 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 **B**, annexed, state on the documents that they have been exhibited and noted, and obtain and witness the signature of the 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. Payment of salary may, however, be made to any officer who is on leave of absence on the last day of his attendance on duty prior to commencing his leave provided that the period of leave will extend beyond the next pay-day. 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, except in cases where it is impossible to obtain the necessary vouchers for reimbursement within that time. 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, that any material alterations therein are initialed by the certifying officer, that they are duly vouched, and are not vitiated by erasures, interlineations, or in any other manner. The writing on the accounts must be 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 Public Institution or Body or a Company registered under the Companies Acts, by the Treasurer, collector or other duly accredited person on behalf of such Institution, Body or 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 certifying officer 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 the Branch or Department without further acquittance.

56. Accounts for refunds from revenue other than Land Tax, Income Tax and State Accident Assurance Refunds 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.

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 L6 annexed
Police pensions	Upon Form L7 annexed
Education Department pensions	Upon Form L7a annexed
Pensions under the South African Contingents Pensions Act, No. 1997	Upon Form L8 or L9 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 34 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 entrusted 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.

IX.—MISCELLANEOUS.

67. 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.

68. 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.

69. 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.

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

71. 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.

72. 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.

73. 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.

74. 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.

75. Officers are required to acquaint themselves with these Regulations. Heads of various branches and Departments are directed to send in requisitions for copies of these Regulations for the use of the officers under their control.

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 _____ to the _____ day of _____ 19 _____ both inclusive.

Date. 19	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 _____ 19 _____ Collector of Imposts.

Received at my office on the _____ day of _____ 19 _____ Receiver of Revenue.

C.

CLAUSE 10 OF REGULATIONS.

A STATEMENT of all Moneys received by me as Collector of Imposts at the credit of "The Public Account," and of the particular heads of receipt under which the same came to my possession or control in that capacity, on the day of 19 to be carried to

Table with columns: Heads and Particulars of Receipt, Amount (£ s. d.), Total of each Sub-head of Revenue (£ s. d.), Total of each Head of Receipt (£ s. d.). Includes a Total row and a Dated this day of 19 Collector of Imposts and Receiver of Revenue.

D.

CLAUSE 10 OF REGULATIONS.

STATEMENT OF REPAYMENTS to Credit of * made by me this day of 19 to the Receiver of Revenue at

Table with columns: Appropriation or Account, 19 (Div., Subdiv., Item), Full Particulars, No. of Query by Auditor-General, To Credit of (Amount in which charged, Number of Expenditure Voucher, Register Number, Number of Credit Voucher), Amount repaid (£ s. d.).

* N.B.—Insert the words—Expenditure, or Advances, or Head of Revenue (as the case may require). † To be filled in at the Treasury. Signature—

E.

CLAUSE 19 OF REGULATIONS.

REPORT of a Sale by Public Auction of Public Lands held at VICTORIA on the day of 19, in terms of Government notice in Gazette of Sale conducted by

Table with columns: Lot, Allotment Section, Town or Parish, Area, Fees, Valuation, Deposit, Balance payable, Amount of Balance and Interest Paid (Credited on, Debited on), Fee for Grant and Assurance, Remarks.

* Lots not sold are not to be entered in this column. † If the full purchase money be paid at time of sale, it must be entered in this column as well as that preceding.

Received and Paid to Public Account this day—

UNSOLD LOTS— Withdrawn—Lots No offer—

Deposits ... £ Survey Fees ... £ Fees for Grants ... £ Assurance ... £ Valuation ... £

Officer conducting Sale.

Receiver of Revenue at—

F.

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.		Total Amount paid.	Distribution of Payments.							Reference to Correspondence.	
		Acres.	Roods.	Perches.		Number.	When due.		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 Assur-ance Fund.		
								£ 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, 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 salary from the 1st to the 15th day of 19 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
I hereby certify that the officer employe whose signature appears above, was on sick leave on annual leave owing to transfer owing to termination of employment.
Signature of authorized paying officer
Position
Date

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.

To the Honorable the
To the Auditor-General.
CLAUSE 25 OF REGULATIONS.

The following Transfers have been made by the Governor in Council on the day of 19, under sec. 35 of Act No. 2616.

Table with columns: Number, Financial Year, Department, Appropriation (Division, Subdivision), From Item, To Item, Amount (£ 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.	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, 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 of 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—
Signature of Treasurer on approval—
Signature of the Under-Treasurer—

Received on the sum of 19 , from Esquire pounds
shillings and pence, for the purpose above named.
Witness to the payment and signature—

L a.

CLAUSE 42 OF REGULATIONS.
VICTORIA.

APPLICATION FOR SPECIAL ADVANCE.

Payable at

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

Received on the sum of 19 , from Esquire pounds
shillings and pence, for the purpose above named.
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.
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
pounds shillings pence, in full payment of the above account.
Witness to the payment and signature—

L c.

CLAUSE 44 OF REGULATIONS.

VICTORIA.

Treasury Voucher
Nos. of Advances.

ADJUSTMENT of Annual Advance made to me on the 19
Special Financial Year 19

Chargeable to—	Voucher attached— No.	Amount.			Amount.			Totals of each Service.		
		£	s.	d.	£	s.	d.	£	s.	d.
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

January 4, 1916

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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 Dem.	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.				
			19			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 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

Division.	Financial Year 19 Subdivision.	Items }	Department	Date of Supply or Period of Service. 19		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 of the above account.

19 _____ from _____ shillings and _____ pence, in full payment

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	_____		

January 4, 1916

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L 3.

CLAUSE 53 OF REGULATIONS.
SALARY AND ALLOWANCES.

Treasury Register
Number.

Treasury Voucher
Number.

VICTORIA

The Government of Victoria,

Payable at

Pay Office.

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 sum of _____ pounds _____ shillings and _____ 19, from _____ Esquire _____ 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.

January 4, 1916

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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.	} Financial Year 19
† Strike out if paid from Special Appropriation.	† Division No.	Subdiv. No.	

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.

Signature of the Certifying }
Officer. }

/ / 19

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.

Police Regulation Act 1915.

FINANCIAL YEAR 19 .

The Government of Victoria,

Dr. to

		£	s.	d.
Amount of Pension or Superannuation Allowance for the period from the				
to the	19			
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 26 of the *Police Regulation Act 1915*.

(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. }

January 4, 1916

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Payable at
VICTORIA.

Pay Office.

Treasury Register
Number.

Treasury Voucher
Number.

L7a.—CLAUSE 57 OF REGULATIONS.

PENSION OR SUPERANNUATION ALLOWANCE.

* Act Vict. No. }
† Divison 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 Department of Public Instruction, 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.

I hereby authorize the Accountant to the Department of Public Instruction to receive and give an acquittance for the amount due to me as shown above.

The Claimant }
to sign here }

Address {

* Strike out if paid from Vote. † Strike out if paid from Special Appropriation. ‡ 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 hereby certify that I saw the claimant sign his name above on this day of 19

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 Petty Sessions, Postmaster, Head Teacher of State School, Deputy Registrar, Bank Manager, Railway Stationmaster, or member of the Police Force. It must not be signed before the 15th day of the month.)

I certify to the best of my knowledge and belief, after due inquiry, that the foregoing account is true and correct in every particular, and that a cheque for the amount due has been forwarded to the claimant.

Signature of the Certifying Officer—

Accountant, Department of Public Instruction.

/ /

VICTORIA.

L8.—CLAUSE 57 OF REGULATIONS.

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

Act 5 Edwd. VII. No. 1997.
The Government of Victoria,
Dr. to

Financial Year 19
Payable Quarterly in advance.

Amount of Pension as Ex- Victorian Contingent for the period from the to the	19	at	<i>s.</i> / <i>d.</i> per diem	No.	£	<i>s.</i>	<i>d.</i>
					£		
			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 ^{he} _{she} is the individual to whom the above pension is payable, that ^{his} _{her} 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 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.**

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. :—

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

Signature of Permanent Head—

Date—

To the Auditor-General.

Audit Act 1915 (No. 2616).

CERTIFICATION OF ACCOUNTS.

General Regulations respecting Public Accounts.—Clause 31.

THE Governor of the State of Victoria, by and with the advice of the Executive Council thereof, has approved that 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.

F. W. MABBOTT,
Clerk of the Executive Council.

At the Executive Council Chamber,
Melbourne, the 23rd December, 1915.

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, the Accountant or Assistant-Accountant to the Treasury

EXPENDITURE UNDER OTHER SPECIAL APPROPRIATIONS, VOTES, ETC.

The Mint—Act No. 1167 His Excellency the Governor.

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	...	on	
Railways	...		
Parliamentary Refreshment Rooms	...		
Library—Parliament House	...	...	The Librarian
Library—State Parliament House	...	...	The Assistant Librarian
Auditor-General	...	...	The Auditor-General
Audit Office	...	...
Government Statist	...	...	The Government Statist or the Assistant-Government Statist, or the Accountant, Government Statist's Office
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	...	...
Public Library, Museums, and National Gallery	...	...	The Treasurer of the Public Library

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

Office of the Public Service Commissioner	The Secretary to 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	
State Accident Insurance Office ...	The Insurance Commissioner or the Deputy Insurance Commissioner
Electoral Expenses—Act No. 2632 ...	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. 2653 ...	
Pensions, &c.—Act No. 2713 (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 LABOUR.

All expenditure in connexion with the Division of the Minister of Labour	The Secretary for Labour or the Chief Inspector of Factories and Shops.
--	---

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. 2713 (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. 2713 (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. 2713 (Act No. 160)		
Public Service Act No. 2713 (Acts Nos. 160 and 773)—The Commonwealth of Australia Constitution Act, Sec- tion 84		
Public Service Act No. 2713 (Act No. 773)—Treasury		
Public Service Act No. 2713 (Act No. 773)—Executive Council ...	...	...
Public Service Act No. 2713 (Act No. 773)—Customs		
Public Service Act No. 2713 (Act No. 773)—Defence		
Public Service Act No. 2713 (Act No. 773)—Post Office and Telegraph		
State Savings Banks Act No. 2729— Section 24		
Port Phillip Pilot Sickness 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 33, Act No. 2709		
Police Superannuation Fund—Refunds ...	...	...
The University of Melbourne—Act No. 2742		
Endowment to Municipalities ... ..	...	...
Treasury Deposits Interest Account—Act No. 1444		
Testamentary and Trust Account ...	...	...

The Under-Treasurer, the Accountant or
Assistant-Accountant to the Treasury

DIVISION OF THE HONORABLE THE TREASURER—*continued.*

Insolvency Unclaimed Dividends Fund ...	}	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury
Country Tramways Trust Fund ...		
Trust Funds—Interest on Investments— Act No. 2044		
Government Buildings Fire Insurance Fund—Act No. 2297, Section 8 (2-b)		
Government Employés Accident Fund— Act No. 2297, Section 9 (2-b)		
Melbourne Land Act, No. 2394, Sections 2 (3) and 3 (2)		
Cemeteries Act No. 2626, Section 82 ...		
Public Account Advances Act No. 2277...		
Coal Miners' Accident Relief Fund ...		
Commissioners of the State Savings Bank of Victoria—Principal and Interest Accounts		
Deposits—Land Compensation Acts ...		
Government Officers Assurance Fund— Act No. 2713		
State Savings Banks Act—Interest and Working Expenses		
South Africa Contingents Act No. 1997 —Pensions, &c.			Paying Officer of Pensions
Income and Land Tax Offices ...	The Commissioner of Taxes	
Office of the Curator of Estates of Deceased Persons	}	The Curator of Estates of Deceased Persons
Intestate Estates Fund ...		
Office of the Government Printer ...		
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	The Government Printer	
University School of Veterinary Science— Act No. 2742	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury, and the Accountant, Department of Agriculture	
Transport—Samples and Marine Insurance Security Account—Tender Board ...	The Secretary to the Tender Board	
Closer Settlement Fund—Sections 13 and 15, Act No. 2629—Principal and In- terest	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury, and the Chairman or Secretary Lands Purchase and Management Board	
Closer Settlement Act No. 2629, Section 21	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury, and the Chairman, Lands Purchase and Management Board, in addition to the certifying officers for Land Compens- ation	
Government Employés Accident Fund— Act No. 2297	}	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury, and the certifying officer of the Depart- ment concerned
Public Officers Fidelity Guarantee Fund— Act No. 2297		
Friendly Societies Reinsurance Fund ...	}	The Under-Treasurer, the Accountant or Assistant-Accountant to the Treasury
All other expenditure in connexion with the Division of the Treasurer not set out above		
Repayment of amounts deposited in London by intending settlers		

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

Closer Settlement Act No. 2629, Section 10—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. 2629, Sections 13 and 15—Principal and Interest	The Chairman or Secretary Lands Purchase and Management Board, the Under-Treasurer, and the Accountant or Assistant Accountant to the Treasury
Closer Settlement Act No. 2629, Section 21—Loan Moneys	The Chairman, Lands Purchase and Management Board, the Under-Treasurer, and the Accountant or Assistant-Accountant to the Treasury, in addition to the certifying officer for Land Compensation
All expenditure under the Closer Settlement Act other than that specified above Closer Settlement—Fire Insurance Fund—Act No. 2297	The Chairman or Secretary Lands Purchase and Management Board
Survey Fees Account	The Land Officer and the District Surveyor
Seed Advances Acts Assurance Fund—Refunds Pensions, &c.—Act No. 2713 (773)—Lands All other expenditure in connexion with the Division of the Commissioner of Crown Lands and Survey not set out above	The Secretary for Lands or the Chief Clerk, Lands Department, or the Clerk in charge of the Correspondence Branch, Lands Department

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
Country Roads Board Fund—Act No. 2635, Section 38 Main Roads Sinking Fund—Act No. 2635, Section 39	Any one member of the Country Roads Board
Pensions, &c.—Act No. 2713 (773)—Public Works Loans to Municipalities for Wire Netting All other expenditure in connexion with the Division of the Commissioner of Public Works not set out above	The Secretary for Public Works or the Chief Clerk, Public Works Department

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. 2713 (773)— Mines	} ...	The Secretary for Mines, the Chief Clerk, or the Accountant, Mines Department
Mining Development Act No. 2699		
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. 2713 (773)— Forests	} ...	The Secretary for Forests, the Chief Clerk, or the Accountant, Forests Department
All other expenditure in connexion with the Division of the Minister of Forests		

DIVISION OF THE HONORABLE THE MINISTER OF WATER SUPPLY.

STATE RIVERS AND WATER SUPPLY COMMISSION.

Pensions, &c.—Act No. 2713 (773)— State Rivers and Water Supply Commission	} ...	Any one of the State Rivers and Water Supply Commissioners
Closer Settlement Act No. 2629, Sec. 10		
All other expenditure in connexion with the State Rivers and Water Supply Commission		

DIVISION OF THE HONORABLE THE MINISTER OF AGRICULTURE.

Pensions, &c.—Act No. 2713 (773)— Agriculture	} ...	The Accountant, Department of Agriculture
All other expenditure in connexion with the Division of the Minister of Agriculture		

DIVISION OF THE HONORABLE THE MINISTER OF PUBLIC HEALTH.

Licensing Fund—Salaries of Inspectors of Licensed Premises and Liquor Analyses, and contingencies, &c.	} ...	The Chairman, Board of Public Health, or the Secretary, Department of Public Health
Pensions, &c.—Act No. 2713 (773)— Public Health		
All other expenditure in connexion with the Division of the Minister of Public Health		

DIVISION OF THE HONORABLE THE MINISTER OF RAILWAYS.

Expenditure of Loan Moneys incurred by the Board of Land and Works under the Railway Construction Branch	} ...	The Secretary for Railways or the Chief Clerk, Railway Department, and the Chief Engineer for Railway Construction or his Chief Assistant
Expenditure in connexion with the Division of the Minister of Railways for Construction Branch Salaries and Ordinary Expenditure		
Expenditure of Loan Moneys incurred by the Victorian Railways Commissioners under the Way and Works, Rolling Stock, Electrical Engineer's, and Telegraph 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.

DIVISION OF THE HONORABLE THE MINISTER OF RAILWAYS—*continued.*

Development Railways Act 1915, No. 2640	}	The Chief Engineer for Railway Construction or his Chief Assistant
Expenditure out of Deposits made by Railway Construction Trusts		
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. 2716, 1377, and 1474		
Railways Advances Acts	}	The Secretary for Railways or the Chief Clerk, Railway Department
All other expenditure in connexion with the Division of the Minister of Railways not set out above		



VICTORIA GOVERNMENT GAZETTE.

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No. 2.]

TUESDAY, JANUARY 4.

[1916.

STATE FORESTS DEPARTMENT.

NOTICE OF INTENTION TO DEDICATE AREAS OF CROWN LANDS AS PERMANENT FORESTS AND TIMBER RESERVES.

NOTICE is hereby given that, after the expiration of one (1) month following the first publication of this notice in the *Victoria Government Gazette*, in pursuance of Section 20 of the *Forests Act 1915*, it is intended to move His Excellency the Governor in Council to dedicate as Permanent Forests and Timber Reserves the areas of Crown lands described in the accompanying Schedule (No. 20).

T. LIVINGSTON,
Minister of Forests.

W. HUTCHINSON,
Minister of Lands.

State Forests Department,
Melbourne, 13th December, 1915.

SCHEDULE No. 20.

NOTE.—The areas given in the columns and on the diagrams are approximate.

Diagram.	Correspondence Numbers.		Parish.	Plan.	County.	Area in Acres.	
						Permanent Forest.	Timber Reserve.
211	796	1839	Granton	215	Anglesey	2,426	
213	70626	2291	Berringa	43A	Benambra		1,080
214	70343	136	Lyell	287	Bendigo	58	
215	70343	136	Kimbolton	255	"	57	
218	77345	607	Nayook	N ²	Buln Buln		815
216-7	77412	1146	Drajurk	165	Follett		460
219-20	70523	1747	Tarnagulla	428	Gladstone	728	
221	62318	6589	Moliagul	311	"	1,670	
222	70544	1748	Glenalbyn	197	"	870	
222	70544	1748	"	197	"	(2,660)	
223-4	70704	2785	Yarrowee	526	Grenville	590	
225	392	259	Moirra	309	Moirra	299	
226	63908	4326	Kaarimba	240	"	150	

SCHEDULE No. 20—continued.

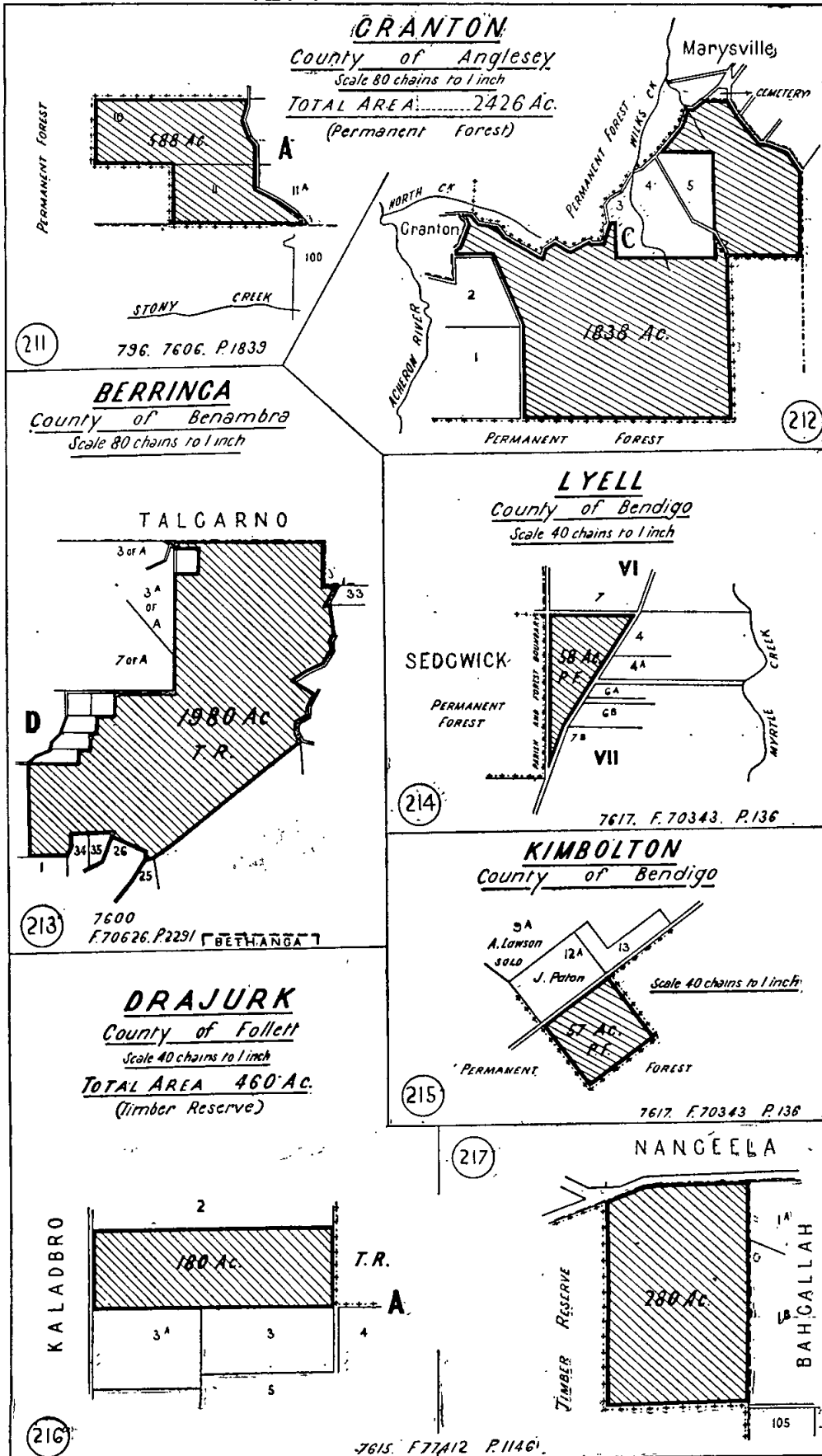
Diagram.	Correspondence Numbers.		Parish.	Plan.	County.	Area in Acres.	
						Permanent Forest.	Timber Reserve.
227	70736	2925	Gerangamote	194	Polwarth .. ..	..	250
228	70654	2458	Barwon Downs	34	"	502	
229-30	408	6697	Kanyapella	244	Rodnoy	290	127
229-30	408	6697	"	244	"	(1,570)	
231	7613	526	Redcastle	395	"	12	
232	70407	527	Crosbie	150	"	12	
232	70407	527	"	150	"	(5,035)	
233	6425	3381	Nekcoya	354	Ripon	835	
234-5	77076	4871	Tarrngower	430	Talbot	50	
237	77076	4871	Sandon	403	"	88	
238	70479	1311	Eglinton	176	" .. ..	..	160
236	70344	165	Wareek	475	"	925	
240	77146	4869	Maneroo	T ⁸	Tambo	9,100	
	77146	4869	Tildesley East	T ⁸	"	860	
	77146	4869	Buchan	78	"	9,000	
	77146	4869	Bete Bolong North	T ⁸	"	7,730	
241	7598	5127	Bundowra	B ⁸	Tanjil	4,245	
						49,762	3,792

NOTE.—Areas in brackets indicate conversions from existing Timber Reserves to Permanent Forests.

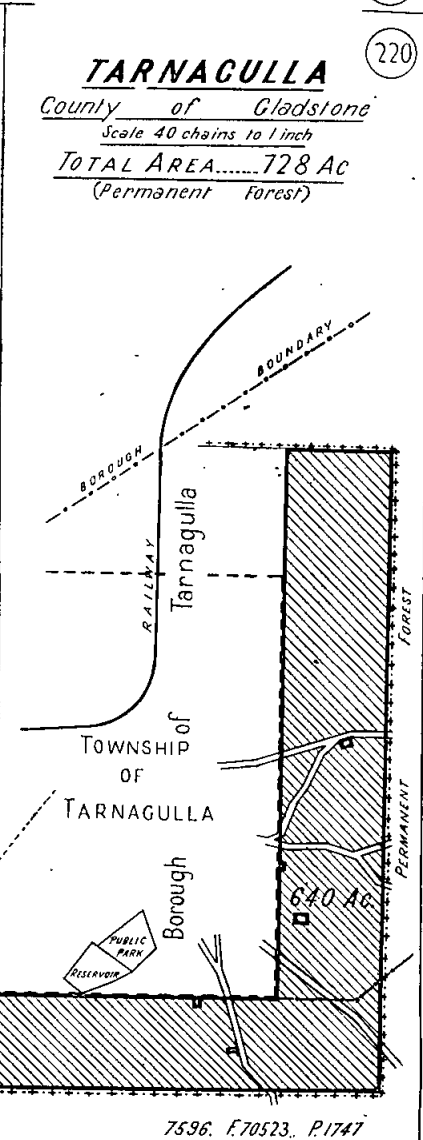
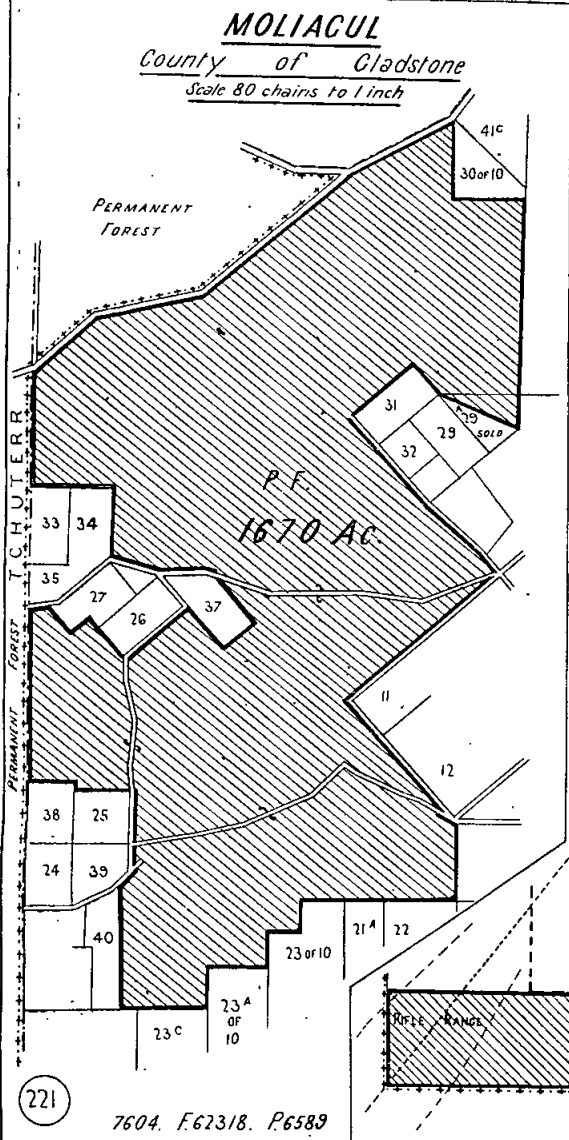
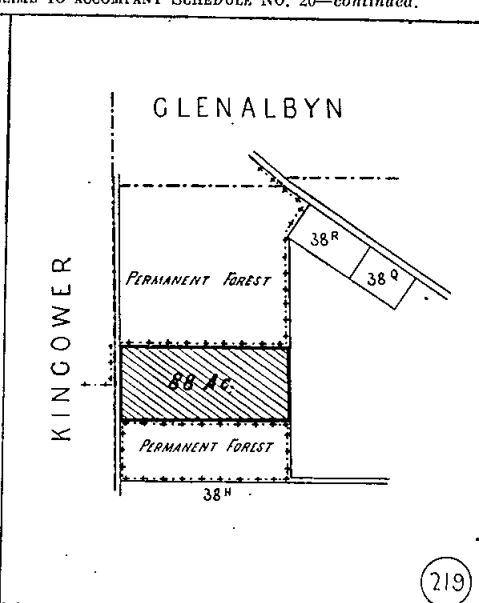
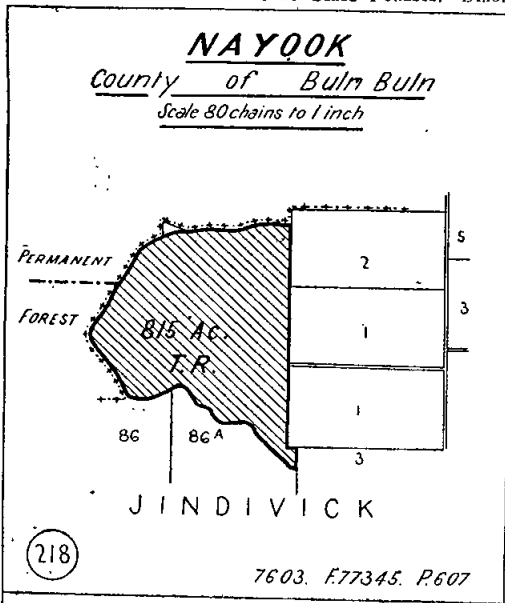
			Acres.
Permanent Forest	..	..	49,762
Timber Reserve	..	..	3,792
Total Area	..	..	53,554
Less Conversions	..	..	9,265
New Reserves	..	..	44,289

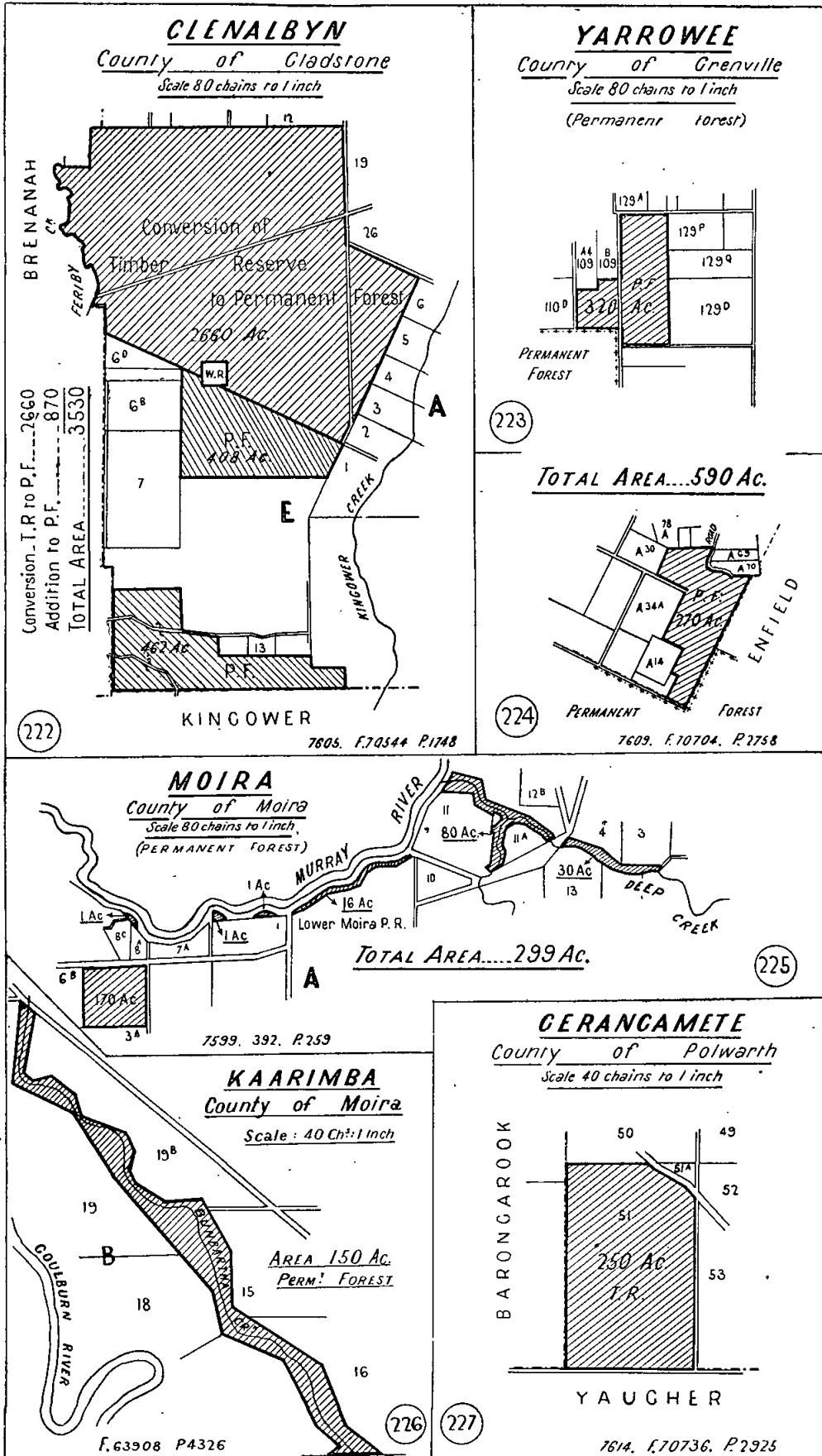
First published 21st December, 1915.

PROPOSED ADDITIONS TO STATE FORESTS.—DIAGRAMS TO ACCOMPANY SCHEDULE No. 20.

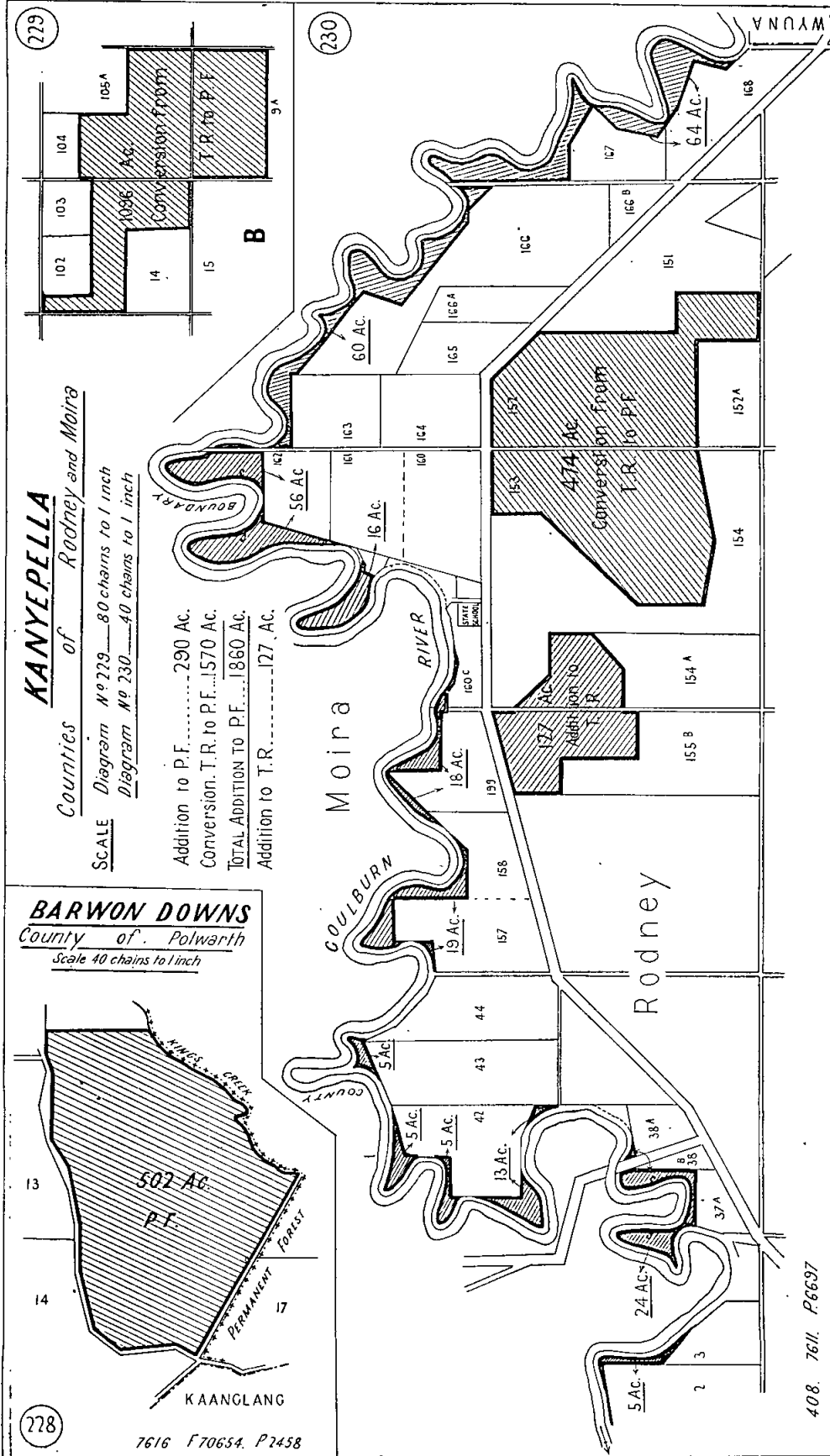


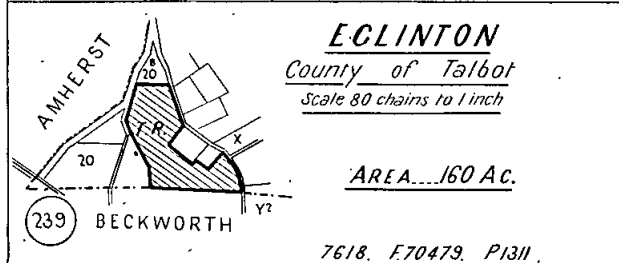
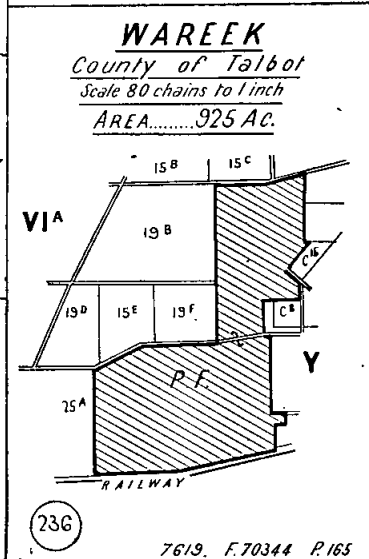
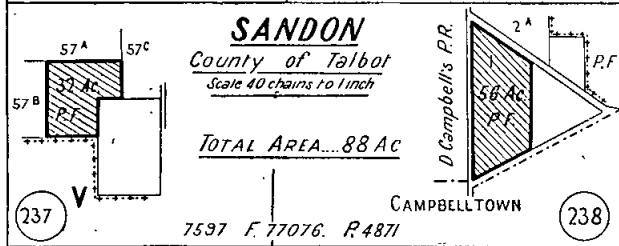
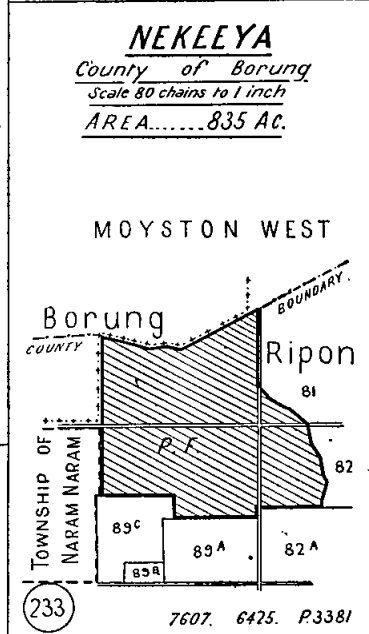
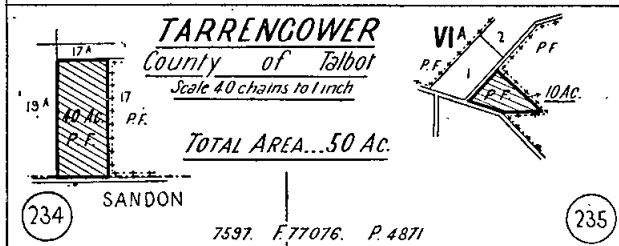
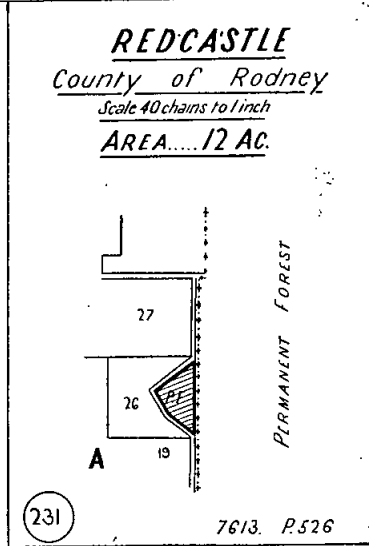
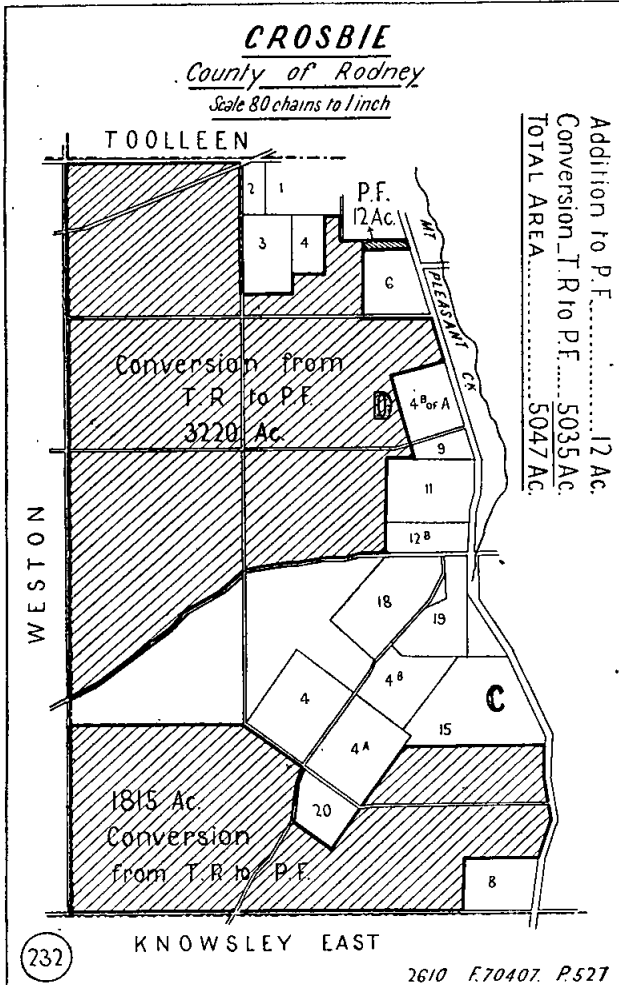
PROPOSED ADDITIONS TO STATE FORESTS.—DIAGRAMS TO ACCOMPANY SCHEDULE No. 20—continued.





PROPOSED ADDITIONS TO STATE FORESTS.—DIAGRAMS TO ACCOMPANY SCHEDULE No. 20—continued.





PROPOSED ADDITIONS TO STATE FORESTS.—DIAGRAMS TO ACCOMPANY SCHEDULE No. 20—continued.

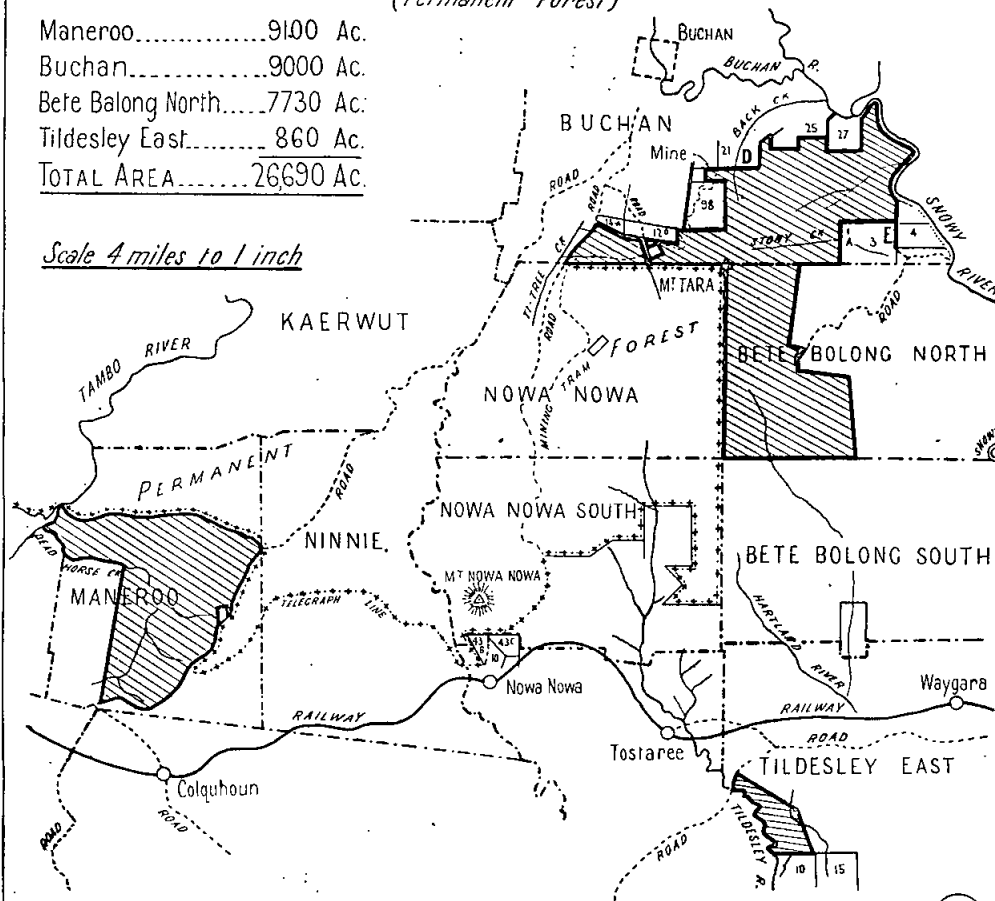
MANEROO, BUCHAN, BETE BOLONG NORTH, TILDESLEY EAST,

County of Tambo

(Permanent Forest)

Maneroo.....	9100 Ac.
Buchan.....	9000 Ac.
Bete Bolong North.....	7730 Ac.
Tildesley East.....	860 Ac.
<u>TOTAL AREA.....</u>	<u>26690 Ac.</u>

Scale 4 miles to 1 inch



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BUNDOWRA

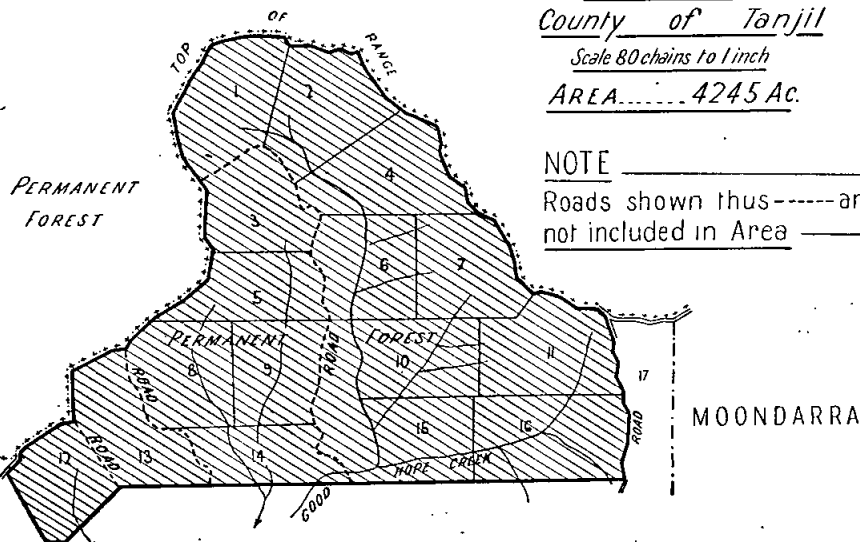
County of Tanjil

Scale 80 chains to 1 inch

AREA..... 4245 Ac.

NOTE

Roads shown thus-----are not included in Area



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No. 3.]

TUESDAY, JANUARY 4.

[1916.

Factories and Shops Act 1915.

DETERMINATION OF THE MEAT PRESERVERS BOARD.

IN accordance with the provisions of the *Factories and Shops Act 1915* the Special Board appointed to determine the lowest prices or rates which may be paid to any person employed in the process, trade, or business of—

- (a) preserving meat;
- (b) preparing food products from animal fat,

has made the following Determination, namely:—

Note.—On the 11th November, 1913, the powers of the Meat Preservers Board were extended to enable it to fix the lowest prices or rates which may be paid to any person employed in the process, trade, or business of putting up preserved meat or food products prepared from animal fat.

1. That the previous Determination of this Board is hereby amended, and such amendments shall come into force and be operative on and after the 29th day of January, 1916.

WAGES.

2. That the lowest rates to be paid to the following persons shall be:—

Margarine maker	70s. per week of 48 hours.
First kitchen or table hand.. .. .	} 64s. " " "
Boner	
Assistant preserver	
Potman	
Foreman packer	
All other adults	56s. " " "

JUVENILE WORKERS.

3. That persons under 21 years of age (other than apprentices or improvers) employed at labelling stencilling, or placing bridges or tops on tins shall be paid—

Under 17 years of age	12s.6d. per week of 48 hours.
17 years of age	15s. " " "
18 " "	25s. " " "

APPRENTICES AND IMPROVERS.

"Apprentice" means any person under 21 years of age bound by indentures of apprenticeship, or any person over 21 years of age who with the sanction of the Minister is bound by indentures of apprenticeship. (Act 2650, Section 3.)

"Improver" means any person (other than an apprentice) who does not receive a piece-work price or a wages rate fixed by any Special Board for persons other than apprentices or improvers and who is not over 21 years of age or who, being over 21 years of age, holds a licence from the Minister to be paid as an improver. (Act 2650, Section 3.)

4. That—

- (a) The lowest rates which may be paid to an apprentice or improver; and
- (b) The proportionate number of apprentices and improvers who may be employed in any factory or place

shall be as shown in the following table :—

Age.	Wages per week of 48 hours.—Apprentices or Improvers.	Number.
	<i>s. d.</i>	APPRENTICES.
16 years	12 6	One apprentice to three or fraction of three workers receiving not less than 56s. per week of 48 hours.
17 "	15 0	
18 "	30 0	
19 "	35 0	
20 "	42 6	IMPROVERS.
		One improver to three or fraction of three workers receiving not less than 56s. per week of 48 hours.

TIME OF BEGINNING AND ENDING WORK.

5. That the times of beginning and ending work for all persons, other than a potman or potman's assistants, shall be—

Time of Beginning.	Time of Ending.
7 a.m.	12.30 p.m. on Saturday.
7 a.m.	7 p.m. on the other working days of the week.

OVERTIME.

6. That the following rates shall be paid for overtime :—

- Potman or Potman's Assistants—
- For all work done in excess of 48 hours Time and a quarter.
- All others—
- Outside the hours fixed in Clause 4 } Time and a quarter.
- Within the hours fixed in Clause 4 in excess of 48 hours .. . }

CASUAL LABOUR.

7. That workers employed for less than 24 hours in any week shall be paid at the rate of time and a half.

SPECIAL RATES.

8. That double time shall be the special rate for all work done on—

- Sunday,
- New Year's Day,
- Good Friday,
- Easter Monday,
- Christmas Day, and
- Boxing Day,

and time and a half the special rate for all work done on—

- Foundation Day (26th January),
- Eight Hours Day (21st April), and
- King's Birthday (3rd June);

but if any other day be by Act of Parliament or Proclamation substituted for any of the above-named holidays, the special rate shall only be payable for work done on the day so substituted.

F. W. MISCAMBLE, F.I.A.V.,
Chairman.

Melbourne, 30th December, 1915.