



VICTORIA  
GOVERNMENT GAZETTE  
EXTRAORDINARY.

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Treasury,  
1st January, 1856.

REGULATIONS RESPECTING PUBLIC ACCOUNTS.

**H**IS Excellency the Senior Military Officer in command of Her Majesty's Land Forces, directs it to be notified that the following Regulations respecting Public Accounts shall be observed from and after this date. But, as regards No. 4 of the Regulations, Collectors of Revenue for the Districts not comprised under the heads Geelong, Portland, and Belfast, are directed to pay the amount of their collections, as heretofore, into the Treasury, at Melbourne, until further notice.

By His Excellency's Command,

CHARLES SLADEN.

# GENERAL REGULATIONS

RESPECTING

## PUBLIC ACCOUNTS.

- I. The year of Account is in all cases from the 1st January to 31st December.  
 II. The printed Estimates of Revenue and Expenditure laid before the Legislature in each year, are to form the basis of the system of Account.  
 III. The heads of Revenue and of Service are to be the same in the Accounts as in the Estimates; every item must therefore be carefully classed under its appropriate head.

### REVENUE.

IV. All Revenue collected is to be paid over as follows:—

Rank of Collector.	Station.	Sub-Treasury.
Sub-Treasurer and Gold Receiver...	Geelong	Geelong.
Sub-Collector of Customs ...	Geelong	"
Commissioner of Public Lands ...	Grant	"
Commissioner of Insolvency ...	Geelong	"
Deputy Sheriff ...	Geelong	"
Registrar of County Court...	Grant	"
Clerk of the Peace ...	Grant	"
Clerk of Petty Sessions ...	Geelong	"
Clerk of Petty Sessions ...	Colac	"
Clerk of Petty Sessions ...	Leigh	"
Keeper of Powder Magazine	Geelong	"
Poundkeeper ...	Geelong	"
Poundkeeper ...	Winchelsea	"
Poundkeeper ...	Mount Moriac	"
Poundkeeper ...	Batesford	"
Poundkeeper ...	Kensington	"
Poundkeeper ...	Leigh	"
Poundkeeper ...	Elephant Bridge	"
Poundkeeper ...	Colac	"
Poundkeeper ...	Meredith	"
Sub-Treasurer ...	Portland	Portland.
Sub-Collector of Customs ...	Portland	"
Commissioner of Public Lands ...	Portland	"
Commissioner of Public Lands ...	Portland Bay	"
Deputy Sheriff ...	Portland	"
Deputy Sheriff ...	Hamilton	"
Registrar of County Court...	Portland	"
Clerk of the Peace ...	Portland	"
Clerk of Petty Sessions ...	Portland	"
Clerk of Petty Sessions ...	Hamilton	"
Clerk of Petty Sessions ...	Casterton	"
Clerk of Petty Sessions ...	Harrow	"
Clerk of Petty Sessions ...	Balmoral	"
Poundkeeper ...	Portland	"
Poundkeeper ...	Hamilton	"
Sub-Treasurer ...	Belfast...	Belfast.
Sub-Collector of Customs ...	Belfast...	"
Sub-Collector of Customs ...	Warrnambool...	"
Commissioner of Public Lands ...	Warrnambool...	"
Deputy Sheriff ...	Belfast...	"
Registrar of County Court...	Belfast...	"
Clerk of the Peace ...	Belfast...	"
Clerk of Petty Sessions ...	Belfast...	"
Clerk of Petty Sessions ...	Warrnambool...	"
Clerk of Petty Sessions ...	Hexham	"
Clerk of Petty Sessions ...	Belfast...	"
Poundkeeper...	Warrnambool...	"
Poundkeeper...	Hexham	"
Poundkeeper ...	Hexham	"
Poundkeeper ...	Tower Hill	"
Resident Warden ...	Ballaarat	Ballaarat.
Sub-Treasurer and Gold Receiver	Ballaarat	"
Sub-Warden...	Ballaarat	"
Sub-Warden...	Creswick	"
Chinese Protector ...	Ballaarat	"
Commissioner of Public Lands ...	Wimmera	"
Deputy Sheriff ...	Ballaarat	"

Rank of Collector.	Station.	Sub-Treasury.
Registrar of County Court ... ..	Ballaarat ... ..	Ballaarat.
Clerk of the Peace ... ..	Ballaarat ... ..	"
Clerk of Petty Sessions ... ..	Ballaarat ... ..	"
Clerk of Petty Sessions ... ..	Buninyong ... ..	"
Clerk of Petty Sessions ... ..	Chepstow ... ..	"
Clerk of Petty Sessions ... ..	Creswick ... ..	"
Clerk of Petty Sessions ... ..	Lexton ... ..	"
Clerk of Petty Sessions ... ..	Crowlands ... ..	"
Clerk of Petty Sessions ... ..	Ballaarat ... ..	"
Inspector of Slaughter Houses ... ..	Ballaarat ... ..	"
Poundkeeper ... ..	Buninyong ... ..	"
Poundkeeper ... ..	Skipton ... ..	"
Poundkeeper ... ..	Burnbank ... ..	"
Resident Warden ... ..	Castlemaine ... ..	Castlemaine.
Sub-Treasurer and Gold Receiver ... ..	Castlemaine ... ..	"
Sub-Warden... ..	Castlemaine ... ..	"
Sub-Warden... ..	Hepburn ... ..	"
Sub-Warden... ..	Fryer's Creek... ..	"
Chinese Protector ... ..	Castlemaine ... ..	"
Deputy Sheriff ... ..	Castlemaine ... ..	"
Registrar of County Court ... ..	Castlemaine ... ..	"
Clerk of the Peace ... ..	Castlemaine ... ..	"
Clerk of Petty Sessions ... ..	Castlemaine ... ..	"
Clerk of Petty Sessions ... ..	Maldon ... ..	"
Clerk of Petty Sessions ... ..	Hepburn ... ..	"
Inspector of Slaughter Houses ... ..	Castlemaine ... ..	"
Poundkeeper ... ..	Forest Creek ... ..	"
Poundkeeper ... ..	Guildford ... ..	"
Poundkeeper ... ..	Elphinstone ... ..	"
Resident Warden ... ..	Maryborough... ..	Maryborough.
Sub-Treasurer and Gold Receiver ... ..	Maryborough... ..	"
Sub-Warden... ..	Maryborough... ..	"
Sub-Warden... ..	Amherst ... ..	"
Sub-Warden... ..	Moliagull ... ..	"
Sub-Warden... ..	Fiery Creek ... ..	"
Gold Receiver ... ..	Avoca ... ..	"
Gold Receiver ... ..	Fiery Creek ... ..	"
Chinese Protector ... ..	Maryborough... ..	"
Deputy Sheriff ... ..	Carisbrook ... ..	"
Registrar of County Court... ..	Carisbrook ... ..	"
Clerk of the Peace ... ..	Carisbrook ... ..	"
Clerk of Petty Sessions ... ..	Maryborough... ..	"
Clerk of Petty Sessions ... ..	Avoca ... ..	"
Clerk of Petty Sessions ... ..	Carisbrook ... ..	"
Clerk of Petty Sessions ... ..	Alma ... ..	"
Clerk of Petty Sessions ... ..	Amherst ... ..	"
Poundkeeper ... ..	Avoca ... ..	"
Poundkeeper ... ..	Carisbrook ... ..	"
Poundkeeper ... ..	Newbridge ... ..	"
Resident Warden ... ..	Sandhurst ... ..	Sandhurst.
Sub-Treasurer and Gold Receiver ... ..	Sandhurst ... ..	"
Sub-Warden ... ..	Sandhurst ... ..	"
Chinese Protector ... ..	Sandhurst ... ..	"
Deputy Sheriff ... ..	Sandhurst ... ..	"
Registrar of County Court ... ..	Sandhurst ... ..	"
Clerk of the Peace ... ..	Sandhurst ... ..	"
Clerk of Petty Sessions ... ..	Sandhurst ... ..	"
Clerk of Petty Sessions ... ..	Echuca ... ..	"
Inspector of Slaughter Houses ... ..	Sandhurst ... ..	"
Poundkeeper ... ..	Bullock Creek ... ..	"
Poundkeeper ... ..	Echuca ... ..	"
Resident Warden ... ..	Beechworth ... ..	Beechworth.
Sub-Treasurer and Gold Receiver ... ..	Beechworth ... ..	"
Sub-Warden ... ..	Beechworth ... ..	"
Sub-Warden ... ..	Snake Valley... ..	"
Sub-Warden ... ..	Buckland ... ..	"
Gold Receiver ... ..	Yackandanda ... ..	"
Commissioner of Public Lands ... ..	The Murray ... ..	"
Deputy Sheriff ... ..	Beechworth ... ..	"
Registrar of County Court ... ..	Beechworth ... ..	"
Clerk of the Peace ... ..	Beechworth ... ..	"
Clerk of Petty Sessions ... ..	Beechworth ... ..	"
Clerk of Petty Sessions ... ..	Benalla ... ..	"
Clerk of Petty Sessions ... ..	Buckland ... ..	"
Clerk of Petty Sessions ... ..	Wangaratta ... ..	"
Inspector of Slaughter Houses ... ..	Beechworth ... ..	"
Poundkeeper ... ..	Broken River ... ..	"
Poundkeeper ... ..	Wangaratta ... ..	"
Poundkeeper ... ..	Belvoir ... ..	"
Poundkeeper ... ..	Shepparton ... ..	"
All other Collectors whatsoever ... ..	Colonial Treasury, Melbourne.	"

V. The full amount of all Revenue collected is to be accounted for without deduction. Charges for commission on the sale of property (not Public Lands), and the share of penalties paid to seizing officers and informers, are to be considered as the only exceptions to this rule. In these cases the net amount is to be paid into the Treasury, but the account is to give full particulars of the deductions which have been allowed.

VI. In Melbourne and Geelong, Collectors of Revenue and all persons who may receive monies on account of the Government, are to pay over daily the amount of their collections to the Treasurer or Sub-Treasurer, as the case may be. In the Country Districts the payments into the Sub-Treasuries are to be made weekly, on the 8th, 15th, 22nd, and last days of each month; and when any of these days falls on a Sunday, the payment is to be made on the following day.

VII. In every case monies paid into the Treasury are to be accompanied by an Account, duly signed by the Collector, and giving full particulars of the amount paid in. (A.)

VIII. On the 10th day of each month the Treasurer will report to His Excellency the Governor the names of such Collectors as have failed to render their accounts at the proper time, and all payments to such Officers, whether for salaries or allowances, will be suspended until their accounts have been furnished.

IX. In the event of the sale, whether by auction or by tender, of property belonging to Government, the payment of the proceeds into the Treasury must be accompanied by the Account Sales, Tenders, or other documents relating to the transaction.

X. In case of the collection of any sums of an unusual or special nature, the person receiving such sums must obtain and hand over to the Treasurer the most satisfactory documents in his power, in order to show that the correct amount has been collected; and should any obstacles present themselves to his obtaining payment of sums justly due, or the documents necessary to establish the accuracy of the same, he is to make such representations to the Government as the nature of each case may require, stating at the same time his opinion as to the course best calculated to promote the object of his representations.

XI. All Officers and others who collect monies on account of the Public Revenue are to transmit to the Auditor, monthly, before the tenth of each month, attested returns or statements in the forms B 1 and B 2, shewing the total amount collected under each Head of Revenue within the preceding month, as well as the date and amount of each payment or remittance to the Treasurer or Sub-Treasurer, as the case may be. When no Revenue is collected during the month the Collectors will nevertheless furnish statements in the prescribed form, with the word "Nil" written in the space for inserting particulars.

XII. On the tenth of each month or immediately thereafter, the Auditor will report to the Governor the names of such Collectors as have failed to render such "Attested Returns" for the previous month; and all payments to such Officers, whether for salaries or allowances, will be suspended until their attested Returns have been furnished.

XIII. Approved forms of "Accounts" and "Attested Returns," are at all times to be strictly adhered to.

XIV. Any additional information which the Treasurer may require, is, upon application, to be furnished by the respective Collectors forthwith.

XV. In the event of a repetition of delay or inaccuracy in the rendering of "Accounts," or "Attested Returns," or of neglect or refusal to furnish such information as the Treasurer may require, the person in fault will render himself liable to immediate removal from the Public Service.

XVI. In addition to the abstracts and attested Returns transmitted by the Department of Customs, the Collectors will be required to keep and furnish as now detailed quarterly accounts. These will form the matter of special instructions.

XVII. Due security is to be given by every person entrusted with the collection of public money.

#### MONIES NOT FORMING PART OF THE REVENUE.

XVIII. Public officers receiving and paying monies which do not form part of the Consolidated Revenue, must keep correct books of accounts in such form as the Treasurer may from time to time prescribe; and they will be required to furnish such accounts and vouchers as the Treasurer may require.

#### EXPENDITURE.

XIX. No expenditure in excess of the Estimates is to be incurred without the authority of the Treasurer, who will be held responsible for obtaining an express order thereon of the Governor in Council, a copy of which must accompany the authority.

XX. No expense is to be incurred by any Head of Department without the authority of the Governor, and the production of that authority, or a reference thereto, with the account of expenditure, will in all cases be considered essential to enable the Treasurer to liquidate an account.

XXI. Heads of Departments will be held responsible for bringing under the notice of the Executive Government any matter involving an increase of expenditure.

XXII. Before recommending any expenditure whatever Heads of Departments are to ascertain whether the vote for the service can sustain the charge; if not the whole circumstances must be detailed when the authority is applied for.

XXIII. With respect to expenditure included under the Head of Fixed Establishments, viz.:—salaries, allowances, and minor contingencies, a general authority will be conveyed to the Head of Department to pay monthly accounts for those services. (C.) But he must also obtain a special authority for every new appointment, although no change in the number of officers may have taken place.

XXIV. With respect to service not included under the Head of Fixed Establishments, the Head of Department must, on the 25th of the month before that during which the expense will be incurred, submit a schedule of the charges for which provision is sought together with a statement of the probable sum required during the remainder of the year, to the proper officer who will obtain the command of the Governor. (D and E.)

XXV. Reference for the above purposes should be made

To the ATTORNEY GENERAL by the following Departments:—

Supreme Court,  
Law Officers and Crown Solicitor,  
County Courts,  
Petty Sessions,  
Coroners.

To the TREASURER by the following Departments:—

Gold Receivers and Sub-Treasurers,  
Postmaster General,  
Colonial Storekeeper,  
Government Printer,  
Ecclesiastical,  
Pounds,  
Charitable Institutions.

To the COMMISSIONER OF PUBLIC WORKS by the following Departments:—

Central Road Board,  
Commissioners of Sewerage and Water Supply,  
Botanic Gardens.

To the COMMISSIONER OF TRADE AND CUSTOMS by the following Departments:—

Immigration,  
Electric Telegraph,  
Steam Navigation Board,  
Inspector of Distilleries.

To the SURVEYOR GENERAL by the following Department:—

Commissioners of Public Lands.

To the CHIEF SECRETARY by all other Departments not hereinbefore named.

No authority however will be granted for expenditure varying from the details of the Estimates (although the items of the Appropriation Act may not be affected) without the concurrence of the Treasurer, to whom the facts must be fully submitted, and who will obtain the Governor's commands.

XXVI. Abstracts of all authorities issued or cancelled must be furnished weekly to the Treasurer and the Auditor. (F 1, F 2, and F 3.)

XXVII. With regard to stores, a requisition is to be furnished in the manner laid down in the Regulations respecting Stores and Transport: and a reference to the number of the approved requisition is to appear on the face of each account.

XXVIII. Accepted Tenders, as published in the *Gazette*, are to be considered as authorities to the Treasurer and Auditor for the passing of accounts. The Printer is, therefore, to submit proofs of all such notices to the Head of Department by whom the tenders are called for, in order that the press may be corrected.

XXIX. All disbursements, except as hereinafter provided, whether the expense has been incurred under general or special authority or approved requisition, are to be made by final payment at the Treasury or Sub-Treasury of the District, as may be arranged by the claimant or Head of Department in his name.

XXX. On the 1st day of each month or as soon thereafter as may be practicable, Heads of Departments are to prepare and submit to the Treasurer Abstracts of Payments which they will require to make for the salaries, allowances, and minor contingent expenses of their Departments for the month previous. No item is to be included in these Abstracts until the exact sum payable has been ascertained, and in every case in which the exact sum payable is not known, the item is to stand over until the next month's Abstract is prepared. (G.)

XXXI. After examining the monthly Abstracts the Treasurer will pay the monies to the Head of Department (or will cause them to be paid at a Sub-Treasury, as the case may be), taking his receipt for the same.

XXXII. Heads of Departments will be held responsible for the due appropriation of the monies in accordance with the Regulations; and they will be required to render with their Abstracts for each month Vouchers for the month previous, bearing the signatures of the persons to whom the payments were made, and duly completed in all respects. The sums

shewn by the Accounts should agree in all respects with those placed in Abstract, and any discrepancy is to form the subject of a special report to the Treasurer when the Vouchers are sent in.

XXXIII. The Treasurer will make no payments for the salaries and allowances of a particular Station or Sub-department until the Vouchers for the previous month for the same Station or Sub-department shall have been rendered in a complete state.

XXXIV. In every case it is to be understood that the receipt upon an account is not to be signed until the time of actual payment.

XXXV. Heads of Departments named in the notice of the 6th September, 1855, will be entitled to receive from the Treasurer on the 1st day of each month, the amount set down in the scale as being their allowance of Petty Cash. They will be required to make an application in the proper form on the 25th of the month previous, and will be held responsible, in accordance with the Regulations, that the monies are properly applied. (H.)

XXXVI. For the purpose of paying allowances to Witnesses, Jurors, the Rations of Prisoners in Country Locks-up, repairs to buildings, Stores of small value, and other minor expenses, advances will be made from time to time to Heads of Departments. (I.)

XXXVII. No advance will be made to any Public Officer unless he state the period within which it is proposed to account for the appropriation of the amount which he requires; and if he fail to adjust or repay the same within such period, all payments to him of any nature, whether salary or otherwise, will be suspended.

XXXVIII. Every Officer will further be required to procure from the Treasurer a receipt for the repayment of the advance, or a certificate that it has been adjusted, a copy of which he will forward without loss of time to the Auditor.

XXXIX. With the view of reducing the number of claims on the Public Chest, the salary given to all Officers is to be considered as being in full of all personal allowances, such as Equipments, Quarters, Rations, &c., and this rule is not to be departed from without special authority. For other allowances, such as Forage, a commutation will, wherever practicable, be given.

**DIRECTIONS FOR THE PREPARATION OF ACCOUNTS.**

XL. All Accounts of Expenditure are to be transmitted to the Treasury only through the Chief Officer of the Department by which they were incurred, and they are as a general rule to be certified by that Officer, that is to say;—

Accounts against the following Departments,	Are to be Certified by
Legislative Council ... ..	The Clerk of the Council
Legislative Assembly ... ..	The Clerk of the Legislative Assembly
Chief Secretary ... ..	Chief Secretary, or Assistant Secretary
Treasury and Sub-Treasuries ... ..	Treasurer
Auditor General ... ..	Auditor General
Executive Council ... ..	Clerk of Executive Council
Supreme Court Offices ... ..	Their Honors the Judges
	The Registrar
	The Prothonotary
	The Master in Equity
	The Sheriff
Law Officers of the Crown and Crown } Solicitor ... ..	The Attorney General
The Sheriff and Deputy Sheriffs ... ..	Crown Solicitor
Courts of General Sessions and County } Courts ... ..	The Sheriff
Customs ... ..	Chairman of General Sessions, or Registrar of County Court
Post Office ... ..	The Commissioner of Trade and Customs
Gold Fields ... ..	Postmaster General
Local and District Courts ... ..	The Resident Wardens
Ports and Harbors ... ..	The Chairman
	Chief Port and Harbor Master
Petty Sessions ... ..	Stipendiary Magistrates
	Chairman of the Bench, or
	Clerk of Petty Sessions
Police ... ..	The Chief Commissioner
Gaols ... ..	The Sheriff
Penal Establishments ... ..	The Inspector General
Coroners ... ..	The Coroners
Commissioner of Public Works... ..	The Commissioner of Public Works
Roads and Bridges ... ..	President of Central Road Board
Stores and Transport ... ..	The Colonial Storekeeper
Denominational Schools... ..	The Secretary
Medical—including Lunatic Asylum, } Health Officer, and Sanatorium ... ..	The Chief Medical Officer
Registrar General ... ..	The Registrar General
Government Printer ... ..	The Government Printer
Electric Telegraph ... ..	The Superintendent
Survey ... ..	The Surveyor General
Aborigines ... ..	The Visiting Magistrate, or Guardian of Aborigines
Immigration ... ..	The Immigration Agent
Public Lands ... ..	The Chief Commissioner of Public Lands

XLI. No account is to include services forming a charge upon separate years, or upon more than one department.

XLII. All Bills of Particulars must be made out on the prescribed forms (J 1, J 2, J 3, J 4, J 5,) and must clearly set forth, in the case of services performed, the exact dates or periods of service, the rates of remuneration, and the name of the place; and in the case of articles purchased, the exact dates or periods, the places of delivery, the quantities and the prices of the several articles. They must also be invariably signed opposite the total amount by the claimant, as a guarantee of the correctness of his claim. On payment of the money the receipt may be signed either by the claimant or by his authorised Agent.

XLIII. When any payment is made to a person unable to write, his mark is to be vouched by a witness, as having been made in his presence. All receipts for contingent expenditure are to be vouched by a respectable witness in whose presence the payment has been made.

XLIV. In stating periods the first and last day specified are both to be considered as inclusive.

XLV. The amount of all wages or allowances fixed according to a daily rate is invariably to be calculated on the exact number of days contained in the period for which they are charged. The proportion of a salary for a broken period is to be computed by multiplying the amount of the monthly salary by the number of days in the broken period, and dividing by the number of days in the month. It will be incumbent on every officer entrusted with the incurring of expenditure to see that the accounts are properly filled up and completed in accordance with these Regulations and with the printed directions upon each form.

XLVI. Should an account once certified by the Head of a Department be represented as having been lost or mislaid, no duplicate is to be signed until the Head of Department shall have satisfied himself that the account has not been paid, and that it has been really lost by the claimant. He may then sign another account which is to be marked in red ink "duplicate" across the face thereof, but he is in such case to make a special report to the Treasurer on the subject.

XLVII. Heads of Departments are enjoined to take care that no claims against their Departments rendered prior to, or on the 1st day of any month, are allowed to be outstanding after the termination of that month. Neglect of this Regulation may entail great inconvenience upon persons having dealings with the Government, and interfere with a due knowledge of the state of the finances on the part of the officers responsible for their regulation.

#### MODE OF KEEPING BOOKS.

XLVIII. All Heads of Departments and persons entrusted with public money, whether it be on account of the Revenue or for payment of salaries, wages, allowances, petty expenses, or under advances, are required to keep a Cash Book, in which they will enter on one side the sums received and on the other the amounts paid, a balance being struck weekly. (K.)

XLIX. No credit should be given in the Cash Book by deduction, as by doing so the amount is lost sight of and not carried to its proper head of service; every debit and credit should therefore be a direct charge or discharge.

L. Heads of Departments are further required to keep a Register of all accounts passing through their offices, supported by the acquittances of the persons concerned when payments are made, or otherwise stating in what manner the account has been disposed of. (L.)

LI. The Treasurer will from time to time cause the Cash Books and Registers of the several Departments to be scrutinised, and any neglect in keeping up the Books day by day is to be reported for the Governor's information.

#### TREASURY PAYMENT.

LII. On and after the 1st January, 1856, no advances, except for minor services herein provided for, will be granted, and the plan of making all payments at the Treasury or Sub-Treasuries will be resorted to.

LIII. All Revenue collected by the Officers mentioned in clause No. 4 of the Regulations is to be paid into the Sub-Treasuries, but expenditure may be defrayed either at the Sub-Treasury of the District or at the Treasury in Melbourne, as the claimant may prefer.

LIV. All accounts whatsoever, before presentation at the Treasury, must be signed by the Head of the Department, and if intended for payment at a Sub-Treasury, the name thereof must be stated on the face of the account. Should accounts when presented for payment prove to be incomplete or vitiated in any essential particular, by erasure, interlineation or otherwise, payment will be refused until they have been completed or made out anew, as the case may require.

LV. Accounts presented at the Treasury in Melbourne, duly signed by the Head of Department, and completed in accordance with the Regulations, will be forthwith paid, or will be forwarded to a Sub-Treasury for payment, as the case may be. Should it afterwards appear, when the accounts are submitted for audit, that any material error has been committed, that the authority is insufficient, or that the voucher is essentially imperfect, the Auditor will surcharge the Treasurer with the amount, and should the defect not be at once remedied on the Treasurer's application, all payments, whether of salaries or allowances to the Head of Department, will be suspended until the amount has been recovered.

LVI. In order that this liability may be clearly defined, it is determined that the Head of each Department shall be held responsible for the correctness of all accounts for the salaries, allowances and incidental expenses of his Department, and generally for all accounts incurred by himself; but that the Commissioner of Public Works and Storekeeper shall respectively be considered responsible for all accounts incurred by them in the name of other Departments.

LVII. Each Head of Department is enjoined to afford every facility to persons having claims against his Department, in the preparation of their accounts; and he is to use his utmost endeavours to secure the prompt settlement of all accounts by making the necessary arrangements with the Treasurer.

LVIII. In the case of Minor Expenses included in some general authority, such as Funerals for the Department of Coroners in the Country Districts, and Firewood for Office use, wherever there may be no Treasury or Sub-Treasury the respective Officers are to incur the expenditure for the services or supplies, and to render accounts in the proper form, and they will receive the amount on the next occasion of receiving salary. It is however to be distinctly understood that in this matter, as in all others, the respective Officers are to act only under authority, and that should they exceed their powers, they will be held personally responsible for any accounts which they may incur in the name of the Government.

LIX. Under these Regulations, all accounts will be paid at the Treasury or Sub-Treasuries before final audit; but the Treasurer will be required to render daily to the Auditor an account of his receipts and disbursements, supported by vouchers; and when his accounts shall have been audited and found to be correct, he will be entitled to receive a warrant under the hand of the Governor as a final discharge. The Treasurer and each Sub-Treasurer will further be required to render to the Auditor a Monthly Account of Receipts and Disbursements, declared to before the usual competent authority.

#### PERIODICAL ACCOUNTS OF REVENUE AND EXPENDITURE.

LX. The object of the system of Treasury payment is to render each transaction final and complete in itself, and to enable it to be brought at once to account. This end must therefore be kept in view by every person whose duty it is to collect or disburse the Public Monies.

LXI. So soon after the termination of each quarter as may be practicable, the Treasurer is to prepare a Statement of the Revenue and Expenditure of the Colony for the Quarter, and is to submit it to the Auditor for examination, and when it shall have been found to be correct it is to be countersigned by the Auditor, and to be published in the *Government Gazette* for general information.

LXII. An annual statement is in like manner to be compiled, and is after audit to be laid before the Legislature.

#### INSPECTION OF ACCOUNTS.

LXIII. The Auditor General will at all times have access to the books and accounts of every department.

LXIV. At least once in every half-year it will be his duty to visit the several Offices in which accounts of Revenue and Expenditure are kept, and he will do this without previous notice and at irregular intervals.

LXV. At these visits of inspection he will carefully examine the Books and Accounts, and will see that they have been accurately and regularly kept in accordance with the uniform plan herein laid down: and, at the termination of each round of inspection, he will render a report upon the state of the Accounts for the information of the Governor.

LXVI. Should he have reason to suspect fraud on the part of any person entrusted with the collection or disbursement of the public money in any Department, or should instances of extreme negligence come under his notice, he will have power to take possession of the books and accounts until such time as an investigation into the facts of the case can be instituted.

LXVII. The Auditor may, at his discretion, depute the duty of inspection to an officer of his Department.



A.

CLAUSE 7 OF REGULATIONS.

VICTORIA.

ACCOUNT of all Sums handed over or remitted to the Treasurer (or Sub-Treasurer, as the case may be) in payment of \_\_\_\_\_, collected by \_\_\_\_\_, ns \_\_\_\_\_ at \_\_\_\_\_,

Date.	Particulars.	Amount.

Amounting in all to \_\_\_\_\_ (Signature)  
 Credited at the Treasury, on the \_\_\_\_\_, 185 .

B 1.

CLAUSE 11 OF REGULATIONS.

RETURN of all Monies collected by \_\_\_\_\_, from the \_\_\_\_\_ day of \_\_\_\_\_, to the \_\_\_\_\_ day of \_\_\_\_\_, 185 , both days inclusive.

Date.	Particulars.	Amount.
TOTAL ... .. £		
SETTLEMENT OF THE ABOVE WITH THE TREASURY.		
Date.	Description of Payment.	Amount.
TOTAL ... .. £		

I, \_\_\_\_\_ do solemnly and sincerely declare that the above is a true and faithful account of the sums collected by me as \_\_\_\_\_ from the \_\_\_\_\_ day of \_\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_, 185 , both days inclusive; and that I have paid over the whole amount to the \_\_\_\_\_ at \_\_\_\_\_; and I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the ninth year of the reign of Her present Majesty, intituled, "An Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the Government of New South Wales, and to substitute Declarations in lieu thereof, and for the suppression of voluntary and extra-judicial Oaths and Affidavits."

Declared before me, at \_\_\_\_\_ }  
 this \_\_\_\_\_ day of \_\_\_\_\_, 185 . }

(Signature of a Magistrate)

**B 2.**

**CLAUSE 11 OF REGULATIONS.**

RETURN of all Fines and Forfeitures collected by \_\_\_\_\_ as Clerk to the Bench at \_\_\_\_\_  
 from the \_\_\_\_\_ day of \_\_\_\_\_ 185 , both days inclusive.

Date.	Particulars of the several Fines. (Classed according to the Acts under which inflicted.)	Amount.		
Total Amount of Fines collected ... .. £				
Amount paid by me to Informers, as per receipts, by order of the Magistrates				
Amount payable to the Treasury ... .. £				

I, \_\_\_\_\_ do solemnly and sincerely declare that the above is a true and faithful account of the sums collected by me as Clerk to the Bench at \_\_\_\_\_ from the \_\_\_\_\_ day of \_\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_ 185 , both days inclusive; and that I have paid over the net amount to the \_\_\_\_\_ at \_\_\_\_\_; and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the ninth year of the Reign of Her present Majesty, intituled, "*An Act for the more effectual abolition of Oaths and Affirmations taken and made in the various Departments of the Government of New South Wales, and to substitute Declarations in lieu thereof, and for the suppression of voluntary and extra-judicial Oaths and Affidavits.*"

Declared before me at \_\_\_\_\_ day of \_\_\_\_\_ 185 }  
 this \_\_\_\_\_ day of \_\_\_\_\_ }  
 (Signature of a Magistrate.) \_\_\_\_\_ Clerk to the Bench.

**C.**

**CLAUSE 20 OF REGULATIONS.**

**AUTHORITY FOR ESTABLISHMENTS.**

December, 185 .

Sir,  
 I am directed by the Governor to transmit to you the accompanying Schedule of your Establishment for the ensuing year, and to convey to you the authority of His Excellency to receive or cause to be received by an officer of your Department, from the Treasury, and in like manner to pay to the respective claimants the salaries, allowances, and minor contingencies therein enumerated.

I have, &c.,

N.B.—The enclosure will generally be the printed Estimates referred to in Articles of Instructions No. 1.

**D.**

**CLAUSE 21 OF REGULATIONS.**

APPLICATION for Authority to incur the following Expenses in the Department of \_\_\_\_\_ during \_\_\_\_\_ 185 .

Particulars.	Temporary Salaries.	Contingencies.	Buildings and Repairs.	Rents.		Total.
TOTAL ... .. £						

Signature of Head of Department.

Approved,

N.B. This document is to be accompanied by an explanatory letter.

E.

CLAUSE 21 OF REGULATIONS.

AUTHORITY FOR EXPENSES OTHER THAN THOSE OF ESTABLISHMENTS.

SIR, Having laid before the Governor your application No. . . . ., for the month of . . . . ., 185 . . . . . I am directed to convey to you His Excellency's authority for incurring the following expenses, being the sums for which you request authority (or as the case may be).

Particulars.	Temporary Salaries.		Contingencies.		Building and Repairs.		Rents.		Total.
TOTAL . . . . . £									

I have the honor to be, Sir,  
Your most obedient Servant,

To

F 1.

CLAUSE 22 OF REGULATIONS.

Office, Melbourne, 185 . . . . .

HIS Excellency the Governor, in Council, has been pleased to Appoint the undermentioned persons

No. of the Authority.	Name of the Person appointed.	In whose place.	Rate of Salary.	Allowances.		Date of Commencement.	References.*	
				What nature.	Rate or Amount.			

\* These columns are to be filled up, if necessary, in the department addressed.

To

F 2.

CLAUSE 22 OF REGULATIONS.

THE undermentioned Authorities for Contingent Expenditure have been issued this day of . . . . ., 185 . . . . .

No. of the Authority.	To whom issued.	Particulars.	Maximum Amount authorised.		Special Conditions (if any).

F 3.

CLAUSE 22 OF REGULATIONS.

THE following Authorities previously issued have been cancelled:—

Authority.		On what day notified.	Particulars.
Number.	Date.		

N.B.—Authorities that have been modified or amended in any respect, but not wholly cancelled, should nevertheless be notified as cancelled; and the amended Authorities should be returned as new Authorities.


G.

CLAUSE 26 OF REGULATIONS.

ABSTRACT of Expenses in the Department of \_\_\_\_\_ for the month ending 185 .

Date.	Particulars.	Amount.
	(N.B.—A separate Abstract for each Treasury District. When the Abstract is for sums receivable at a Sub-Treasury it is to be signed by the Chief Officer of the District, and countersigned by the Head of his Department.)	
TOTAL ... .. £		

I certify upon honor, to the best of my knowledge and belief, after due enquiry, that the expenses charged in the above Abstract were necessarily incurred in accordance with the regulations respecting Public Accounts, and that the bills have been presented for payment; and I undertake, on receiving the several sums from the Treasury, to defray the accounts, and to render vouchers in the manner prescribed by the Regulations.

Signature of the Head of Department 

RECEIVED on the  
the sum of

185 , from \_\_\_\_\_, Esquire,  
for the settlement of the above accounts.

Witness to payment and signature—



**J I.**

**CLAUSE 39 OF REGULATIONS.**

THE Department of \_\_\_\_\_ at \_\_\_\_\_ day of \_\_\_\_\_

Dr. to the undermentioned persons for Salaries and Wages, from the \_\_\_\_\_ day of \_\_\_\_\_

185 , inclusive.

Situation.	Name.	Period.		No. of Days.	Rate.		Amount.	We, the undersigned, do hereby acknowledge to have received from the sums opposite to our several Names, being in full of our Salaries and Wages for the periods herein specified.	Date of Payment.
		From	To		Per Diem	Per Ann.			
<b>TOTAL</b>									

I certify that the individuals named in the foregoing Account were actually employed in the Situation and during the period specified opposite the name of each respectively.

Signature of the Head of Department—

J 2.

CLAUSE 39 OF REGULATIONS.

THE Department of \_\_\_\_\_

at \_\_\_\_\_  
Dr. to \_\_\_\_\_

Date or Period.	Full Particulars.	Rate.	Amount.		
	N.B.—These accounts should be ruled in faint lines.				
Signature of Claimant—		£			

I certify to the best of my knowledge and belief, after due enquiry, that the foregoing account is true and correct in every particular; and that this expenditure has been incurred under the authority of (state whether Special Authority or General Regulations).

Signature of the Officer by whom }  
the expenditure was incurred }

Signature of the Head }  
of the Department }

Received on the \_\_\_\_\_ 185 , from \_\_\_\_\_ Esquire,  
the sum of \_\_\_\_\_ in full payment of the above account.

Witness to the payment and signature—

J 3.

CLAUSE 39 OF REGULATIONS.

RATIONS OF PROVISIONS.

THE Department of \_\_\_\_\_

for Rations supplied as per annexed Return.

at \_\_\_\_\_  
Dr. to \_\_\_\_\_

Period for which supplied.	Description of Ration.	Number of Rations.	Rate per Ration.	Amount.		
				£	s.	d.
	No. 1.—Immigrants ... ..					
	No. 2.—Officers and men in the Government Service ... ..					
	No. 2.—Prisoners confined in Gaol ...					
	&c. &c. &c.					
Signature of Claimant _____		TOTAL ... ..	£			

I certify that the rations charged for in the foregoing account were supplied by, and were duly received from, the abovenamed \_\_\_\_\_; and that in respect of quality and quantity, the same were agreeable to the terms of \_\_\_\_\_

Signature of the Officer in charge at the place or station \_\_\_\_\_

Counter-signature of the Colonial Storekeeper \_\_\_\_\_

I certify that having carefully examined the Account and the Return hereunto annexed, signed by \_\_\_\_\_, and from my knowledge of the number of persons who were entitled to and received rations, and other circumstances connected with the abovementioned Department, I believe the same to be correct.

Signature of the Head of the Department \_\_\_\_\_

Received this \_\_\_\_\_ day of \_\_\_\_\_ 185 , from \_\_\_\_\_ the sum  
of \_\_\_\_\_ pounds shillings and \_\_\_\_\_ pence, in full of the above account.

Witness to the payment and signature—

J 3.—Continued.

RETURN of the number of Rations of Provisions issued during the period from the day of to the day of for the use of the Department of

Date when Issued.	Period for which Issued.	Class of Persons to whom Issued.								Total Number of Rations Issued.	Remarks explanatory of the causes of variation in the numbers.
		Ration No.	Ration No.	Ration No.	Ration No.	Ration No.	Ration No.	Ration No.	Ration No.		
TOTALS ... ..											NOTE.—The different classes of persons entitled to rations are to be carefully distinguished.

I certify that the rations of provisions mentioned in the foregoing return were actually and duly issued for the use of the Department of at and that the foregoing return is true in every particular.  
Signature of the person in charge of the issue of the rations

J 4.

CLAUSE 39 OF REGULATIONS.

ALLOWANCE IN LIEU OF FORAGE.

DEPARTMENT of the at Dr. to

Period.	Particulars.	Amount.		
	For his allowance in lieu of forage for horse			
	At £ per annum ... ..			
	TOTAL ... .. £			

I certify that I actually kept horse for the performance of my public duty for every day of the above-mentioned period, and that I provided forage for the same, at my own expense.

Received on the 185, from Esquire, the sum of in full payment of the above account.  
Witness to the payment and signature—

J 5.

CLAUSE 39 OF REGULATIONS.

TRAVELLING EXPENSES.

DEPARTMENT of the at Dr. to

Date.	Full Particulars of the Expenses.	Amount.		
	TOTAL ... .. £			

I hereby certify that the sum charged in the above account is the amount of expenses actually incurred and paid by me at the dates named, when travelling under the authority of (state whether special authority or General Regulations); and I further certify that the said expenses were necessarily incurred, and that they are fair and reasonable in amount.

Received on the 185, from Esquire, the sum of in full payment of the above account.  
Witness to the payment and signature—





