

[185]



VICTORIA  
GOVERNMENT GAZETTE.

Published by Authority.

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

---

---

No. 7.]

WEDNESDAY, JANUARY 22.

[1930

---

---

AUDIT ACT 1928 (No. 3640), SECTION 5.

---

GENERAL REGULATIONS  
RESPECTING PUBLIC ACCOUNTS.



*Audit Act 1928 (No. 3640), Section 5.*

## GENERAL REGULATIONS RESPECTING PUBLIC ACCOUNTS.

*At the Executive Council Chamber, Melbourne, the twentieth day of January, 1930.*

PRESENT :

His Excellency the Governor of Victoria.

Mr. Tunnecliffe

Mr. Williams.

**H**IS Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth hereby, in pursuance of the provisions of Section 5 of the *Audit Act 1928* (No. 3640), make the following General Regulations respecting Public Accounts, to come into operation on and from the 20th day of January, 1930, in lieu of of all other General Regulations then in force, which are hereby revoked.

### I.—FINANCIAL YEAR.

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

### II.—BASIS OF ACCOUNTS.

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

### III.—REVENUE.

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

4. Collectors of Imposts and all other persons in the Public Service who may collect moneys for the Public Account shall, in the event of the notification under section 18 of the *Audit Act 1928* not being received by them, pay their collections on the last day of each month to the Receiver of Revenue at the Treasury, Melbourne.

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

6. The full amount of all collections, deducting only charges legally payable therefrom, shall be paid into the Treasury, accompanied with the Statements to be rendered under sections 19 and 21 of the *Audit Act 1928*, known as **A** and **C**, and hereinafter designated "Statements of Collections."

### TRUST MONEYS, ETC.

7. All moneys collected by any persons in the Public Service for the use or benefit of any other person shall be dealt with and accounted for as directed in sections 25, 26, and 27 of the *Audit Act 1928*.

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

### SURCHARGES AND SHORT COLLECTIONS.

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

## IV.—PREPARATION OF STATEMENTS OF COLLECTIONS.

10. The Statements to be furnished by Collectors of Imposts and Receivers of Revenue under sections 19 and 21 of the *Audit Act* 1928 shall be respectively on the Forms **A** and **C** annexed, and shall be prepared as follows:—

- (a) The collections on account of revenue shall be arranged and classified so as to accord with the annual Estimates of Revenue, and shall be shown in totals under the several sub-heads, and carried out in a grand total; collections on account of loans, funds, or special accounts must be carried out in separate totals.
- (b) When any moneys are received for the sale of public property, the said Statements shall be accompanied with account sales and other documents relating to the sale.
- (c) When moneys are received in satisfaction of surcharges or to be credited to advances or in reduction of expenditure, the Statements shall be accompanied with Form **D** annexed, duly completed.
- (d) The Revenue Statements shall be so prepared as to ensure ready identification of the particulars therein given and shall be accompanied by any necessary particulars for showing the correctness of the sums collected and the sources whence they were derived; and should any moneys be paid in under a surcharge or an inspection report, a note is to be made on the Statement which will connect the collection with the query or the report concerned.

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

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

13. When no money is collected during any month, the Collector shall nevertheless furnish the "Declared Return" at the proper time to the Auditor-General in the form prescribed by section 24 of the *Audit Act* 1928 with the word "Nil" written across the face of it.

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

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

## V.—LICENCES, Etc.

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

17. Receivers of Revenue, Collectors of Imposts, and other duly authorized officers shall in no case, where money is tendered to them in their official capacity, issue manuscript receipts or acknowledgments for such moneys, but shall make use of forms of acknowledgment, which have been printed by the Government Printer. In cases where it becomes necessary to cancel receipt or licence forms, they are to be left attached to the butts for inspection purposes. Duplicate receipts are not to be issued without the sanction of the Under Treasurer.

## VI.—EXPENDITURE AND DISBURSEMENTS.

### LIMITATION OF APPROPRIATIONS.

18. Attention is drawn to section 36 of the *Audit Act* 1928, which directs that "no sum or sums of money which is, are, or shall be appropriated from the Consolidated Revenue for the service of any financial year shall be issued and applied except for such services and purposes as shall come in course of payment during the year for which such appropriation is or shall be made: Provided that for any of the 'services and purposes' as aforesaid as shall remain unpaid at the end of the said financial year payment may be made not later than the thirty-first day of July in each and every year, and such payment shall be deemed to have been made within the said financial year."

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

19. Every Order in Council under section 35 of the *Audit Act* 1928 shall be obtained through the Treasurer, who shall notify the Auditor-General on the form **I** annexed, and no liability is to be incurred until the requisite authority has been so obtained.

### AUTHORITY FOR EXPENDITURE.

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

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

21. Full particulars regarding all appointments, promotions, and transfers, the dates thereof, and the rates of pay in connexion therewith shall be promptly forwarded to the Auditor-General on the Form **W** annexed or otherwise. All authorities for pensions, superannuation allowances, gratuities, and compensation for loss of office shall be obtained by the Treasurer, and be referred by him to the Auditor-General for notation.

22. All contracts entered into on behalf of the Government and all Orders in Council authorizing the construction of any public works without contract shall be published in abstract in the *Government Gazette* as early as practicable. The provisions of this clause shall not apply to the Public Works Department as regards contracts the expenditure in connexion with which does not exceed One hundred pounds.

23. Tenders shall be publicly invited and contracts taken for all works and for the supply of all goods, tools, materials, machinery, &c., the cost of which shall exceed the sum of one hundred pounds, unless the expenditure be specially authorized by the Governor in Council.

The provisions of this clause shall not apply to:—

- (a) The Railway Department except as regards works of construction.
- (b) The Public Health Department as regards infectious and contagious diseases, and other matters of urgency under the Health Act.
- (c) The Government Printing Office as regards expenditure on gun and printing ink.

- (d) The Mines Department as regards all parts, repairs and alterations of boring machines, drills, drilling tools and batteries (testing plants).
- (e) All Departments as regards the purchase of goods, tools, materials, machinery, &c., in cases where the Tender Board has approved of the purchase after two or more quotations have been obtained.
- (f) The State Electricity Commission as regards the purchase of goods or in connexion with the Commission's General Store at Yallourn.

24. To enable the Treasurer to calculate the amount of moneys likely to become due and payable in each month, in accordance with section 31 of the *Audit Act 1928*, the Treasurer may, if he think fit, require any Minister to furnish a statement in the Form **M** annexed.

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

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

#### PAYMENT OF ACCOUNTS.

27 (a) Claims against the Public Account will be paid by the Paymaster, Melbourne, through the post or on application by the payee; and, in certain cases by Heads of Departments or other officers, from advances to be made to them as hereinafter provided.

(b) All cheques drawn on the Public Account or on any Departmental Account and transmitted through the post to payees shall be made payable to order and crossed "Not Negotiable," and in cases other than where payment is made through the post, the cheques must be similarly made payable to order and crossed "Not Negotiable" wherever practicable.

28. Accounts for payment by the Treasury shall be forwarded by the proper officer direct to the Treasury, and shall in no circumstances be handed to the claimant for presentation or transmission.

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

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

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

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

- (1) The subordinate Teachers of the Education Department in favour of the Head Teachers of their respective schools.
- (2) Mining Registrars.
- (3) Electoral Registrars.

- (4) Registrars of Births and Deaths.
- (5) Diamond drill and battery employés.
- (6) Issuers of Miners' Rights, &c.
- (7) Public Vaccinators.
- (8) Labourers and Artisans employed by the State Rivers and Water Supply Commission.
- (9) Labourers and Artisans temporarily employed by the Department of Public Works.
- (10) Labourers and Artisans temporarily employed by the Department of State Forests.
- (11) Officers of the various State Departments in connexion with the payment of salaries and allowances provided that an Order in the Form **Hb** annexed is given to an officer authorized by the Head of the Department concerned. In all such cases payment must be made by "Not Negotiable" cheque.

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

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

Signed,

Claimant.

- (b) To holders of Form **Ha** annexed hereto in connexion with the payment of salaries, wages, and allowances of employees of the Railway Department who are absent on leave or on duty or who have left the service.
- (c) To holders of a power of attorney, on production of the power or a copy certified by the Registrar-General, and, after registration of the same, by the Department concerned, by the Treasury and the Paymaster at the Office at which an account is payable and by the Auditor-General. This regulation is not to apply in cases of refunds where the Commissioner of Taxes has certified that the amount is legally payable to the Attorney, or to accounts on which the Master in Equity, the Curator of Estates of Deceased Persons, or the Crown Solicitor has certified that the amount is legally payable to the Attorney.
- (d) To executors and administrators, on production of probate of will or letters of administration, and after registration of the documents as in the case of powers of attorney. This Regulation is not to apply in cases of refunds where the Commissioner of Taxes has certified that the amount is legally payable to the executor or administrator, or to accounts where the Curator of Estates of Deceased Persons, the Crown Solicitor, or the Master in Equity has certified that the amount is legally payable to the executor or administrator.
- (e) Upon such other conditions as the Treasurer may in each case sanction in writing.

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

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

33. Heads of Departments, Accountants, and other officers in the Government service shall not, without the special permission of the Minister, act as agents or attorneys for the receipt of moneys due for services rendered for their respective Departments. This Regulation does not apply in cases where Order Form **Ha** is given by officers of the Railway Department in connexion with the payment of their salaries, wages, and allowances.

34. An "Advice to Payee" in the Form **V** annexed must accompany each claim rendered on a "Postal Payment" account form transmitted by the Departments to the Treasury for payment. Particulars of the services for which payment is being made must be shown on the Advice, in sufficient detail, to clearly identify the payment. Where the amount of the claim has been altered particulars of such alteration are to be shown on the Advice to Payee unless the claimant has been otherwise notified.

#### ADVANCES.

35. Heads of Departments and other officers authorized by the Minister of the Department concerned may be supplied by the Treasurer in the manner hereinafter mentioned with funds by way of advances to enable them to defray salaries, allowances, wages, departmental contingencies, and other expenditure which it may be deemed desirable to defray from such funds.

Salaries, wages, &c. (except those of His Excellency the Governor, His Majesty's Ministers, and the Victorian Railways Commissioners) shall be paid fortnightly. In all Departments other than the Department of Railways the day of payment shall, where practicable, be the second Friday in the fortnight, and the period for which payment is to be made shall be inclusive of the following Saturday. In the case of the Railway Department salaries, wages, &c., shall be paid on each alternate Thursday, and the amount of each payment shall be for the period ending on the previous Saturday.

Should a public holiday fall on a fixed pay day payment shall be made upon the last preceding day upon which the Government offices are open for business. Payment of salary, &c., may, however, be made to any officer who has been granted leave of absence on the last day of his attendance on duty prior to commencing his leave, provided that the period of leave shall extend beyond the next pay day.

Where wages are payable at a daily or weekly rate, they may be paid either weekly or fortnightly as the Head of the Department directs on the last working day of the term.

As regards pensions, other than pensions under Act No. 1997, payments will be made direct to the persons concerned fortnightly by means of "Not Negotiable" cheques through the post or otherwise.

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

37. If the exigencies of the service demand it, special advances may be made, with the consent of the Treasurer, upon an application approved by the responsible Minister in the Form **La** or **LLa** annexed. 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.

38. Officers who receive annual or special advances shall, in order to maintain themselves in funds for the purposes of their respective Departments or services during the financial year, apply to the Treasurer, as often as may be necessary, for a reimbursement of the amount paid out of such advances; but no account shall be withheld from the Treasury for a longer period than one month after payment, except



in cases where it is impossible to obtain the necessary vouchers for reimbursement within that time. The application for reimbursement shall be made in the Form **Lb** or **Lb 1** annexed, and shall be accompanied by vouchers for the payments made, completed in every respect in accordance with these Regulations.

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

40. No officer shall use his advance for the payment of any service other than that for which the advance has been made without the special authority of the Treasurer.

#### VII.—PREPARATION OF ACCOUNTS.

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

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

- (a) That the accounts they pay or pass for payment are in due form, that any material alterations therein are initialed by the certifying officer, that they are duly vouched, and are not vitiated by erasures, interlineations, or in any other manner. The writing on the accounts must be in ink.
- (b) That they set forth the exact dates or periods and rates of service or supply, and the names of the places in respect of which the expenditure was incurred.
- (c) That the particulars of the claims are stated in such a manner as will admit of the calculations being readily checked.
- (d) That they are signed opposite the total amount by the proper claimant or by an agent acting under power of attorney or by an employee duly authorized on his behalf, or in the case of a public institution or body or a company registered under the Companies Acts, by the Treasurer, collector or other duly accredited person on behalf of such institution, body or company.
- (e) That the mark of any claimant unable to write is properly vouched for.
- (f) That, if not payable at the Treasury, Melbourne, they set forth the address to which payment is to be made through the post.
- (g) That they are made out in the name of the claimant, legibly written in the proper place. Departmental and sub-departmental accounts must, however, be made out in the name of the Department or sub-Department concerned, and not in the name of an individual officer.
- (h) That the proper financial year, the Department, Head of service, vote, appropriation, loans, funds, or accounts to which they are chargeable, are correctly filled in.
- (i) That the amount of the claim is written in words at length opposite to the total.
- (j) That reference is made to the gazetted contract, approved requisition, agreement, or other authority governing the expenditure.
- (k) That blank spaces between the words expressing the total amount of the claim are filled up by drawing a line across them; and finally,
- (l) That they are duly certified.

43. Fortnightly rates of payment other than those of the Railway Department shall be determined by multiplying the annual rates of salary by 14 and dividing the results by 365 $\frac{1}{4}$ , and in broken periods each day's pay shall be one-fourteenth of a fortnight's pay.

Daily wages, except where payment is to be made for working days, are to be calculated at per week of seven days.

As regards the Railway Department, the amount of the fortnightly or other periodical payment shall in every case be ascertained by multiplying the annual rate of salary by the number of days to be paid for and dividing the result by the number of days (excluding Sundays) in the financial year (i.e., 312, 313, or 314, as the case may be). Wherever it becomes necessary to calculate a daily or hourly rate the daily rate shall be ascertained by dividing the annual salary by the number of week days in the financial year and the hourly rate by dividing twelve times the daily rate by the number of the ordinary hours of duty per fortnight. The first and last days of all periods shall be included.

44. Accounts for service of a year prior to the current financial year, when to be charged after 31st July to a vote of the current year for a similar service, shall bear an endorsement by the certifying officer of the circumstances which have occasioned the delay in rendering the accounts.

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

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

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

47. Accounts for salaries, wages, &c., shall be prepared in the following form or forms to the like effect:—

For single salaries, &c., on Form **L 1a** or **LL 1a** annexed hereto.

For salaries, &c., of two or more persons, except as hereinafter provided, on Form **L 1** or Form **L 1c** annexed hereto.

For salaries, &c., of officers or employees of the Railway Department, on Form **L 1b** annexed hereto.

For salaries, &c., of employees of the Government Printing Office, Lunacy, and Penal Departments, General Division, on Form **L 1c** or Form **L 1d** annexed hereto.

For salaries, &c., of officers, of the Taxation Office, on Form **L 1f** annexed hereto.

Accounts for contingencies shall be prepared on Form **L 2** or Form **L 2a** annexed hereto.

Accounts for Police salaries and allowances shall be prepared on Form **L 1g** annexed hereto.

48. With the view of diminishing the number of accounts, Government officers having claims for salaries and allowances which relate to one and the same Department and are due at the same time, may include such claims in one account provided that the items in the accounts are classified in accordance with the terms of appropriation funds or accounts to which the claims are severally chargeable.

49. When two or more accounts are rendered to a Department by the same claimant for payment at the Treasury Pay Office they are to be summarized upon one form (**L 2** or **L 2a**), so as to admit of one posting and of one cheque being drawn, and one receipt being given (when necessary); the summary to show the charges under respective heads, and to be signed by the certifying officer, who will also certify the original accounts, which are to be attached, and to have the words "Sub-voucher" written across them.

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

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

52. Accounts for pension, under the South African Contingents Pensions Acts No. 1997, shall be prepared upon forms **L 8** or **L 9** whichever is applicable.

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

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

#### VIII.—BOOKS.

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

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

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

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

59. The Receiver and Paymaster, Melbourne, shall keep the following books, namely:—

- (a) A Register of all orders on the Public Account which may be transmitted to him under section 34 of Audit Act, and of the cheques paid under such orders; and such book shall be in the Form **P** annexed.
- (b) A Register of accounts, in which he shall enter all accounts which he certifies for refunds either from revenue or trust funds, and such register shall be in the Form **Q** annexed.
- (c) A Register in Form **R** for recording powers of attorney, probates, and letters of administration under which claims are made upon the Treasury, or upon which deeds are delivered.

60. 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 head of a department will cause such records to be kept as will provide an adequate safeguard against a double payment for the same services being made.

61. Each Head of Department shall keep, or cause to be kept, clear and accurate records of expenditure out of each item of appropriation or funds placed under his control; also a register of all salaries, wages and allowances of his Department in the Form **T** annexed, or other suitable form approved of by the Treasurer; and a register opened alphabetically for the entry and course of every official account relating either to revenue or expenditure, and such register shall be in Form **U** annexed.

#### IX.—MISCELLANEOUS.

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

The provisions of this clause shall not apply to the—

- (a) State Electricity Commission as regards the sale of packing cases and unserviceable articles from the Commission's Stores; or
- (b) Forests Commission or any officer thereof.

63. When the Permanent Head of a Department inflicts a fine on an officer under his control, a report thereof shall forthwith be made to the Treasurer, in order that arrangements may be made for the necessary deduction from the officer's salary, as provided for in section 179 of the *Public Service Act 1928*.

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

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

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

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

68. In all cases where it is proposed to appoint any officer a Collector of Imposts, or to change any officer who has been appointed or acts as a Collector of Imposts, the Treasurer is to be specially advised.

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

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

71. Not later than the fifteenth of each month a return in the Form **X** hereto containing full particulars of all sick leave of absence (and other leave of absence where salary is affected) granted to officers (except Teachers attached to the Department of Public Instruction) during the previous month shall be forwarded by the head of the Department concerned to the Auditor-General.

FORMS REFERRED TO.

A.

(10)

A STATEMENT of all Moneys paid by me to the Receiver of Revenue at (Melbourne) to be carried to the credit of "The Public Account," and of the particular heads of receipt under which the same came to my possession or control as (Clerk of Petty Sessions) at (Taradale) from the day of to the day of 19 both inclusive.

Date. 19	Heads and Particulars of Receipt.	Amounts.			Total Sub-heads of Revenue.			Total Heads of Receipt.		
		£	s.	d.	£	s.	d.	£	s.	d.
	Total		pounds		shillings		pence	£		

Dated the day of 19

Collector of Imposts.

Received at my office on the day of 19

Receiver of Revenue.

C.

(10)

A STATEMENT of all Moneys received by me as Collector of Imposts 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 in that capacity, on the day of 19

Heads and Particulars of Receipt.	Amount.			Total of each Sub-head of Revenue.			Total of each Head of Receipt.		
	£	s.	d.	£	s.	d.	£	s.	d.
Total		pounds		shillings		pence	£		

Dated this day of 19

Collector of Imposts and Receiver of Revenue.

(10)

**D.**

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

Appropriation or Account, 19			Full Particulars.	No. of Query by Auditor- General.	To Credit of—				Amount repaid		
Div.	Subliv.	Item.			Amount in which charged.	Number of Expenditure Voucher.	Register Number.†	Number of Credit Voucher.†	£	s.	d.
Total								£			

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

Signature—

**H.**

(30)

ORDER TO PAY AGENT.

19

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 pen  
being the amount of my account for

Signature of Claimant

ONE PENNY  
HALFPENNY  
DUTY STAMP  
TO BE AFFIXED  
HERE.

Signature of Person  
or Firm to whom  
Order is given.

(30)

**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.

19

To the

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 and 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.

ONE PENNY  
HALFPENNY  
DUTYSTAMP  
TO BE AFFIXED  
HERE.

**Hb.**

(30)

ORDER TO PAY SALARY OR ALLOWANCE.

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.

ONE PENNY  
HALFPENNY  
DUTY STAMP  
TO BE AFFIXED  
HERE.

**Hc.**

(30) ORDER TO PAY AGENT BY POST THROUGH STATE  
TREASURY, MELBOURNE.

ONE PENNY  
HALFPENNY  
DUTY STAMP  
TO BE AFFIXED  
HERE.

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 h order for the sum of pounds shillings and pen , 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 Person  
or Firm to whom  
Order is given

Signature of Claimant—

(19)

**I.**

To the Honorable the  
To the Auditor-General.

The following Transfers have been made by the Governor in Council on the day of 19 , under sec. 35 of Act No. 3640.

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

Date—

Under-Treasurer.

(62)

**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 :

The Auditor-General.

Date

**L.**

(36)

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

Department or Service } Financial Year 19

I do myself the honour to apply for the undermentioned amount as an annual advance to meet expenditure during the financial year ending 30th June, 19

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

I further undertake to adjust this advance within fourteen days after the 30th June, 19, or earlier if called upon.

Signature of officer requiring the advance:

Appropriation or Fund from which the Advance is to be made.		To meet Expenditure for--	Amount.		Total.	
Div.	Subdiv.		£			
Total--		pounds	shillings	pence	£	
Signature of Minister on approval--					/	/
Signature of Treasurer on approval--					/	/
Signature of the Under-Treasurer--					/	/

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

Witness to the payment and signature--

**LL.**

(36)

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

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

Department or Service-- Financial year 19

I do myself the honour to apply for the undermentioned amount as an annual advance to meet expenditure during the financial year ending 30th June, 19

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

I further undertake to adjust this advance within fourteen days after the 30th June, 19, or earlier if called upon.

Signature of Officer requiring the advance:

Address to which it is desired that cheque be forwarded }

Appropriation or Fund from which the Advance is to be made.		To meet Expenditure for--	Amount.		Total.	
Div.	Subdiv.		£			
Total--		pounds	shillings	pence	£	
Signature of Minister on approval--					/	/
Signature of Treasurer on approval--					/	/
Signature of the Under-Treasurer--					/	/

I certify that a "Not Negotiable" Cheque No. been forwarded to the claimant.

for the above amount has this day

Paymaster, Melbourne.

Date



(37)

**L a.**

VICTORIA.

APPLICATION FOR SPECIAL ADVANCE.  
Division

Treasury Register  
Number.

Treasury Voucher  
Number.

Financial Year 19  
The Honorable the

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

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

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

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

Witness to the payment and signature—

**LLa.**

(37)

VICTORIA.

APPLICATION FOR SPECIAL ADVANCE.

Financial year 19 \_\_\_\_\_ Division

Treasury Register  
Number.

Treasury Voucher  
Number.

NOTE.—This Form is to  
be used only for Ac-  
counts payable through  
the post.

The Honorable the

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

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

Signature of Applicant— / / 19  
Postal Address of Applicant—  
Signature of Minister on approval— / / 19  
Signature of Treasurer on approval— / / 19  
Signature of Under-Treasurer— / / 19

I certify that a "Not Negotiable" Cheque No. \_\_\_\_\_  
been forwarded to the claimant.

for the above amount has this day

Paymaster, Melbourne.

Date

(38)

**L b.**  
VICTORIA.

The Government of Victoria,

Dr. to

Treasury Register  
Number.

Treasury Voucher  
Number.

Department

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

Financial Year 19

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

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

Signature of Claimant—

Date—

Signature of the Certifying Officer—

Date—

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

VICTORIA.

(38)

**Lb 1.**

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

Department

Address at which it is desired  
that cheque be forwarded

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

FINANCIAL YEAR 19

No. of Voucher.	Name of Payee.	Division No.	Sub- division No.	Item of Subdivision, Loans, Funds, or Accounts.	£			s.			d.		
					£	s.	d.	£	s.	d.	£	s.	d.
Total—													

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

Signature of Claimant

Date— / / 19

Signature of Certifying Officer

Date— / / 19

I certify that a "Not Negotiable" cheque No. \_\_\_\_\_ for the above amount has this day been  
forwarded to the claimant.

Paymaster, Melbourne.  
Date

(39)

**L c.**  
**VICTORIA.**

Treasury Voucher  
Nos. of Advances.

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

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

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	...	...	...	...	...	...	£
---------------------	-----	-----	-----	-----	-----	-----	---

**VICTORIA.**  
**SALARIES.**

Treasury Register  
Number.

Treasury Voucher  
Number.

(47)

The Government of Victoria, Dr. to the undermentioned Persons for Salaries from the day of  
to the day of 19, inclusive.

Financial Year 19 Department— Div. Subdiv.	Period.		No. of Days.	Salary. Rate per Annum. Amount.	Total Amount.	Deductions.			First Payment.	Second Payment.	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 Payment.	Witness to Payment and Signature.
	From.	To.				Contribution to Superannuation Fund.							
Situation.	Name.												
Total—	pounds	shillings	pence										

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

Signature of the Certifying Officer.

Date / /

(47)

FORM **L 1a.**  
VICTORIA.

SINGLE SALARY ACCOUNT.

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

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

The Government of Victoria,

Dr. to

Department

Office Place

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

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

Signature of Certifying Officer of the Department—  
Office—

Date / /

I acknowledge to have received this day of 19 from the sum of pounds shillings pence, in full of my Salary for the period above specified.

Signature—

Witness to the payment—  
Signature—

**LL 1a.**

(47) ----

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—

Office Address to which it is desired that cheque be forwarded

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

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

Signature of Certifying Officer of the Department  
Office

Date— / /

I certify that a "Not Negotiable" cheque No. for the above amount has this day been forwarded to the Claimant.

Paymaster, Melbourne.

Date

Payable at  
SALARIES.

Banking Station.  
Pay Office No.

(47)

L 1b.

Treasury Register  
Number.

The Government of Victoria  
(Railway Department),  
Branch.)

Financial Year 19  
Staff at

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

Position.	Name.	Period.		No. of Days.	Rate.	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.						Life Assurance.	V.R.I. Fees.	Bent.					
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.

Secretary.

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.

or alternatively

Assistant.

/ / 19

I certify that the persons named hereon have been paid the amount 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

VICTORIA.

SALARIES.

L 1c.

Treasury Register  
Number.

Treasury Voucher  
Number.

(47)

The Government of Victoria, Dr. to the undermentioned persons for Salaries from the day of 19, inclusive, to the day of 19, inclusive.

Financial Year 19		Period.		No. of Days.	Salary Rate per Annum. Amount.	Total Amount.	Deductions.			First Payment.	Second Payment.	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.	Paying Clerks. / / 19
Department—	Subdiv.	From.	To.				Contribution to Superannuation Fund.						
Situation.	Name.												
Total—		pounds	shillings	pence									

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

Signature of Certifying Officer.  
Date / /

VICTORIA.  
SALARIES.  
FORM L 1d.

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

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

(47)

The Government of Victoria,

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

Financial Year 19 Department—Treasurer, Government Printer. Div. Subdiv.		Period.		No. of Hours.	Rate per Hour.	Amount. £ s. d.	We certify that the persons named hereon have been paid the amounts set forth in the column "Amount" opposite to their respective names. ..... } Paying ..... } Clerks. / / 19
Situation.	Name.	From.	To.				

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

Signature of Certifying Officer.

Date / / 19 .

VICTORIA.  
SALARIES.  
L 1f.

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

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

(47)

The Government of Victoria,

Dr. to the undermentioned persons for Salaries from the \_\_\_\_\_ day of \_\_\_\_\_ to the \_\_\_\_\_ day of 19 \_\_\_\_\_, inclusive.

Financial Year 19 Department Div. Subdiv.		Period.		No. of Days.	Salary and Allowances.								Super-annuation.	Net Amount Due.	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. ..... } Paying ..... } Clerks. / / 19
Situation.	Name.	From.	To.		Revised Salary.		Balance of Salary.		Commonwealth Arbitrator's Award.		Child Endowment.				
					Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.	Rate p.a. Amount.			
Total															
Total															

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

Signature of the Certifying Officer.

Date / /

**L 1g.**

(47)

**POLICE PAY AND ALLOWANCES.**

The Government of Victoria, Dr. to the undermentioned persons for pay and allowances from the day of 19 to the day of 19 inclusive.

Rank.	No.	Name.	Period.		No. of Days.	Rate.	Total Pay.	Deductions.				Net Pay.	Allowances.				Amount Due, Pay and Allowances.	1st Payment.	2nd Payment.	We certify that the persons named hereon have been duly employed in the positions specified, and that the amount set forth in the column 1st payment opposite their respective names, is correct. Paying Clerks.	We certify that the persons named hereon have been duly employed in the positions specified, and that the amount set forth in the column 2nd payment opposite to their respective names, is correct. Paying Clerks.
			From—	To—				Super-annuation Fund.	Pensions Fund.	Other.	Fuel, Quarters, Uniforms.		Travelling Expenses.	Rent.	Licensing.						

F Fines.

H Hospital Stoppages.

K Kit Stoppages.

I certify that the persons named in the foregoing account were actually employed in the situations.

Certifying Officer.

**VICTORIA.**

**CONTINGENCIES.**

(47).

**L 2.**

The Government of Victoria,

Dr. to

Financial Year 19

Department—

Division

Subdivision

Items—

Treasury Register Number.

Treasury Voucher Number.

Date of Supply or Period of Service. 19	Full Particulars.	Rate.	Amount.		
			£	s.	d.
Total—					
Signature of Claimant—			shillings	pence.	pounds

Contract No.

Approved Requisition No.

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

Signature of Certifying Officer of the Department—

Signature of Officer—

Date / /

Date / /

Received on the sum of

19, from the pounds

shillings

pence, in full payment of the above account.

Witness to the payment and signature—

January 22, 1930

208

Victoria Gazette

VICTORIA.  
CONTINGENCIES.

(47)

Treasury Register  
Number.

Treasury Voucher  
Number.

L 2a.

The Government of Victoria,

Dr. to

Address to which it is desired }  
that cheque be forwarded }

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

Financial Year 19		Department—					
Division	Subdivision	Items—					
Date of Supply or Period of Service. 19	Full Particulars.			Rate.	Amount.		
					£	s.	d.
Total—							
Signature of Claimant—				£			

Contract No.

Approved Requisition No.

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

Signature of Certifying Officer }  
of the Department— }

Signature of Officer—

Date / /

Date / /

I certify that a "Not Negotiable" Cheque No. to the claimant.

for the above amount has this day been forwarded

\* { Paymaster, Melbourne.  
Authorized Paying Officer.

\* Strike out which is inapplicable.

Date—

L 4.

PETTY CASH.

(50)

Department

Date.	Claimant's Signature.	Service.	Amount.		
			£	s.	d.



(51)

Payable at

**£ 5.**

**VICTORIA.**

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

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

**REFUND ACCOUNT.**

The Government of Victoria,

Dr. to

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

**FINANCIAL YEAR 19**

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

Note.—Collector's certificate to be given at back hereof.

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 officer vouching for the correctness—

Signature of Certifying Officer of the Department }

Date—

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

Witness to the payment and signature—

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 £ \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ was received at this office amount of £ \_\_\_\_\_ day of \_\_\_\_\_ 19 , and was included in an paid to \_\_\_\_\_ the\* { Public Account on that date.                      on the \_\_\_\_\_ 19 } Receiver of Revenue at \_\_\_\_\_ } Receiver of Revenue.                      } Collector of Imposts.

\* Strike out which is inapplicable.

VICTORIA.

(51)

REFUND ACCOUNT.

Treasury Register Number.

Treasury Voucher Number.

FORM L 5a.

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

The Government of Victoria,

Dr. to

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 19

Table with columns: Date of Rendering the Claim., Particulars of and grounds upon which this Claim is based., Amount (pounds, shillings, pence), Signature of Claimant—

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

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

Signature of Certifying Officer of the Department

Signature of Officer vouching for the correctness

Date— / /

I certify that a "Not Negotiable" Cheque No. been forwarded to the claimant.

for the above amount has this day

\* Paymaster, Melbourne. Authorized Paying Officer.

Date— / /

\* 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 £ day of 19 the \* Public Account on that date. Receiver of Revenue at

was received at this office on the and was included in an amount of £

paid to

on the

19

\* Receiver of Revenue. Collector of Imposts.

day of

19

\* Strike out which is inapplicable.

VICTORIA.

(52)

**L.S.**

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

Act 5 Edwd. VII. No. 1997.

Financial Year 19

The Government of Victoria,

Payable Quarterly in advance.

Dr. to

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

VICTORIA.

(52)

L9.

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

Act 5 Edwd. VII. No. 1997.

Financial Year 19

The Government of Victoria,

Dr. to

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

DECLARATION.

\* came before me and declared that <sup>he</sup> <sub>she</sub> is the individual to whom the above pension is payable, that <sup>his</sup> <sub>her</sub> private income is <sup>(a)</sup> greater than it was when the said pension was granted, and that [*in the case of a widow*] she has not re-married since the pension was granted.

Signature of Claimant :

Address :

Declared and subscribed in my presence

at

this day of

19

Signature

Qualification (see below)†

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

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

/ / 19

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

Witness to the Payment and Signature—

(24)

**M.**

To the Honorable the Treasurer.

The amount of Moneys likely to become due and payable out of the Public Account during the month of 19 , for the undermentioned Departments and services under my control, is as follows :—

Department.	Vote or Appropriation.			Service.	Amount.		
	Division.	Sub-division.	Item.		£	s.	d.
Melbourne,							
	19						

Minister.

(56)

**N.**

COLLECTOR'S CASH BOOK.

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

(57)

**O.**

RECEIVER'S CASH BOOK.

(RECEIPTS FROM COLLECTORS AND THEIR DISPOSAL.)

Year 19		Name of Collector.	Office.	Period.		Amount.	Total.	Year 19		Disposal.	Amount.	Total.
Month.	Date.			From	To			Month	Date.			

Carried forward ...

Carried forward ...

(59)

**P.**

PAYMASTER'S REGISTER OF ORDERS AND ACCOUNTS PAID.

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



**U.**

(61) 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.

(21)

**W.**

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

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

*Signature of Permanent Head—*

*Date—*

To the Auditor-General.

(71)

**X.**

RETURN showing Sick Leave of Absence, or other leave where pay is affected, granted to officers of the Department during the month of 19

Officer.	Office.	Period of Leave.		Terms on which granted.	Remarks.
		From—	To—		
		(Both days inclusive.)			

NOTE.—This return should be forwarded not later than the 15th day of the month following that to which it relates.

*Permanent Head—*

/ / 19

To the Auditor-General.

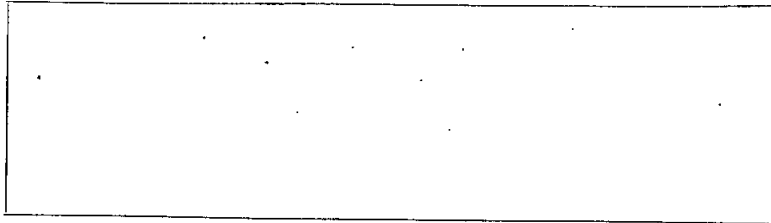
Y.

(34)

Address

19

ADVICE TO PAYEE.



Herewith please find cheque in your favour for £ \_\_\_\_\_ due to you by the Government  
of Victoria for <sup>(a)</sup>

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 endorsement should agree exactly with the signature of the claimant as appearing on the face of the claim.

The cheque is free of exchange in this State.

Signature

Designation of Office

(a) If space not sufficient describe particulars on back hereof.

And the Honorable E. J. Hogan, His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

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