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VICTORIA GOVERNMENT GAZETTE

Published by Authority

[Registered at the General Post Office, Melbourne, for transmission by post as a newspaper.]

No. 56]

THURSDAY, JUNE 26

[1958

AUDIT ACT 1957 (No. 6111).

*At the Executive Council Chamber, Melbourne, the
twenty-fifth day of June, 1958.*

PRESENT:

His Excellency the Governor of Victoria.

Sir Thomas Maltby | Mr. McArthur.

IN pursuance of the provisions of the *Audit Act 1957* (No. 6111) and all other powers in that behalf him enabling, His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth hereby repeal the General Regulations respecting Public Accounts and Part V. of the Public Service (Governor-in Council) Regulations, and in lieu thereof doth make the following Regulations to take effect on and from the First day of July, 1958.

PART I.—PRELIMINARY.

1. These Regulations may be cited as the Public Accounts and Stores Regulations 1958.

2. These Regulations are divided into Parts as follows:—

Part I.—Preliminary. (R. 1-8.)

Part II.—Collection of Public and other Moneys. (R. 9-30.)

Part III.—Payment of Public Moneys.

Division 1. Authority for Payment. (R. 31-39.)

Division 2. Preparation and Payment of Accounts. (R. 40-64.)

Division 3. Authority for and Payment from Advances. (R. 65-90.)

Part IV.—Payment of Moneys other than Public Moneys (R. 91-92.)

Part V.—Stores and Transport.

Division 1. Interpretation. (R. 93.)

Division 2. Application. (R. 94-95.)

Division 3. Tender Board. (R. 96-100.)

Division 4. Contracts and Quotations. (R. 101-113.)

Division 5. Mode of Obtaining Supplies. (R. 114-125.)

Division 6. Duties of Officers in Charge of Stores. (R. 126-141.)

Division 7. Boards of Survey. (R. 142-143.)

Part VI.—Contractors' Securities. (R. 144-148.)

Part VII.—Mechanical Office Equipment. (R. 149-152.)

Part VIII.—Miscellaneous. (R. 153-164.)

3. (1) In these Regulations unless inconsistent with the context or subject-matter—

“Certifying officer” means the permanent or temporary occupant of an office which the Governor in Council, on the recommendation of the Treasurer, has by Order published in the *Government Gazette* designated as an office, the occupant of which shall certify within the terms of such Order accounts for payment as complying with the provisions of the *Audit Act* 1957 and these Regulations.

“Declared return” means the form in the Sixth Schedule to the *Audit Act* 1957.

“Department” includes, other than in Part V. of these Regulations, any Public Authority whose operations are financed from moneys forming part of the Public Account and “Permanent Head” includes Chairman or member of any such Public Authority.

“Paying officer” means an officer duly appointed as such pursuant to these Regulations.

“Statement ‘A’” means the form in the Second Schedule to the *Audit Act* 1957.

“Statement ‘C’” means the form in the Fourth Schedule to the *Audit Act* 1957.

“Year” means the financial year 1st July to 30th June, as provided in section 23 of the *Acts Interpretation Act* 1928.

(2) The Governor in Council may from time to time by Order published in the *Government Gazette* make and in like manner revoke amend or vary Orders for the purposes of the interpretation of “Certifying officer.”

4. 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. In the Public Accounts the receipts and expenditure of the Trust Fund shall be stated under appropriate heads together with the balance of each description of account and the receipts and payments in relation to the Loan Fund shall be set forth in sufficient detail to show particulars of the raisings, the capital liability of the State and the expenditure from the Loan Fund under the respective Acts by which authorized.

5. The accounts of each Department shall be considered as part of the Treasury system of accounts and every departmental account book and form of account shall harmonize with and be considered subsidiary to the relevant record kept in the Treasury.

6. (1) The form of any book to be used shall be that herein prescribed or to the like effect or that of any book employed at the commencement of these Regulations the form of which is not inconsistent with these Regulations.

(2) No alteration to the form of a book shall be made without the consent of the Director of Finance.

(3) Particulars of any alteration to any such form shall when consent is so given be furnished to the Auditor-General by the Director of Finance.

7. (1) From time to time the Accountant to the Treasury or an officer acting under his direction may inspect the accounting records of the various branches of the service and report to the Director of Finance any lack of uniformity in the form of the accounts or any evidence of extravagance in the expenditure of State funds or faults in the departmental system of accounts or internal control.

(2) No mechanized system or alteration to any mechanized system of accounts already in operation shall be introduced unless approved by the Treasurer after inspection and report by the Accountant to the Treasury or by an officer acting under his direction.

(3) Particulars of any system or alteration approved under the preceding Sub-regulation shall be furnished to the Auditor-General.

(4) Should doubt arise as to the correct accounting procedure to be adopted in any instance the Accountant or other responsible officer of the Department concerned shall submit the case to the Director of Finance for direction.

8. (1) Where a Department or Authority under these Regulations is required to call public tenders for the sale of any property or the supply of services or goods, such Department or Authority shall provide the necessary facilities and safeguards to ensure complete secrecy and security until the date and time of opening such tenders.

(2) Such tenders shall be opened jointly by two officers expressly appointed for the purpose by the responsible Minister.

PART II.—COLLECTION OF PUBLIC AND OTHER MONEYS.

9. 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.

10. (1) Every collector of imposts shall, in the event of the direction under section 12 of the *Audit Act* 1957 not being received by him, pay his collections on the last day of each month to the receiver of revenue at the Treasury, Melbourne.

(2) Every sub-collector shall, in the absence of a direction under sub-section (1) of section 12 of the *Audit Act* 1957, pay, on Friday of each week, any public moneys collected by him, to the collector of imposts located at the Head Office of his Branch or Department as the case may be.

11. (1) Every collector of imposts or sub-collector shall on every day on which the bank is open pay into such bank as the Treasurer from time to time appoints all public moneys received by him up to the time of lodgment.

(2) Particulars of any such lodgment shall be prepared in duplicate and the duplicate copy retained for audit purposes.

12. Collections of public moneys shall not in any circumstances be lodged in any bank to a private account, or be mixed with private funds.

13. The full amount of all collections, deducting only charges legally payable therefrom, shall be accounted for in the manner prescribed in Part II. of the *Audit Act* 1957.

14. (1) Every receiver of revenue, collector of imposts or sub-collector on being relieved of his trust, either permanently or temporarily, shall—

(a) account for his collections to the date of relief and transmit all returns and statements as required by Part II. of the *Audit Act* 1957;

(b) prepare and sign a return, in the Form B 2 annexed, of all licences, permits, residence area rights and miners' rights, books, stores and furniture in his charge belonging to the Government and also any cash that may have been received subsequent to the preparation of his statements;

(c) hand over to the relieving officer all cash, licences, rights, books, stores and furniture listed in the return; and

(d) forward to the Treasurer a copy of such return signed by himself and the relieving officer.

(2) In the event of the death, serious illness or continued inability to obtain the signature of a collector of imposts, the relieving officer shall pay in any collections, prepare and sign all necessary returns and statements and attach an explanation of the necessity for his action. The relieving officer shall not in these circumstances be held personally liable for any omissions or irregularities for which such collector of imposts was responsible.

15. Where it is proposed that any person should be appointed a collector of imposts or that any change should be made in the occupancy of that office, the Permanent Head of the Department concerned shall advise the Director of Finance of the proposed appointment or change before action is taken to give effect thereto.

16. Statements A and C shall be prepared in the following manner:—

- (a) Statements of 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;
- (b) Statements of collections on account of loans, funds, or special accounts shall be carried out in separate totals;
- (c) Statements of collections consisting of or including moneys received from the sale of public property shall be accompanied by account sales and other documents relating to the sale of such property;
- (d) Statements of collections consisting of or including moneys received in satisfaction of surcharges or to be credited to advances or in reduction of expenditure shall be accompanied by Form D annexed, duly completed;
- (e) Statements shall be so prepared as to ensure ready identification of the particulars therein and shall be accompanied by any additional particulars necessary to verify the correctness of the sums collected and to disclose the sources whence they were derived; and
- (f) Should any amounts be paid in under a surcharge, disallowance, query or audit report, an appropriate reference shall be made in the statement to relate the collection to the surcharge, disallowance, query or audit report.

17. 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 to the Auditor-General.

18. When no moneys have come into the hands of a collector of imposts during the period for which he has to make payment to a receiver of revenue, the statement shall nevertheless be transmitted to the receiver of revenue at the proper time, with the word "Nil" written across the face of it.

19. 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 the Trust Fund, and take immediate steps to obtain and transmit to the Director of Finance such further information as will enable a transfer of the amount to be made in the Treasury books to the proper head of account.

20. Should a receiver of revenue observe that a Statement of Collections furnished by any collector of imposts 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 of imposts to forward an amended Statement.

21. When no moneys are collected during any month, the collector of imposts shall nevertheless furnish the Declared Return at the proper time to the Auditor-General in the form prescribed by section 17 of the *Audit Act* 1957 with the word "Nil" written across the face of it.

22. The Receiver of Revenue at the Treasury, Melbourne, shall keep a register of all collectors of imposts whose collections are payable to him and shall report to the Director of Finance every case in which any such collector fails, within three days 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 to the Director of Finance.

23. A receiver of revenue, collector of imposts or sub-collector duly authorized to issue licences and miners' or other rights shall issue such licences and rights only from forms supplied or approved for the purpose by 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 issuer and retained for reference and audit purposes.

24. Licence forms shall be printed only on departmental requisitions on the Government Printer, approved by the Director of Finance. Licence forms issued by the Treasury shall be acknowledged on the Form B1, annexed.

25. A receiver of revenue, collector of imposts, or sub-collector shall, in no case, where money is tendered to him in his official capacity, issue manuscript receipts or acknowledgments for such moneys, but shall make use of forms of acknowledgment which have been supplied by the Government Printer.

26. Where it is necessary to cancel a receipt, licence form or right, the original of the receipt, form or right shall be retained and attached to its counterpart for inspection by the auditor.

27. A duplicate receipt shall not be issued without the Treasurer's approval, and the Auditor-General shall be advised by the Permanent Head of each such approval.

28. The Auditor-General shall be notified forthwith by the Treasury or the Department, as the case may be, of all issues of receipt books, licences, miners' and other rights and numbered invoices or debit notes made to a receiver of revenue, a collector of imposts or a sub-collector.

29. Every collector of imposts shall keep:—

- (a) a Collector's Cash Book in the Form N annexed, in which he shall enter daily the amount of his collections, and the periodical disposal thereof; and
- (b) a register of receipt books and licences in the Form O annexed.

30. Except as expressly provided in any Act, public moneys which are deemed uncollectable shall not be written off without the approval of the Treasurer, and the Auditor-General shall, within fourteen days of such approval, be furnished by the Permanent Head with particulars of the amounts involved together with the approval of the Treasurer.

PART III.—PAYMENT OF PUBLIC MONEYS.

Division 1.—Authority for Payment.

31. (1) Every account for payment shall be certified by a certifying officer.

(2) Any such account shall be certified only if funds are legally available for the expenditure detailed therein, and such expenditure has been authorized in accordance with the provisions of the *Audit Act 1957* and these Regulations, and has been incurred pursuant to any law or Order of the Governor in Council or these Regulations or under a contract entered into by the Government and duly gazetted as hereinafter provided or has been sanctioned in writing by the proper Minister of the Crown acting within his authority.

(3) In certifying any such account the said certifying officer shall—

- (a) indicate the designation of his official position and, if occupying such position in an acting capacity only, shall prefix the word "Acting"; and
- (b) after inquiry, initial any material alteration in such account except that, in respect of the Railways Department, the alteration may be initialed by the Accounting Officer.

32. (1) Before an account is presented to a certifying officer for certification, such account shall, in accordance with the provisions of the next succeeding sub-regulation, be checked and signed by an officer other than the certifying officer.

(2) It shall be the duty of such officer to—

(a) ensure—

- (i) that the account is in due form, is supported by sub-vouchers where necessary, is free of alterations, unless he has signified by his initials that the alteration was necessary and correctly made; and

- (il) that the account conforms in every respect with the provisions of the *Audit Act* 1957 and of these Regulations;
- (b) complete the prescribed certificate on the account and, where applicable, on each sub-voucher attached to the account; and
- (c) present the account to the certifying officer for certification in accordance with these Regulations.

33. Tenders shall be publicly invited and contracts taken for all works and for the supply of all services goods tools materials machinery or other chattels the cost of which is estimated to exceed One hundred pounds or, in the case of the Board of Land and Works, Two hundred and fifty pounds, unless the expenditure has been approved in accordance with Regulation 109 of these Regulations:

Provided that this Regulation shall not apply to—

- (a) expenditure specifically authorized by the Governor-in-Council;
- (b) the Railways Department or the State Coal Mines;
- (c) the Health Department in respect of infectious and contagious diseases, and other matters of urgency under the Health Acts;
- (d) the Government Printing Office in respect of expenditure on gum and printing ink;
- (e) the Mines Department in respect of all parts repairs and alterations of boring machines, drills, drilling tools and batteries (testing plants);
- (f) the State Rivers and Water Supply Commission;
- (g) the Forests Commission;
- (h) the Country Roads Board;
- (j) the Department of Agriculture in respect of purchase of livestock and its transport;
- (k) the Council of Adult Education in respect of its theatrical and concert activities;
- (l) the purchase of fruit, vegetables, eggs or other perishable foodstuffs where authorized by the Tender Board;
- (m) the purchase of mechanical office equipment approved under Part VII of these Regulations;
- (n) inter-departmental transactions involving transfers of property or chattels of any kind.

34. (1) Any expenditure for the supply of services (other than expenditure approved by the Board of Land and Works, and expenditure for the maintenance of mechanical office equipment arranged by the Tender Board) shall not be incurred where the amount to be expended exceeds Twenty-five pounds but does not exceed One hundred pounds without the prior approval of the responsible Minister, or where the amount to be expended does not exceed Twenty-five pounds without the prior approval of the Permanent Head of the Department concerned.

(2) Notwithstanding anything contained in the last preceding Sub-regulation the provisions of Regulation 109 of these Regulations may with such adaptations as may be necessary be applied to expenditure for the supply of services other than expenditure approved by the Board of Land and Works.

(3) Any expenditure for the supply of goods, tools, materials, machinery or other chattels not on contract other than expenditure approved by the Board of Land and Works shall not be incurred—

- (a) where the amount to be expended exceeds Twenty-five pounds or, in respect of the Education Department Store, Fifty pounds, unless approved in the manner prescribed in Part V. of these Regulations; and
- (b) where the amount to be expended does not exceed Twenty-five pounds, without the prior approval of the Permanent Head of the Department concerned.

35. Particulars of each contract entered into on behalf of the Government after calling for tenders, and each Order in Council authorizing the construction of any public works without contract shall be made available by the Permanent Head of the Department

concerned for publication in the *Government Gazette* immediately following the date of such contract or the date of the Order in Council, as the case may be, and shall be published in the *Government Gazette* as soon as possible thereafter: Provided that this Regulation shall not apply in respect of the Public Works Department to any contract the expenditure in connexion with which does not exceed Two hundred and fifty pounds.

36. Except in respect of accounts of the Railways and Public Works Departments, the State Rivers and Water Supply Commission, the Forests Commission and the Country Roads Board, payment of extras on a contract which has been published in the *Government Gazette* shall not be made or passed for payment unless—

- (a) where the extras exceed Five pounds and do not exceed Twenty-five pounds, the approval of the Treasurer has been obtained;
- (b) where the extras exceed Twenty-five pounds, the approval of the Governor in Council has been obtained.

37. Where extras on any contract particulars of which have been published in the *Government Gazette* in respect of the Public Works Department exceed Five pounds per centum of the original contract price, a schedule of such extras shall be published in the *Government Gazette* monthly, and a similar schedule setting out the original contract price, together with the cost of extras, shall be published in the *Government Gazette* monthly where the payment for extras increases the total expenditure to Two hundred and fifty pounds or over.

38. Except where the maximum expenditure that may be incurred has been fixed by the Legislative Assembly, no expenditure shall be incurred by a Royal Commission or Board of Inquiry unless authorized by Order of the Governor in Council and only to the extent of the maximum amount provided therein, and every such Order shall be published in the *Government Gazette* within fourteen days from the date thereof and shall be laid upon the table of the Legislative Assembly within the said fourteen days or, if Parliament is not sitting, then within fourteen days after its next meeting.

39. Notwithstanding anything provided in the last preceding Regulation the maximum amount which may be incurred by a Royal Commission or Board of Inquiry may be increased by a further Order in Council which shall be published in the *Government Gazette* and laid on the table of the Legislative Assembly in the manner provided in the said Regulation.

Division 2.—Preparation and Payment of Accounts.

40. Payment in respect of every claim against the Public Account shall, as far as practicable, be made by the Paymaster, Treasury, through the post, except as hereinafter provided.

41. (1) The form of account to be used for a payment shall be as prescribed herein or to the like effect or a form in use at the commencement of these Regulations and not inconsistent with the provisions thereof.

(2) Any such form shall be supplied by the Government Printer.

42. No alteration to any form of account shall be made without the consent of the Director of Finance, and particulars of any alteration to any such form shall be furnished to the Auditor-General by the Director of Finance.

43. Every account for payment other than an account for payment of salaries or wages or as hereinafter prescribed, shall be prepared in the Form L2 or Form L2A annexed.

44. Every cheque drawn on the Public Account and transmitted through the post to a payee shall be made payable to order and crossed "Not Negotiable" and where payment is made otherwise than through the post the cheque shall, wherever practicable, be drawn in the same manner: Provided that an account of the Railways Department for expenditure regularly recurring may be paid by bearer cheque crossed "Not Negotiable—Credit Account Payee Only".

45. Accounts forwarded to the Treasury for payment shall be listed in duplicate in schedules in the Form E annexed and each schedule shall show the number of accounts contained therein together with the required particulars thereof, and, as far as possible, each schedule shall contain not fewer than six nor more than sixty accounts.

46. Where, pursuant to Regulation 45, three or more schedules of accounts for payment (other than refund accounts) are forwarded to the Treasury, such schedules shall, when required by the Director of Finance, be accompanied by a summary of charges in the Form F, annexed.

47. (1) Where, in accordance with the *Audit Act* 1957 or these Regulations, an acquittance to a payment is required, the signature to the acquittance shall, wherever practicable, be affirmed by the signature of a witness other than the payer.

(2) If the payee is a person unable to write, the "mark" of such payee shall be affirmed by the signature of a person other than the payer or certifying officer.

48. (1) Except as hereinafter provided in respect of salaries, wages, fixed allowances and pensions, payment to a person other than the person primarily entitled thereto may be made—

- (a) to a holder of an order in the Form H or Form Hc annexed signed by the claimant to the certified account, when the order has been attached to the account prior to payment;
- (b) to an assignee under an equitable assignment by a claimant of the whole or portion of the claim;
- (c) to a holder of a current power of attorney, on the certificate of the certifying officer of the Department that the power or a certified copy thereof has been produced to him and registered in his Department; provided that production of a power of attorney shall not be necessary in respect of a refund where the Commissioner of Probate Duties, Land Tax and Entertainment Tax has certified that the amount is legally payable to the attorney or in respect of an account on which a Master of the Supreme Court, the Public Trustee or the Crown Solicitor has certified that the amount is legally payable to the attorney;
- (d) to the legal personal representative of a deceased person by not negotiable order cheque drawn in favour of the estate of such deceased person on the certificate of the certifying officer of the Department that a certificate issued under the provisions of section 14 of the *Administration and Probate Act* 1951 has been produced to him and retained in his Department, provided that production of the document specified herein shall not be necessary when the Commissioner of Probate Duties, Land Tax and Entertainment Tax, the Public Trustee, the Crown Solicitor or a Master of the Supreme Court has certified that the amount is payable to the legal personal representative of the deceased person;
- (e) upon such other conditions as the Treasurer or, on his behalf, the Director of Finance, the Accountant to or the Chief Clerk of the Treasury may in each case sanction in writing.

(2) This Regulation shall not be construed as giving the Paymaster or payer the power to make payment to himself.

49. Nothing in these Regulations shall be construed as giving sanction or authority to the assignment of any salary, wages or pension.

50. Payment of salary, wages, fixed allowance or pension shall be made to the person primarily entitled to payment except that such a payment to a person other than the person primarily entitled to payment may be made—

- (a) when, because of his absence on leave or through illness or other unavoidable cause, the acquittance of the person primarily entitled to payment (if required by these Regulations) cannot be obtained and his order in the Form H or Form Hc annexed for payment to an agent has been approved by the Head of the Branch or Department to which the person primarily entitled to payment is attached;
- (b) by not negotiable cheque to an officer, authorized by the Permanent Head, who is the holder of an order in the Form Hb annexed;

- (c) to the credit of the bank account of the person primarily entitled to payment by bearer cheque crossed "Not Negotiable—Credit Account Payee Only" on production of an order in the Form H_E annexed;
- (d) to a holder of an order in the Form H_A annexed in respect of an employee of the Railways Department who is absent from his headquarters;
- (e) to a holder of an order in the Form H_D annexed in respect of a pension or a superannuation allowance;
- (f) to the legal personal representative of a deceased person by not negotiable order cheque drawn in favour of the estate of such deceased person on the certificate of the certifying officer of the Department that a certificate issued under the provisions of Section 14 of the *Administration and Probate Act 1951* has been produced to him and retained in his Department;
- (g) upon such other conditions as the Treasurer or, on his behalf, the Director of Finance, the Accountant to or the Chief Clerk of the Treasury may in each case sanction in writing; provided that in respect of the Railways Department, the Comptroller of Accounts or the Assistant Comptroller of Accounts may exercise the powers conferred on the Treasurer by this Regulation so far as they relate to the payment of balances of salaries or wages due to officers and employees of that Department.

51. When payment is made to a liquidator under the Companies Act or a trustee under the Bankruptcy Act or to any person appointed by or under a statute to control the affairs of the person primarily entitled to payment, a reference to the appointment of the person to whom payment is made shall be given on the account.

52. Before making payment in accordance with any of the instruments named in Regulation 48, a Paymaster or other payer shall satisfy himself as to the identity of the person claiming under the instrument.

53. Except as prescribed in Regulation 50, an officer of any Department shall not, without the written permission of the Director of Finance, act as agent or attorney for the receipt of money payable from the Public Account to any person, corporation or other body.

54. The Paymaster, Treasury, shall keep registers of—

- (a) all orders made pursuant to the provisions of section 22 of the *Audit Act 1957* and of the cheques paid under such orders; and such register shall be in the Form P annexed; and
- (b) all accounts certified by him for refund from the Public Account and such register shall be in the Form Q annexed.

55. An account presented for certification shall—

- (a) be in writing in ink, completed in due form, supported by vouchers where necessary and not vitiated by any erasure or interlineation or in any other manner;
- (b) show the financial year, the date or period of supply or service, the rate thereof and particulars sufficient to support in full the payment and to enable any calculation to be readily checked;
- (c) indicate the proper head of expenditure or fund chargeable with the amount of the account, and if from the Trust Fund, refer, where practicable, to the revenue voucher establishing the credit;
- (d) except as hereinafter prescribed, be signed by the proper claimant or his agent appointed under an instrument named in these Regulations or, in respect of a public authority or a body corporate or unincorporate, be signed by an officer or employee thereof;
- (e) in the case of a claimant who is unable to write, be marked with his mark which shall be duly witnessed as prescribed in Regulation 47;

- (f) in respect of a departmental, sub-departmental or official account, be made out in the name of the Department, sub-department or official account and not in the name of an officer;
 - (g) show the total amount of the account written in words at length opposite to the total in figures with a line drawn across any blank space between the words; and
 - (h) give a reference to the gazetted contract, approved requisition, agreement or other authority under which the expenditure was incurred.
56. A signature by or on behalf of a claimant to an account payable from the Public Account shall not be required—
- (a) in respect of a payment to the Commonwealth Government, a State Government, a Municipality or a Statutory Body;
 - (b) where the claim is supported by the claimant's printed form of invoice or statement of account;
 - (c) in respect of claims relating to the Railways Department; or
 - (d) in any such other case as the Treasurer or, on his behalf, the Director of Finance, the Accountant to or the Chief Clerk of the Treasury determines.
57. Every account presented 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 and shall not be paid without the consent of the Director of Finance.
58. A duplicate account may be prepared only when the original has been lost or destroyed and in respect of any such duplicate account, the certifying officer after due enquiry—
- (a) shall, on the back thereof, give the reason for the non-production of the original, and shall certify that the claim has not already been paid or if passed for payment, has been lost in transit; and
 - (b) shall, on the face thereof in red ink, insert the words "duplicate see endorsement and certificate on the back hereof".
59. When two or more accounts for payment by the Paymaster, Treasury are rendered by the one claimant, the accounts shall be summarized upon one Form L 2A showing the relevant sub-voucher numbers and charges under the respective heads, and in respect thereof the certifying officer shall certify the summary and all accounts attached thereto which shall, in the space provided for the certificate of the paying officer, be numbered consecutively and clearly marked with the words "Sub-voucher No. . . .".
60. (1) An account for the refund of an amount previously credited to the Public Account (other than a refund of State Accident Insurance, Motor Car Insurance, Land or Entertainment Tax or Probate Duty, or a refund under the Motor Car Acts or in any such other case as the Director of Finance determines), shall be prepared in the Form L 5 or Form L 5A annexed.
- (2) Unless expressly authorized by the Director of Finance, all refund accounts shall be forwarded by the certifying officer to the Treasury for payment.
- (3) No refund account shall be certified unless an appropriate notation has been made and initialed by the certifying officer in red ink against the original entry in the cash book.
61. Except in respect of a claim for payment of a grant-in-aid, in which case the amount may be omitted from the account when forwarded to the Treasury for payment, no officer shall obtain a signature to a blank form of account or acquittance or to an order for payment or to an acquittance which is not properly completed.
62. (1) Before the consolidated revenue is committed to a payment on compassionate or other grounds, the funds for which are not specifically provided in the Appropriation Act, the case shall be submitted in writing to the Treasurer for decision.

(2) Where pursuant to the decision of the Treasurer as aforesaid any payment is to be made, the related account duly completed and containing a reference to the Treasurer's approval shall be forwarded to the Treasury for payment.

63. In any case not expressly provided for in this Part, the Treasurer may approve of payment being made without requiring an account to be submitted, and in any such instance a schedule of payments shall be prepared, vouched and certified in accordance with these Regulations, and shall contain a certificate of the Paying Officer that not negotiable order cheques have been forwarded to the persons named therein and such certificate shall be sufficient acquittance for such payments.

64. An advice to the payee in the Form Y annexed shall be attached to the back of each account forwarded to the Treasury for payment through the post, and details of any variation of the claim as rendered shall be clearly indicated on such Form.

Division 3.—Authority for and Payment from Advances.

65. The Treasurer may, in the manner hereinafter provided, make advances from the Public Account to Departments for payment of salaries, wages, allowances and departmental contingencies, and to meet any other expenditure authorized by Parliament.

66. If funds are legally available, an application in the Form LL annexed, and under the signature of the responsible Minister, shall be transmitted to the Treasurer setting forth the amount required, as an annual advance, by the Permanent Head or other officer duly authorized by the said Minister; and the amount may, with the consent of the Treasurer be advanced to the Permanent Head or other officer so authorized.

67. If the exigencies of the service demand it, a special advance may be made, with the consent of the Treasurer, upon an application approved by the responsible Minister in the Form LLA annexed, and such application shall specify the name of the officer who is to be entrusted with the advance, and the special grounds upon which the application is made.

68. (1) Where an annual or special advance has been made, the amount shall be placed to the credit of an account at a bank approved by the Treasurer and the Permanent Head or duly authorized officer shall, in order to maintain sufficient funds for departmental purposes or services, apply to the Treasurer for reimbursement of the amount paid from such advance, as often as may be necessary, but so that no account is withheld from the Treasury for a period in excess of one month after payment.

(2) Application for reimbursement shall be made in the Form LB 1 annexed, and shall be accompanied by vouchers for the payments made, completed in accordance with these Regulations: Provided that in respect of the Railways Department, with the prior approval of the Treasurer, interim cash reimbursements may be made without production of supporting vouchers conditional upon the said vouchers being furnished within four weeks of the date of each such interim reimbursement.

69. Where any money withdrawn for any service has remained unpaid for seven days, the amount shall be immediately repaid to—

- (a) the credit of the Advance Account and the voucher shall be reduced commensurately and endorsed with full particulars of the repayment; or
- (b) the credit of the Public Account, accompanied by Form D, annexed—

whichever is appropriate.

70. Every annual advance shall be adjusted within the financial year by transmitting to the Treasury vouchers completed in accordance with these Regulations, together with a summary in the Form LC annexed, and by paying to the Treasury any amount unexpended.

71. A special advance shall be adjusted on or before the date specified in the application for such advance in the manner and in the Form provided for the adjustment of an annual advance in the last preceding Regulation.

72. Notwithstanding anything contained in the last two preceding Regulations, the procedure provided therein may be modified in any particular instance with the written sanction of the Director of Finance or the Accountant to the Treasury.

73. An advance shall not without the specific authority of the Treasurer, be used for payment for any service or purpose other than that for which the advance has been made.

74. For the purpose of expenditure from any advance made as aforesaid, the Permanent Head of the department concerned shall authorize as many officers as may be necessary, not including a certifying officer, to be Paying Officers.

75. Unless the Auditor-General has confirmed that the departmental organization does not permit otherwise, officers checking accounts pursuant to Regulation 32 shall not in respect of such accounts perform the duties of Paying Officers.

76. It shall be the duty of an authorized Paying Officer to—

- (a) pay all accounts presented to him for payment by the certifying officer;
- (b) ensure before making payment that—
 - (i) the account has been endorsed, in accordance with these Regulations; and
 - (ii) the account has been certified by the certifying officer; and
- (c) complete, where applicable, the prescribed certificate of payment on the account.

77. Unless otherwise approved by the Director of Finance, of which approval the Auditor-General shall receive due notice, an account for salaries, wages and any allowances payable by way of or in conjunction with salary shall be prepared—

- (a) for a single payment in Form L 1A or Form LL 1A annexed;
- (b) for payment to two or more persons, except as hereinafter prescribed, in Form L 1 or Form L 1c annexed;
- (c) for payment to employees of the Railways Department, in Form L 1b or Form LL 1b annexed;
- (d) for payment to employees of the Government Printing Office, Mental Hygiene, and Penal Departments, Technical and General Division, in Form L 1c or Form L 1d annexed;
- (e) for payment to members of the Victoria Police in Form L 1g annexed; and
- (f) for payment to employees of the State Coal Mines in Form L 1h annexed.

78. Where, owing to the absence of the officer or employee concerned on leave or sick leave or for other unavoidable cause, payment of salary wages or allowance cannot be made personally, payment may be made by not negotiable cheque payable to order and forwarded through the post to the address nominated by the payee, and the salary sheet which includes the amount so paid shall be certified by a paying officer to the effect that a not negotiable order cheque has been so forwarded, and such certificate shall be sufficient acquittance.

79. (1) Payment for overtime or additional payment for rostered time of ordinary duty performed during week-ends or on public holidays may be made in conjunction with salary, wages or allowance, and the salary sheet shall be suitably adapted to differentiate between the salary, wages or allowance and the other payments and to enable the computations and chargings of such other payments to be readily checked.

(2) Where payment for overtime or additional payment for rostered time of ordinary duty performed during week-ends or on public holidays is not made in conjunction with salary, wages or allowance as provided in the last preceding Sub-regulation, the account for such payment shall be prepared in the Form LL 1 or Form LL 1c annexed.

80. Except as is otherwise determined by the Treasurer, salaries, wages and allowances in the nature of salary, other than those of His Excellency the Governor and Her Majesty's Ministers, shall, except as hereinafter provided, be paid fortnightly on each alternate Thursday and the period for which payment is made shall be inclusive of the following Saturday.

81. (1) In respect of the Railways Department, salaries, wages and allowances in the nature of salary shall be paid on each alternate Thursday or such subsequent day as the Commissioners approve, and the amount of each payment shall, except in the case of an officer or employee granted leave, be for the period ended on the last preceding Saturday.

(2) In respect of officers and employees of the State Coal Mines other than the administrative staff, payment of salaries, wages and allowances in the nature of salary shall be made on Friday of each week and the amount of each payment shall be for the period ended on the last preceding Saturday.

(3) For the purpose of this Regulation the Railways Department shall not include the Railway Construction Branch.

82. The day of payment as aforesaid may be varied in the following circumstances:—

(a) Where a public holiday falls on a pay day prescribed by these Regulations payment shall be made on the last preceding day on which the Government offices are open for business or such other day as the Treasurer may direct.

(b) An officer or employee, who has been granted leave of absence (other than long service leave) may be paid, on the last day of his attendance on duty prior to commencing his leave, any salary wages or allowance which would ordinarily be due to him during the period of his absence:

Provided that an officer or employee of the Railways Department may be paid his salary, wages or allowance in the nature of salary on such last day for the full period for which he is to be absent on leave (other than long service leave).

(c) Where a wage is payable at an hourly, daily or weekly rate, it may be paid, with the approval of the Permanent Head of the Department concerned either weekly or fortnightly on the last working day of the period for which payment is made.

83. Where long service leave is granted to and taken by any person in the employment of the State of Victoria pursuant to any Act of the Commonwealth of Australia or the said State or to any award determination or regulation under any such Act, payment of the salary or wages of that person in respect of the period of such leave shall be made—

(a) at any time or times and in any manner and form specified in such Act award determination or regulation; or

(b) to the extent that no such specification is made therein—

(i) at the same times and in the same manner and form as if that person had during that period continued on duty in his ordinary employment; or

(ii) at such other time or times and in such other manner and form as the Treasurer may in any particular case or class of cases determine.

84. The following methods of calculation of salary shall be used:—

(1) (a) In respect of the Railways Department—

(i) the amount of the fortnightly or other periodical payment shall in every instance be ascertained by multiplying the annual rate of salary by the number of days for which payment is to be made and dividing the result by the number of days excluding Sundays in the financial year;

- (ii) a daily rate shall be ascertained by dividing the annual salary by the number of days excluding Sundays in the financial year; and
 - (iii) an hourly rate shall be ascertained by dividing twelve times the daily rate by the number of the normal hours of duty per fortnight.
 - (b) For the purpose of the calculation as prescribed in this Sub-regulation, the first and last days of a period shall be included.
- (2) In respect of Departments other than the Railways Department—
- (a) the amount of the fortnightly payment shall be determined by multiplying the annual rate of salary by fourteen and dividing the result by 3654; and, in a broken period, each day's pay shall be one-fourteenth of the fortnightly pay; except that in respect of a temporary employee engaged as a member of a crew of a dredge in the Ports and Harbors Branch of the Public Works Department each day's pay, in a broken period, shall be one-twelfth of the fortnightly pay and a Sunday occurring in any broken period shall not be regarded as a day in respect of which payment is made;
 - (b) a daily wage, except where payment is to be made for working days, shall be calculated on a basis of a week of seven days.
85. The provisions of the last four preceding Regulations shall be read and construed as subject—
- (a) to any award or determination made under any Act of the Commonwealth of Australia or the State of Victoria; and
 - (b) to such variations or modifications of any of the said provisions as the Treasurer may determine to be necessary or expedient in any particular case or class of cases.
86. Petty expenditure not exceeding Two pounds in any one amount, and not requiring minute description shall as far as practicable be included in one account in the Form L 4 annexed and any item of expenditure not exceeding Ten shillings may be passed for payment on the certificate of the Head of the Branch or Department or other responsible officer without further acquittance:
- Provided that in respect of the Mental Hygiene Authority petty expenditure of a Mental Hospital not exceeding Two pounds in any one amount may be paid by not negotiable order cheque on the certificate of the Secretary of the Hospital without further acquittance.
87. An account for an amount of £2 or less may be paid in the Form L2A annexed from an advance made as aforesaid by not negotiable order cheque and the certificate of the authorized Paying Officer shall be sufficient acquittance, and with the prior approval of the Director of Finance the provisions of this Regulation with respect to payment and acquittance may be adopted and shall have effect in respect of accounts in excess of £2.
88. (1) An account for a pension, under the *South African Contingents Pensions Act* (No. 1997) shall be prepared in the Form L 8 annexed.
- (2) Except as provided in the last preceding Sub-regulation, a claim shall not be necessary for payment of a pension; such pension shall be payable fortnightly by not negotiable cheque drawn to order.
- (3) A schedule of the fortnightly payments made as aforesaid shall be prepared and shall contain a certificate of the Paying Officer of Pensions and one other officer to the effect that not negotiable cheques have been forwarded to the persons named in such schedule. Such certificate shall be sufficient receipt for the payments listed therein.
89. (1) 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, and each

Permanent Head shall cause such other records to be kept as will provide an adequate safeguard against a double payment being made for the same service.

(2) Except where the Treasurer has approved of some other method, cheques shall be signed manually.

(3) The Permanent Head shall give notice to the Auditor-General of any approval under the last preceding Sub-regulation together with particulars of the system of internal control to be instituted to provide the necessary safeguards.

90. A permanent Head shall cause to be kept—

- (a) a clear and accurate record of expenditure in respect of each item of appropriation or funds placed under his control and such record shall be reconciled at least once each quarter with the Treasury records;
- (b) a register of salaries, wages and allowances of his Department in the Form T annexed, or other similar form approved by the Director of Finance; and
- (c) an alphabetical register in the Form U annexed, for the entry and course of every official account relating either to revenue or expenditure.

PART IV.—PAYMENT OF MONEYS OTHER THAN PUBLIC MONEYS.

91. Where moneys are received pursuant to the provisions of section 19 of the *Audit Act* 1957 such moneys shall be disbursed as nearly as possible in the manner prescribed by these Regulations for the payment of public moneys.

92. (1) In particular and without affecting the generality of the last preceding Regulation payment by the Crown Solicitor from funds deposited with him for the purpose of meeting an account for purchase money or compensation for or in connexion with—

- (a) the acquisition of land or any interest therein or any right easement or privilege in over or affecting land; or
- (b) the purchase of chattels by reason or arising out of the acquisition of land in connexion with which the chattels are or were used—

may be effected in accordance with the succeeding Sub-regulations of this Regulation.

(2) Payment of the whole or part of the amount of an account may be made in accordance with an order in Form Hf annexed signed by the person who signed the account as claimant and otherwise duly completed and attached to the account before payment.

(3) When payment of part of the amount of an account is made pursuant to the last preceding Sub-regulation, the receipt of the payee of each part of the said amount which is not paid by cheque transmitted through the post shall be endorsed on or attached to the account.

(4) Whenever a claimant is obliged to pay any sum by way of rates taxes stamp duty or fees to any municipal, water or sewerage authority or to any Government department or instrumentality in respect of the property mentioned in an account or in respect of any document required to entitle him to payment of the whole of the amount of the account the following provisions shall apply:—

- (a) the sum may be deducted by the Crown Solicitor from the amount of the account and paid to the appropriate authority department or instrumentality;
- (b) the account shall be clearly endorsed in red ink to show the nature and amount of any deduction so made;
- (c) the receipt of the appropriate authority department or instrumentality shall be attached to the account and (save as to payments by cheque transmitted through the post) the receipt of each payee of any part of the balance of the amount of the account shall be endorsed on or attached to the account.

PART V.—STORES AND TRANSPORT.

Division 1.—Interpretation.

93. In this Part, unless inconsistent with the context or subject-matter—

“Board” means Tender Board constituted under these Regulations or the corresponding previous Regulations made pursuant to the *Public Service Act* 1946.

“Officer in charge of stores” means Officer in charge of stores as defined in section 3 of the *Audit Act* 1957:

“Order” means purchase order for the supply of stores or for services:

“Permanent Head” includes chairman or member of a Public authority:

“Public authority” means Public authority as defined in section 3 of the *Audit Act* 1957 and includes for the purpose of this Part of these Regulations the Victorian Railways Commissioners, the State Rivers and Water Supply Commission and the Forests Commission:

“Secretary” means secretary to the Tender Board:

“Store” means any area of land enclosed or unenclosed or any building or any land and building on or in which stores are received or held for issue, preservation, safe custody or transit:

“Stores” means stores as defined in section 3 of the *Audit Act* 1957, and for the purpose of this Part of these Regulations includes livestock.

Division 2.—Application.

94. This Part except as hereinafter provided shall apply to all Government Departments and, with the necessary modifications and adaptations, to any Public authority which has not, in accordance with these Regulations, received the approval of the Auditor-General to the adoption of alternative rules relating to the procurement, recording, custody, inspection and disposal of stores.

95. Where a Public authority does not wish to be subject to the Regulations contained in this Part, such authority shall submit to the Auditor-General for his approval alternative rules, relating to the procurement, recording, custody, inspection and disposal of stores, and the Auditor-General may approve any such alternative rules with or without variation or may disapprove any such alternative rules.

Division 3.—Tender Board.

96. (1) There shall be a Board, consisting of a chairman and four other members, appointed by the Governor in Council, on the nomination of the Treasurer. In the event of the prolonged absence on leave, or of the resignation, retirement from the Public Service, or death of the chairman or any member of the Board, the Governor in Council, on the nomination of the Treasurer, may make a temporary or permanent appointment in his stead. Notice of such appointments shall be published in the *Government Gazette*.

(2) Notwithstanding anything in this Regulation, the chairman and members of the Board appointed in accordance with the Regulations made pursuant to the *Public Service Act* 1946, as amended, and holding office immediately prior to the date of coming into operation of these Regulations, shall, without any other appointment, continue in office as chairman or members (as the case may be).

97. (1) The members of the Board shall, at the commencement of every financial year, elect from among their number a deputy chairman, who shall hold office until the end of the financial year in which he is elected. If such office should become vacant during the currency of the financial year, it shall be filled by a similar election. The chairman, or in his absence the deputy chairman, shall preside at all meetings of the Board, but if at any meeting both are absent, the members then present shall elect from among their number an acting chairman, who shall preside.

(2) The Board shall meet whenever summoned by direction of the chairman or deputy chairman; three members shall be a quorum.

98. The Public Service Board shall appoint some fit and proper officer to be secretary to the Board, who shall keep the minutes of the proceedings of the Board and perform the duties hereinafter specified, and such other duties as may be from time to time directed by the Board.

99. The secretary shall keep the following books:—

- (a) Minute-book of the Board.
- (b) Register of tenders.
- (c) Record of securities.
- (d) Register of transport accounts.
- (e) Cash-book (transport advance).
- (f) Register of imports and exports.
- (g) Register of claims for damages and for short or non-delivery.

100. The secretary shall afford every facility and assistance to the Auditor-General in obtaining any information he may require in the performance of his duties.

Division 4.—Contracts and Quotations.

101. The Regulations contained in this Division shall not apply, to the extent shown, to the Departments set out hereunder:—

Department.	Extent of Exception.
All Departments	Contracts entered into by the Agent-General. Repairs to State motor cars.
Education ..	Periodicals, text books and books of reference for use in State Secondary Schools and Teachers' Colleges.
Public Works ..	Supplies for use of His Excellency the Governor and for the upkeep and maintenance of Government House.
Agriculture ..	Purchases of exhibits for the Agent-General's Office, or for exhibition or show purposes. Seed and plants required for experimental purposes and for distribution to growers. Purchase of livestock and its transport.

102. Each Permanent Head, when required, shall furnish the Board with an estimate of the probable requirements of his Department for such period or periods as are determined by the Board. Such estimate shall contain an accurate description of the articles, and be as near actual quantities as possible. With the estimate shall be forwarded a sample of any article not in contract which it is desired to procure as per sample, or as a substitute for any in current use. The Board shall decide whether such stores shall be obtained by contract or otherwise and shall generally advise thereon.

103. When necessary, or whenever directed, the secretary shall prepare for the Board, from the estimates furnished, classified schedules of all supplies likely to be required during the period for which the contract is to be taken.

104. The Board shall publicly advertise for tenders. All advertisements shall contain particulars of the supplies, the period for and within which they are to be furnished, the amount of security required, and the day and hour on or before which tenders will be received, together with any other necessary information.

105. Tenders shall be opened by the Board, numbered consecutively, and initialed by the chairman. After examination and consideration of the tenders the Board shall forward particulars of them to the Treasurer with a recommendation and with such explanation as may be necessary. Should the tenders received be regarded as unsatisfactory, or should no tenders be received, the Board shall advise the Treasurer on the best course to be taken to obtain the supplies. Tenders for ordinary supplies may be accepted without reference to the Treasurer where the value does not exceed £100. Under special circumstances tenders may be invited for supplies required for the unexpired portion of a year.

106. When a tender for stores has been accepted, the secretary, on behalf of the Government, shall enter into a contract with the tenderer for the supply. All contracts entered into by the secretary on behalf of the Government shall bind the Department for whose service they were taken. The conditions of contract shall include:—

- (a) That the stores shall be delivered as directed by the officer ordering the supply.
- (b) That the acceptance of the stores shall be subject to the approval of the officer in charge of stores or such other officer as is named in the conditions.
- (c) That, if after delivery of the stores has been taken, any deficiency in quality or defect is discovered therein, such deficient or defective stores may be returned to the contractor.
- (d) That, in case of the rejection or return of any stores the contractor shall bear the whole cost of replacing the articles rejected or returned.

107. The following documents shall be retained in the office of the secretary:—

- (a) The advertisement.
- (b) The tender and contract.

108. The secretary shall receive securities in connexion with contracts, and shall deal with them as provided in Part VI. of these Regulations.

109. Where any stores not on contract are required, the following procedure shall be adopted:—

- (a) If the amount to be expended on such stores does not exceed Twenty-five pounds the Permanent Head may authorize the purchase thereof.
- (b) If the amount to be so expended exceeds Twenty-five pounds, three or more quotations shall be obtained, where practicable, and a requisition shall be submitted to the Minister and, if approved by him, transmitted to the Board. The Board, if it considers such stores are necessary and suitable, shall give a direction as to purchase. If the Board should be of the opinion that such stores are unnecessary or unsuitable, it shall submit the requisition to the Treasurer for his decision:

Provided that the Permanent Head of the Education Department may authorize the purchase of stores on account of the Education Department Store in cases where the amount to be expended does not exceed Fifty pounds.

110. Transport for stores may be obtained in accordance with these Regulations.

111. Tenders for transport, other than by railway, shall be invited by public advertisement when considered advisable by the Board, which shall deal with the tenders received. Transport of stores other than those delivered direct by contractors under the terms of their contracts shall be undertaken by the secretary on receipt of a requisition in the Form Z1 annexed from the Permanent Head or the head of the branch requiring the service.

112. For minor transport services the secretary may make contracts or agreements with individual carriers at the most advantageous rates.

113. The secretary shall arrange delivery of all stores from overseas or interstate procured on behalf of the Government, and shall make all necessary arrangements for conveying them to their destination.

Division 5.—Mode of Obtaining Supplies.

114. Each Permanent Head shall from time to time submit, for the approval of the Minister, requisitions for supplies required in the Form Z2 or Z4 annexed (as the case requires).

115. Requisitions for building materials and furniture shall be submitted for the approval of the Board of Land and Works in the Form Z3 annexed.

116. Requisitions shall be only for such stores as may be necessary for the proper conduct of the Department, shall state the weight, measurement, or quantity, and correctly describe the stores required, be numbered consecutively for each year, and specify the contract price and particulars in the same order as they appear in the gazetted schedule of contracts, and, if possible, be for stores specified in the contracts.

117. (1) The requisition having been approved by the Minister any officer authorized by the Permanent Head to order shall (if the stores applied for are in contract) issue orders upon the contractors for the stores required in the Form Z5 annexed.

(2) Should there be no contract for the articles required the order to supply must not be issued until a contract has been entered into and gazetted, or until such other arrangements have been made as the Board may advise pursuant to the provisions of Regulation 109.

(3) No order shall be drawn in excess of the approved requisition, and every order must state at what place the articles are to be delivered.

(4) Purchase orders shall be printed and numbered consecutively by the Government Printer and the Permanent Head shall cause to be kept a record of the numbers of the orders supplied for the use of any officer authorized to order stores.

118. Orders issued under the preceding Regulation for items included in the Government Printer's price list shall be drawn upon the Government Printer. Those issued for the supply of general stationery and office requisites shall be drawn upon the Officer in Charge—Stores Branch, Education Department.

119. Should the stores be not received at the date set out in the order or, where no date is stated, within a reasonable period after the issue of the order, such action shall be taken thereon as will conform to the conditions governing the contract. If an order issued is not received by the contractor the Permanent Head may direct that a duplicate order specially marked as such be supplied.

120. If the Permanent Head reports to the Board that he considers it advisable, under exceptional circumstances, to obtain stores from a contractor of a quality inferior to that provided for in the contract, the Board may recommend the Treasurer to accept the stores at a price agreed upon with the contractor. If the Treasurer approves, the Board shall notify the Permanent Head and the contractor accordingly, and the supplies may thereupon be obtained at the approved price.

121. Where stores are required for country districts, the contractor shall be directed to deliver at the place where the supplies are required as provided by the conditions of contract or if not so provided, then at some office in Melbourne or at some railway station or carrier's office as stated in the order.

122. In the case of a shortage in weight or quantity of or damage to any stores or the non-delivery thereof within a reasonable time, the officer concerned shall at once communicate to the secretary the circumstances of the case. The secretary shall then take the necessary action.

123. Claims shall be made by the secretary upon persons responsible for stores damaged, lost, or pillaged in transit.

124. In country districts where no contract has been entered into, fuel may with the authority of the Permanent Head be procured in the most economical manner.

125. Where an officer or employee of the Public Service or a member of the Police Force is required to take temporary charge of stores in transit and to forward them to their destination, he shall, while such stores are in his custody take all reasonable precautions to protect them against damage or loss of any kind.

Division 6.—Duties of Officers in Charge of Stores.

126. It shall be the duty of officers in charge of stores to take delivery and charge of stores for use or custody by Departments.

127. Every officer in charge of stores may obtain from the secretary such samples of the stores contracted for as may be required.

128. Every officer in charge of stores shall compare the stores supplied with the order and shall satisfy himself that the quality and description are as specified in the order.

129. If the officer is satisfied as to the supply, he shall give his receipt therefor; if not satisfied as to quantity, quality or description, he shall—

- (a) refuse delivery of the stores and at once report the circumstances to the Permanent Head and to the Board; or
- (b) give a qualified receipt to the effect that the supply is subject to check.

130. If, after taking delivery, the officer discovers any stores to be inferior in quality or defective he shall where practicable return such stores to the contractor and report the matter to the Permanent Head and to the Board.

131. An officer giving a receipt for stores shall be responsible for any deficiency, loss, or damage, which may be afterwards discovered.

132. An officer accepting delivery in Melbourne of stores for country districts shall forward the requisition for transport to the secretary.

133. (1) In respect of each store there shall be kept the following documents and records:—

- (a) Material received vouchers or other records approved by the Auditor-General for recording the receipt of stores.
- (b) All delivery dockets received from any supplier.
- (c) Store ledger for recording particulars of all stores received into, issued from and held in such store.
- (d) Material issued vouchers on which shall be obtained an acknowledgment for stores issued from such store.
- (e) Such other books and documents as are required by the Auditor-General.

(2) In respect of stores in use, the officer entrusted therewith shall keep such records as are required by the Auditor-General.

134. (1) Material received vouchers shall be printed and numbered consecutively by the Government Printer, and be in such a form as shall provide for an original of each such voucher and not less than two copies thereof to be prepared simultaneously.

(2) The original of each such voucher shall be coloured pink, the duplicate shall be coloured green and the copy retained for record purposes shall be white and the colours so prescribed shall not be used for any additional copy that may be printed for departmental or other purposes.

(3) Each material received voucher shall show the following details:—

- Name of Supplier.
- Date of Supply.
- Order Number.
- Description and quantity of the stores supplied and any costs associated therewith.

(4) Each material received voucher shall be prepared forthwith after receipt of the stores and the original of such voucher shall be attached to the claim for payment and the duplicate copy shall be used as the medium of posting to the store ledger.

(5) The Permanent Head shall cause to be kept a record of all material received vouchers obtained for departmental use and of all such vouchers made available for the use of any officer in charge of stores.

135. Where practicable, the store ledger shall not be kept by the officer in charge of stores.

136. (1) Where, pursuant to these Regulations, stores are condemned, or declared obsolete or unserviceable or where, as a result of a stocktaking a surplus or deficiency is disclosed, consequential adjustments to the quantitative stores records shall not be made without the written approval of the Minister.

(2) Where an adjustment to the financial records is involved in any one or more of the circumstances set out in the last preceding sub-regulation, the Permanent Head shall, before any such adjustment is made, notify the Treasurer of the nature of such adjustment and the reason therefor.

137. An officer in charge of stores shall be responsible for the proper care, custody, preservation and disposal of stores in his charge.

138. (1) An officer in charge of stores shall inspect and take stock thereof at least once in every year, or at such longer interval as is approved by the Auditor-General, or whenever he may be called upon to do so by the Auditor-General or the Permanent Head, and shall forward to the Auditor-General a list of the discrepancies disclosed at such stocktaking, together with a report as to the state of the stores and as to any loss or damage thereto which may have been due to want of care.

(2) In addition to the stocktaking as aforesaid, it shall be the responsibility of the Permanent Head to ensure that adequate selective checks of the stores and store records are made by personnel not attached to the stores branch.

(3) Should at any time stores on hand be in excess of prospective requirements the officer in charge of stores shall notify the Permanent Head, who shall advise the Auditor-General of particulars of such excess.

(4) In respect of each store the Permanent Head shall, not later than the thirty-first day of July in each year, furnish the Auditor-General with a certified statement showing a concise description of the stores held for issue, the value of such stores at the time of last stocktaking and the date of stocktaking.

139. No item of stores shall be sold, lent, or exchanged, except upon the written authority of the Minister.

140. Prior to the removal of an officer in charge of stores from any station, he shall balance his accounts, and shall hand over the records and stores to his successor. The officer taking charge shall, where practicable ascertain whether the stores on hand agree with the records, or otherwise, and shall report in writing accordingly. In the event of a stock check not being made, the Auditor-General shall be advised of the reason therefor.

141. All stores other than of an expendable nature shall, where practicable, be branded with an appropriate symbol for the purpose of identification.

Division 7.—Boards of Survey.

142. (1) An officer in charge of stores shall when necessary furnish the Permanent Head with a return showing the stores he considers to be obsolete or unserviceable.

(2) No stores so considered to be obsolete or unserviceable shall be condemned or otherwise dealt with until they have been inspected by a Board of Survey appointed by the Permanent Head: Provided that any clothing, bedding, surgical appliances or stores of an insanitary nature deemed unfit to be retained, or any obsolete or unserviceable stores (where the Permanent Head certifies that the replacement value thereof does not exceed £25) may be dealt with under directions by the Permanent Head.

(3) On every Board of Survey there shall be at least one officer who is not attached to the departmental store through which the stores under consideration are controlled.

(4) Every Board of Survey shall carefully examine the stores considered obsolete or unserviceable, and shall report to the Permanent Head if such stores can be utilized in any Department of the Public Service and, if not, as to the best method to be adopted for disposing thereof. Where it is decided to dispose of any such stores by auction, the Secretary for Public Works shall be so informed in order that he may arrange accordingly.

(5) All obsolete or unserviceable stores dealt with under this Regulation shall be kept in custody until final disposal.

143. A copy of the report of every Board of Survey shall be forwarded to the Auditor-General.

PART VI.—CONTRACTORS' SECURITIES.

144. Securities, as under, may be accepted in connexion with contractors' deposits and guarantees:—

- Bank Fixed Deposit Receipts.
- Bank Guarantees.
- Savings Bank Pass Books.
- Commonwealth Treasury Bonds.
- Such other securities as the Director of Finance in writing approves.

145. (1) All securities lodged with a Department in connexion with the performance of a contract or other agreement or as a guarantee shall be immediately deposited with the Receiver and Paymaster, Treasury, who shall keep a register of such securities.

(2) A list of such securities shall be prepared in triplicate, in Form VA annexed, two copies of which shall accompany the securities lodged at the Treasury, and one copy shall, at the same time, be forwarded to the Auditor-General.

(3) The Receiver and Paymaster shall acknowledge receipt of the securities on the forms received by him and shall forward one copy of the receipted form to the Auditor-General and return the other copy to the Department.

146. Application for the return of securities shall be made in Form VB annexed, except in respect of bank guarantees when Form Vc annexed shall be used, and the vouchers shall be forwarded by the Receiver and Paymaster to the Auditor-General monthly:

Provided that the return of securities to a claimant resident outside Victoria shall be made in such manner as is authorized, in writing, by the Director of Finance, and notification of any such authorization shall be forwarded to the Auditor-General by the Director of Finance.

147. (1) Securities may be withdrawn from the Receiver and Paymaster for renewal purposes on the written application of the certifying officer who shall forthwith advise the Auditor-General of the withdrawal.

(2) After renewal, the securities shall be lodged with the Receiver and Paymaster in the manner prescribed in Regulation 145 and a reference shall be made on the form that such is a re-lodgment.

148. The provisions of this Part shall not apply to the Railways Department or the State Coal Mine.

PART VII.—MECHANICAL OFFICE EQUIPMENT.

149. There shall be a committee of three officers representing the Treasury, Audit Office and Public Service Board called the Office Systems and Mechanization Committee, appointed by the Treasurer to examine applications for mechanical office equipment as hereinafter provided and report its findings to the Treasurer for his guidance.

150. The provisions of this Part shall apply to the Departments of State specified in the Second Schedule to the *Public Service Act* 1946, the State Forests Department and the Water Supply Department referred to in Sub-section (5) of Section 24 of that Act, the Ministry of Transport established under the *Transport Act* 1951 and to any public authority which the Treasurer determines shall be subject to the provisions of this Part.

151. No item of mechanical office equipment, except typewriters purchased through the Education Department Store, in excess of the value of £25 may be purchased, hired or transferred inter-departmentally without the prior approval of the Treasurer after advice from the Office Systems and Mechanization Committee.

152. Every application as aforesaid shall be by memorandum setting out—

- (a) Particulars of the proposed equipment.
- (b) The reasons for the proposed installation including whether the equipment is a replacement and, if so, details of the make, age and condition of the old equipment and particulars of the steps which have been taken to have it reconditioned and placed in reasonable working order and whether it will be surplus on the installation of the new equipment.

- (c) If possible, detailed quotations from three distributors of the type of equipment required, including the price, delivery, installation and maintenance terms and source of supply.
- (d) Where applicable, the reasons for recommending the acceptance of other than the lowest quotation.
- (e) Whether funds are available for the purpose of purchase of such equipment during the current financial year.

PART VIII.—MISCELLANEOUS.

153. (1) Where the use of a journal entry is necessary it shall be prepared in the Form J annexed.

(2) So far as practicable the requirements of these Regulations as to preparation and certification of accounts shall apply to journal entries.

(3) A journal entry shall not be used for the settlement of inter-departmental or inter-branch transactions.

154. The Permanent Head shall give to the Treasurer and Auditor-General notification of any pecuniary penalty imposed on any officer as a result of departmental action.

155. Every Order in Council under section 25 of the *Audit Act* 1957 shall be obtained through the Treasurer, who shall notify the Auditor-General in the Form I annexed, and no liability is to be incurred until the requisite authority has been so obtained.

156. Public property other than publications, farm produce, livestock, waste materials and products manufactured at any establishment under the control of the Penal and Gaols Branch of the Chief Secretary's Department may be sold or disposed of only with the prior approval of the responsible Minister, and notification of such approval shall be given by the Permanent Head of the Department concerned to the Auditor-General in the Form K annexed together with full particulars of the property sold or disposed of:

Provided that this Regulation shall not apply to the Forests Commission, the Railways Department or the State Rivers and Water Supply Commission.

157. Where a cheque drawn on any departmental account remains unrepresented for a period in excess of twelve months, action shall be taken to stop payment of the cheque at the bank and an amount equivalent thereto shall be transferred to departmental collections for remittance to the credit of the Trust Fund.

158. Financial records of Departments shall not be destroyed unless the Auditor-General has signified his approval and arranged, where necessary, for supervision by an officer authorized by him.

159. The Permanent Head shall furnish promptly to the Auditor-General full particulars of all appointments, promotions, transfers, resignations, removals from office, variations in pay or allowances, and authorities for pensions.

160. Not later than the fifteenth day of each month a return in respect of the previous calendar month containing full particulars in the Form X annexed of any leave involving a reduction in the normal salary of any officer or employee shall be forwarded by the Permanent Head of each Department to the Auditor-General: Provided that in respect of members of the teaching service an extension of time for the presentation of the return may be allowed.

161. Each Department shall keep an inventory of furniture and equipment in its control.

162. (1) When any irregular or fraudulent act in connexion with the receipt or disposal of moneys or stores is suspected or discovered, the Treasurer and the Auditor-General shall be notified forthwith by the Permanent Head of a Department or Chairman or Member of a Public Authority.

(2) The provisions of this Regulation shall apply to all Government Departments and Public Authorities.

163. Special instructions, of which the Auditor-General shall be given due notice, shall be given by the Treasurer to any officer entrusted with duties in respect of which these Regulations are insufficient or inapplicable.

164. Officers are required to acquaint themselves with these Regulations and the officers in charge of the various branches of each Department shall make available for the use of the officers under their control a copy of these Regulations.

FORMS ANNEXED.

Regulation 16.

STATEMENT A.

SECOND SCHEDULE.

Section 12

A STATEMENT of all public moneys paid by me to the Receiver of Revenue at [] 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 [] from the day of to this date both inclusive.

Date.	Heads and Particulars of Receipt.	Amount.			Total.		
		£	s.	d.	£	s.	d.
12 January, 19.....							
	Total	£					

Dated the day of 19 J.B., Collector of Imposts.
 Received at my office on the day of 19 O.P., Receiver of Revenue.

Regulation 24.

FORM B1.

No.

The

COAT
OF
ARMS

LICENCE BRANCH,

Treasury,19.....

The under-mentioned Licences have been this day forwarded to your address:—

Description.	Book No.	Forms Numbered.	Total Number of Licences.	Description.	Book No.	Forms Numbered.	Total Number of Licences.
A				B—continued			
Australian Wine				Estate Agent's Licence—con-			
Billiard				tinued—			
Brewer				Corporation Nominee			
Club Certificate				(Renewal)			
Packet				Sub-Agent			
Packet (Temporary)				Money Lender's Licence—			
Percentage Fee, Temporary				Individual (Original)			
Licence				Individual (Renewal)			
Spirit Merchant				Corporation (Original)			
Spirit Merchant and Grocer ..				Corporation (Renewal)			
Victualler				Without payment of Fee ..			
Victualler (Temporary)				Auctioneer's Licence—			
Victualler (Mallee)				General			
Vignerons				Temporary			
Permits—				Pawnbroker			
Billiard Table				Process Server and Inquiry			
Supply Liquor with Meals ..				Agent			
Extension of Permit, Liquor							
with Meals				MISCELLANEOUS			
Non-intoxicating Beverages				Carrier			
on Licensed Premises				Collector			
Two or more Bars on Licensed				Dealer's Licence—			
Premises				Original			
Liquor on Unlic'd Premises,				Renewal			
Special Occasions				Second-hand			
				Forwarding Agent			
B				Hawker's Licence—			
Estate Agent's Licence—				On Foot			
Individual (Original)				With Animals			
Individual (Renewal)				Metropolitan			
Individual to Licensed				Miner's Rights—			
Auctioneer				Annual			
Corporation Nominee				More than one year			
(Original)				Consolidated			
				Stage Carriage			

I acknowledge to have received the Licences described in the above Statement.

.....19.....

Signature.....

To be returned to Licence Branch, Treasury, without delay.

Regulations 48 and 50.

FORM H.
ORDER TO PAY AGENT.

AFFIX AND
CANCEL
THREE PENNY
DUTY STAMP

To the

at

SIR,

I beg to request that you will pay to my agent

(whose signature appears in the margin), or, on his endorsement, 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.

Regulation 50.

FORM HA.

The HA forms are to be used only by officers and employees of the Victorian Railways who at the usual date of payment of salaries and wages are absent from their head-quarters. They will not be recognized under any other circumstances.

ORDER TO PAY AGENT.

AFFIX AND
CANCEL
THREE PENNY
DUTY STAMP

To the

at

SIR,

I, the undersigned, 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 salary incidental expenses (less deductions for superannuation, life assurance premium, rent, &c.) due to me for the period from _____ 19 to _____ 19.

Signature of claimant

Amount paid, £

Signature of paying officer

* Inapplicable words to be struck out.

Regulation 50.

FORM HB.

ORDER TO PAY SALARY OR ALLOWANCE.

AFFIX AND
CANCEL
THREE PENNY
DUTY STAMP

Address

19

I hereby authorize _____ of the Department of _____ to claim my salary, wages, or allowances which may from time to time become due to me as an officer of the said Department, and to give acquittance therefor.

Regulation 50.

FORM Hc.

ORDER TO PAY AGENT BY POST.

AFFIX AND
CANCEL
THREE PENNY
DUTY STAMP

19

To the Paymaster at Melbourne.

SIR,

I request that you will post to my agent _____ whose postal address is _____ and whose signature appears in the margin, a "Not-Negotiable" cheque payable to _____ order for the sum of _____ (pounds) _____ (shillings and _____ pence),

being the amount of my account for _____ and in consideration of your so doing I agree to indemnify the Government of Victoria against all claims and demands which may be made by reason of carrying out this request.

Signature of Claimant—

Signature of Person
or Firm to whom
Order is given.

Regulation 153.

FORM J.

J.E. No. of

Dr. to

	Particulars.	Amount.		
		£	s.	d.
	Total	£		

I certify that I have checked this account in accordance with the provisions of Regulation 32 of the Public Accounts and Stores Regulations 1958.

Signature of Officer—

Date / /19

I certify that the foregoing account is true and correct and complies with the provisions of the Audit Act 1957 and the Public Accounts and Stores Regulations 1958.

Signature of Certifying Officer—

Date / /19

Date / /19

Credit noted,

Signature of Officer—

Date / /19

Regulation 156.

FORM K.

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

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

Signature of Minister—

Date / /19

The Auditor-General.

Regulation 66.

FORM LL.

Treasury Register
Number.Treasury Voucher
Number.

Department or Service—

Financial Year 19

I hereby apply for the under-mentioned 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 the financial year ending the 30th June, 19 .

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

Signature of Officer requiring the advance:
Address to which it is desired that cheque be forwarded: _____

Signature of Minister on approval:

/ /

Signature of Treasurer on approval:

/ /

Signature of Accountant to the Treasury:

/ /

I certify that a "Not Negotiable" cheque for the above amount has this day been forwarded to the claimant.

, Paymaster, Melbourne.

Date and cheque No.

Regulation 70.

FORM LC.
VICTORIA.Treasury Voucher
Nos. of Advances.ADJUSTMENT of Annual Advance made to me on the
Special

19

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 and Form "D" attached								£		
								£		

Signature :

Office :

Date :

[Endorsement.]

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

Total to other side

Regulation 77.

VICTORIA.
SALARIES.
FORM L1.Treasury Register
Number.Treasury Voucher
Number.

The Government of Victoria,

Dr. to the undermentioned Persons for Salaries from the
day of

19 , inclusive.

day of

to the

Financial Year 19 Department : Div. Subdiv.		Period.		Salary.		Commutated Allowance.		Total Amount Due for Period.	Deductions.					Salary Payable.		We, the undersigned, do hereby acknowledge to have received from the sums opposite to our several Names in full of our Salaries for the periods herein specified.	Dates of Pay- ment.	Witness to Payment and Signature.
Situation.	Name.	From	To	No. of Days.	Rate per Annum.	Amount.	Rate.	Amount.	Contribution to Superan- nation Fund.	Taxation Instalment.	Group Insurance Premium.	Other Deductions.	Total.	First Payment.	Second Payment.			

Certificate under Regulation 32.

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 their respective names.

Signature of Officer :

Date / /

I certify that the foregoing account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Public Accounts and Stores Regulations 1958.

Signature of Certifying Officer :

Date / /

Regulation 79.

FORM LLI.

ADDITIONAL PAYMENT FOR OVERTIME OR ROSTERED TIME.

DEPARTMENT OF

Branch

The Government of Victoria,

Dr. to the undermentioned Officers for Overtime, &c., Worked from

to

19

Position.	Name.	Gross Salary p.a.	No. of Hours.	Rate per Hour.	Amount Due.			Tax Deductions.			Net Amount.			We acknowledge to have received the amounts shown opposite our respective names in the column headed "Net Amount."	Dates of Payment.	Witness to the Payment and Signature.
		£			£	s.	d.	£	s.	d.	£	s.	d.			
Total:		pounds	shillings	pence	£											

I certify that I have checked the foregoing account in accordance with Regulation 32 of the Public Accounts and Stores Regulations 1958, and that the hours shown are correct according to the official records of attendance. The overtime was authorized by Public Service Board Certificate No. of 19

Signature of Officer :

/ /19

I certify that the foregoing account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.

Certifying Officer :

/ /19

Regulation 77.

FORM LIA.

VICTORIA.

SINGLE SALARY ACCOUNT.

Treasury Register Number.

Treasury Voucher Number.

The Government of Victoria,

Dr. to
DepartmentOffice
Place

Financial Year 19				Period.		Number of Days.	Rate.		Amount.								
	Division.	Subdivision.		19			Yearly.	Fort- nightly.									
				From—	To—												
Signature of Claimant:																	
Total:										pounds	shillings	pence	..	£			

Certificate under Regulation 32.

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

Signature of Officer :

Date / /

I certify that this account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Public Accounts and Stores Regulations 1958.

Signature of Certifying Officer :

Date / /

I acknowledge to have received this sum of pounds the period above specified.

day of
shillings19 from
pence, in full of my Salary for

Signature :

Witness to the payment—
Signature :

Regulation 77.

FORM LL1A.

VICTORIA.

SINGLE SALARY ACCOUNT.

Treasury Register
Number.Treasury Voucher
Number.

NOTE.—This form is only for Accounts payable through the Post.

The Government of Victoria,

Dr. to

Department

Address to which it is desired that cheque be forwarded

Office

Financial Year 19		Period.		Number of Days.	Rate.		Amount.		
Division.	Subdivision.	19			Yearly.	Fort- nightly.			
		From—	To—				£	s.	d.
Signature of the Claimant:									
Total:							pounds	shillings	pence .. £

Certificate under Regulation 32.

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

Signature of Officer:

Date / /

I certify that this account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Public Accounts and Stores Regulations 1958.

Signature of Certifying Officer:

Date / /

I certify that a "Not Negotiable" cheque for the above amount has this day been forwarded to the Claimant.

Date and cheque No. , Paymaster, Melbourne

Regulation 77.

Payable at

Banking Station.

SALARIES.

FORM LLB.

Treasury Register
Number.

The Government of Victoria,

(Railways Department).

(Branch) Staff at

Dr. to the undermentioned persons for Salaries and Wages for period from

to

Period.		Position.	Name.	Rate.	Time.	Salaries and Wages.	Travelling and Incidental Expenses.	Total Amount.	Deductions.			Net Amount Due.	We, the undersigned, do hereby acknowledge to have received from the Secretary for Railways the sums opposite to our several Names, being in full of our Salaries and Wages for the periods herein specified.	Witness to Payments, Signatures, and Marks.	Date of Payment.
From	To								Superannuation, Life Assurance, Institute Fees, etc.	Tax.	Rent.				
Total															

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

, Officer in Charge.

We certify that the persons named hereon have been paid the amounts set forth in the column "Net Amount Due" opposite to their respective names with the exception of No.

, Paying Officer.

, Assistant.

/ /19 .

or alternatively,

I certify that the persons named hereon have been paid the amounts set forth in the Column "Net Amount Due" opposite to their respective names, with the exception of No.

, Paying Officer.

I certify that the persons named hereon were identified by me as they were paid, with the exception of No.

Position

/ /19 .

Regulation 77.

Payable at

Banking Station

SALARIES.

Treasury Number.

FORM LL1B.

The Government of Victoria,
(Railways Department),
(Branch) Staff at

Dr. to the undermentioned persons for Salaries and Wages for period from

to

Period.		Locality or Cost No.	Grade No.	Position.	Name.	Em- ployee's Number.	Rate.	Time.	Salaries and Wages.	Travelling and Incidental Expenses.	Total Amount.	Deductions.			Net Amount Due.
From—	To—											Superan- nation, Life As- surance, and In- stitute Fees.	Tax.	Rent.	
Total								

I certify that the persons named hereon have been forwarded "Not Negotiable" cheques for the amounts set forth in the column "Net Amount Due" opposite to their respective names.

, Authorized Paying Officer.
/ /19 .

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

, Officer in Charge.

, Auditor of Expenditure.

Regulation 77.

VICTORIA.

SALARIES.

FORM Llc.

Treasury Register
Number.

Treasury Voucher
Number.

The Government of Victoria.

Dr. to the undermentioned persons for Salaries from the _____ day of _____ 19____, inclusive.

Financial Year 19 .		Period.		No. of Days.	Salary Rate per Annum. Amount.	Amount due for Period.	Deductions.				Salary Payable.	
Department : Div.	Subdiv.	From—	To—				Contribution to Superannuation Fund.	Taxation Instalments.	Group Insurance Premium.	Total Deductions.	First Payment.	Second Payment.
Situation.	Name.											
Total :		pounds	shillings		pence							

Certificate under Regulation 32.

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 their respective names.

Signature of Officer :

/ /19

I certify that the foregoing account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.

Certifying Officer :

Certificates—Second Payment.

Certificates—First Payment.

The persons named on this sheet, with the exception of—
have this day in our presence been paid the amounts opposite
their respective names.

} / /19

I, the undersigned, acknowledge to have received the sum shown herein.

<i>Amount.</i>	<i>Signature.</i>	<i>Date.</i>	<i>Witness.</i>
----------------	-------------------	--------------	-----------------

We certify that "Not Negotiable" order cheques have been forwarded to the persons named below—

} / /19

The persons named on this sheet, with the exception of—
have this day in our presence been paid the amounts opposite
their respective names.

} / /19

I, the undersigned, acknowledge to have received the sum shown herein.

Amount.	Signature.	Date.	Witness.

We certify that "Not Negotiable" order cheques have been forwarded to the persons named below—

} / /19

Regulation 79.

FORM LL1c.

ADDITIONAL PAYMENT FOR OVERTIME OR ROSTERED TIME.

DEPARTMENT OF
Branch

The Government of Victoria,

Dr. to the undermentioned Officers for Overtime, &c., worked from

to

19

Position.	Name.	Gross Salary p.a.	No. of Hours.	Rate per Hour.	Amount Due.			Tax Deductions.			Net Amount.		
		£			£	s.	d.	£	s.	d.	£	s.	d.
Total:		pounds	shillings	pence .. £									

I certify that I have checked the foregoing account in accordance with Regulation 32 of the Public Accounts and Stores Regulations 1958, and that the hours shown are correct according to the official records of attendance. The overtime was authorized by Public Service Board Certificate No. of 19

Signature of Officer:

/ /19

I certify that the foregoing account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.

Certifying Officer:

/ /19

Certificates of Payment.

The persons named on this sheet with the exception of—

have this day in our presence been paid the net amounts opposite their respective names.

} / /19

I, the undersigned, acknowledge to have received the sum shown herein:—
Amount. Signature. Date. Witness.

We certify that "Not Negotiable" order cheques have been forwarded to the persons named below:—

} / /19

Regulation 77.

VICTORIA.

SALARIES.

FORM L1d.

Treasury Register
Number.Treasury Voucher
Number.

The Government of Victoria,

Dr. to the undermentioned persons for Salaries and Wages from the day of 19, inclusive.

day of

Financial Year 19		Period.		No. of Hours.	Rate per Hour.	Amount.		
Department: Div.	Subdiv.	From—	To—					
Situation.	Name.					£	s.	d.
Total—		pounds	shillings	pence	£			

Certificate under Regulation 32.

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 their respective names.

Signature of Officer:

/ /19

I certify that the foregoing account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.

Certifying Officer:

/ /19

Certificates of Payment.

The persons named on this sheet, with the exception of—

have this day in our presence been paid the amounts opposite their respective names.

} / /19

I, the undersigned, acknowledge to have received the sum shown herein:—
Amount. Signature. Date. Witness.

We certify that "Not Negotiable" order cheques have been forwarded to the persons named below:—

} / /19

Regulation 43.

VICTORIA.
CONTINGENCIES.
FORM L2.

Payable at

Pay Office

Treasury Register
Number.Treasury Voucher
Number.

The Government of Victoria,
Dr. to*

* Insert here in block letters the name of Claimant.

Financial Year 19
Division Subdivision

Department :
Items :

Date of Supply or Period of Service. 19		Full Particulars.	Rate.	Amount.		
				£	s.	d.
Checked.	Signature.					
Receipt of Goods or Service		Less % Discount if paid before / /				
Rates Charged						
Calculations and Additions		Total :	pounds pence .. £			
		shillings				

Signature of Claimant :

Contract No.

Tender Board No.

Approved Requisition No.

I certify that I have checked this account in accordance with the provisions of Regulation 32 of the Public Accounts and Stores Regulations, 1958.

Signature of Officer : / /19

I certify that this account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.

Certifying Officer : / /19

Received on the
the sum of
in full payment of the above account.

19 , from pounds shillings pence

Witness to the payment and signature :

Regulation 43.

VICTORIA.
CONTINGENCIES.
FORM L2A.

Treasury Register
Number.Treasury Voucher
Number.

NOTE.—This form is to be used only for
Accounts payable through the post.

The Government of Victoria,
Dr. to*

* Insert here in block letters the name of Claimant.

Address to which it is desired that cheque be forwarded :

Financial Year 19
Division Subdivision

Department :
Items :

Date of Supply or Period of Service. 19		Full Particulars.	Rate.	Amount.		
				£	s.	d.
Checked.	Signature.					
Receipt of Goods or Service		Less % Discount if paid before / /				
Rates Charged		Reference to be quoted when cheque is forwarded ()				
Calculations and Additions		Total :	pounds pence .. £			
		shillings				

Signature of Claimant :

Contract No.

Tender Board No.

Approved Requisition No.

CERTIFICATE OF THE RECEIVER OF REVENUE OR COLLECTOR OF IMPOSTS.

Refund Account No.

I certify that the sum of £ was received at this office on the day
of 19 , and was included in an amount of £ paid to the

* { Public Account on that date.
Receiver of Revenue at on the 19 .
day of 19 .
* { Receiver of Revenue.
Collector of Imposts.

* Strike out which is inapplicable.

Regulation 60.

VICTORIA.
REFUND ACCOUNT.
FORM L5A.

Treasury Register
Number.

Treasury Voucher
Number.

NOTE.—This form is to be used only for Accounts payable through the post.

The Government of Victoria,

Dr. to*

(In block letters.)

Address to which it is desired that cheque be forwarded:

* If this claim is for the recovery of a double payment, one receipt must be furnished herewith.

Financial Year	Head and Item of Revenue to be Debited
----------------	--

Date of Rendering the Claim.		Particulars of and grounds upon which this Claim is based.	Amount.		
			£	s.	d.
Total:			pounds	shillings	pence .. £
Signature of Claimant:					

NOTE.—Collector's Certificate to be given on back hereof.

I certify that I have checked this account in accordance with the provisions of Regulation 32 of the Public Accounts and Stores Regulations 1958.

Signature of Officer: _____ / _____ /19

I certify that this account is true and correct and complies with the provisions of the *Audit Act* 1957 and the Regulations thereunder.
Certifying Officer :

Certifying Officer: _____ / _____ /19

I certify that a "Not Negotiable" cheque for the above amount has this day been forwarded to the claimant.

* { Paymaster, Melbourne.
Authorized Paying Officer.

Date and Cheque No.

*Strike out which is inapplicable.

Collectors are to certify hereunder to the date of the receipt of the amount claimed, and state the amount and the date of their collections in which it was paid to the Receiver of Revenue or the Public Account.

The Treasury Voucher Number under which, and the date on which, the amount was credited is to be filled in at the Treasury before the account is passed for payment.

CERTIFICATE OF THE RECEIVER OF REVENUE OR COLLECTOR OF IMPOSTS.

Refund Account No.

I certify that the sum of £ was received at this office on the day
of 19 , and was included in an amount of £ paid to the .
** { Public Account on that date.
Receiver of Revenue at on the 19 .*
** { Receiver of Revenue.
Collector of Imposts.*
day of 19 .
** Strike out which is inapplicable.*

Regulation 88.

VICTORIA.

FORM L8.

SOUTH AFRICA CONTINGENTS PENSIONS (MEMBERS WOUNDED OR DISABLED).

Act 5 Edwd. VII. No. 1997.
The Government of Victoria,Financial Year 19
Payable Quarterly in Advance.

Dr. to

Amount of Pension as Ex-		No.	, Victorian Contingent for the period from		£	s.	d.
the	to the	19	at	s. / 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, Member of the Police Force, or Officer of the State Public Service.

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 :

Regulation 29.

FORM N.

COLLECTOR'S CASH BOOK.

Date.	Name.	Receipt or Licence No.	Particulars.	Dr.			Cr.		

Regulation 29.

FORM O.

REGISTER OF RECEIPT BOOKS AND LICENCE FORMS AT

Date Received.	Number of Book.	Forms.			Nature of Receipt Book or Licence Forms.	Butts, &c., and how disposed of.		Initials of Collector or Sub-Collector.
		From—	To—	Number of Forms.		Date.	How disposed of.	

FORM P.

Dr. Cr.

Date.	Name.	Bank.	Order No. or Cheque No.	Amount.	Amount.	Total.

FORM Q.

No.	Name.	Date of Credit in Cash Book.	Date of Certificate.	Date of Payment.	Amount.	Remarks.
						A. B. C. D. E.

FORM S.

[illegible]

FORM T.

[illegible]

Regulation 90.

FORM U.

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.

Regulation 145.

FORM VA.

Department.

The following Securities received by me ^{are} were forwarded to the Receiver and Paymaster, Melbourne, for custody. / /19

Treasury Security Number.	Date Received.	Name of Depositor.	Particulars of Security.						Date of Refund.	Remarks.
			Nature.	Number.	Bank.	Number of Coupons Attached Each Bond.	Amount.			
							£			

The Receiver and Paymaster, Melbourne.

The Auditor-General.

Head of Department.

Regulation 146.

FORM VB.

Payable at

VICTORIA.

TRUST FUND.

Department

Dr. to

Date or Period.	Full Particulars.	Amount.		
	<p>FIXED DEPOSIT RECEIPT.</p> <p>SAVINGS BANK PASS BOOK.</p> <p>AUSTRALIAN CONSOLIDATED TREASURY BONDS.</p> <p>No.</p> <p>of</p> <p>dated for the sum of</p> <p>lodged as security for the performance of Contract No. now duly completed</p> <p>Forwarded to the Receiver and Paymaster, Melbourne, on the</p> <p>Pay Office Register No.</p>	£	s.	d.
Signature of Claimant :	Total	£		

I certify, to the best of my knowledge and belief, after due inquiry, that the foregoing statement is true and correct, and that the Document above described may now be given up by the Treasurer to the Claimant.

Signature of the Certifying Officer of the Department :

Signature of Officer :

Date / /

Date / /

Received on

19 , from the Receiver and Paymaster, Melbourne, the Document above described.

Witness to the Signature :

Regulation 146.

FORM Vo.

VICTORIA.

Trust Fund.

Department.

/ /19

The Receiver and Paymaster,
Melbourne,

Re

The contract with the above-named having been completed the bank guarantee for £
on may be returned.
Treasury Register No.

lodged as security

Signature of Certifying
Officer of the Department :

The Auditor-General,

I certify that bank guarantee for £

has this day been cancelled and forwarded to the above-named.

Date / /19

, Receiver and Paymaster.

State Treasury,
Melbourne,

/ /19

Memorandum.

The Manager,

Re

The guarantee for £ given by your bank to the Department
on and lodged by the above-named as security, being no longer required, has been cancelled and returned
to the depositor, the contract under which the guarantee was held having been completed.

, Receiver and Paymaster.

State Treasury,
Melbourne,

/ /19

Memorandum.

Mr.

Your contract having been completed, bank guarantee for £
Department as security has been cancelled by me and is returned herewith.

lodged by you with the

The Bank has been so advised.

, Receiver and Paymaster.

Regulation 160.

FORM X.

Return showing leave of absence requiring deduction from the pay of officers or employees of the
Department for the month of 19 .

Officer. (Names to be shown in order of Class and Seniority.)	Office.	Period of Leave.		Terms of Pay.		Remarks.
		From— (Both days inclusive.)	To—	Half.	Without.	

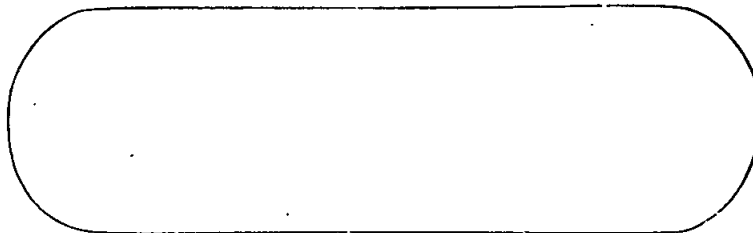
Regulation 64.

FORM Y.

Address :

/ /19

ADVICE TO PAYEE.



All inquiries relative to this payment should be addressed to the Accountant,

Herewith please find cheque in your favour for £

due to you by the Government of Victoria for*

If your accounts are audited by an officer of the State Audit Office, an official receipt for this amount must be forwarded to the Auditor-General, State Audit Office, Melbourne, C.I. Otherwise no acknowledgment of this cheque is required, but it is requested that, after endorsement, it be paid into the Bank as soon as possible.

The cheque is free of exchange in this State.

, Designation of Officer.

* If space not sufficient describe particulars on back hereof.

Regulation 111.

FORM Z1.

VICTORIA.

No.

/ /19

REQUISITION for the undermentioned Transport for the Department of

Description and Number of Parcels or Goods for which Conveyance is Required.	Weight.			To Whom Consigned.
	cwt.	qr.	lb.	

To the Secretary to the Tender Board.

Signature of the Head of the Department or Head of the Branch :

Signature of the Officer requiring the Transport :

Regulation 114.

FORM Z2.

REQUISITION for Stores included in the Annual Contracts required for the Department of

No.

/ /19

Quantity Required (in figures).	Contract No.	Schedule No.	Item No.	Description.	Country of Origin.	Rate, as per Contract.		Amount.
						At per	s. d.	
								£ s. d.

Approval of Minister :

/ /19

Head of Department :

/ /19

Regulation 115.

FORM Z3.

VICTORIA.

No. / /19

REQUISITION.

No. / /19

For the undermentioned

for the Department of

at

Description of Furniture and Fittings, Fencing, Repairs to Buildings, Rental of Premises, &c., with Full Particulars, Dimensions, &c. (Separate Requisitions for each of the above Services.)	Purpose for which Required.	These Columns to be Filled in at Public Works Department.						
		Report.	Country of Origin.	Estimated Cost.			Approval of the Board of Land and Works. No. / /19 Noted fol. Vote	
				£	s.	d.		
		Recommended— / /19			Approved— Commissioner of Public Works. / /19			

Signature of Officer requiring the Service:

Signature of the Head of the Department:

Approval of Minister:

To the Hon. the Commissioner of Public Works.

Regulation 114.

FORM Z4.

REQUISITION for Stores not included in Contract required for the Department of

No. / /19

Quantity Required.	Description.	If to Sample or Specification, state no.	Delivery.		Country of Origin.	Cost.			Approval of Minister.
			When Required.	Where Required.		£	s.	d.	

, Head of Department.
Date / /19

To the Chairman, Tender Board, Melbourne.

Regulation 117.

VICTORIA.

FORM Z5.

Order No.

Requisition No.*

M

Please supply the undermentioned Stores in accordance with Contract No. for the Department.
Delivery to be made on the at

Quantity.	Schedule No.	Item No.	Description.	Rate as per Contract.		Amount.			Receipt of Officer in Charge of Stores and Material.
				At per	s. d.	£	s.	d.	

Sales Tax exemption to be quoted here.

Officer authorized to Order:

* To be inserted by Officer ordering supply.

And the Honorable Henry Edward Bolte, Her Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

N. G. WISHART,

Acting Clerk of the Executive Council.

