

Sec. **89.** No portion of any money collected by any collector or other person acting under the department is to be expended by him, or applied to any purpose whatever, and every draft transmitted is to represent the exact sum received on some one or more days, and on the first day of each month, a draft is to be transmitted for a sum—however small—which will exactly close the collection of the previous month.

Sec. **90.** Both the duplicate and triplicate bank deposit receipts, as well as the draft, are to be mailed to this department.

Sec. **91.** The advice note must be mailed in the same envelope with the draft and accompanying deposit receipts to which it refers.

Sec. **92.** At the top of the last advice note for the month must be written: "last deposit for the month of———"

CONTINGENT EXPENDITURE.

Sec. **93.** Vouchers must be procured when practicable, and items for which no vouchers are obtainable must be detailed on foolscap paper, one side only of the paper being used.

Sec. **94.** The collector will also certify to each voucher in accordance with sec. 33 of the Audit Act, that the work has been performed, or the material has been supplied, as the case may be, and that the price charged is fair and just.

Sec. **95.** As often as may be necessary, but at least once a quarter, the collector will forward his account in quadruplicate, with vouchers attached, to the inspector of canals revenue. If it is difficult to obtain vouchers in quadruple, copies may be made, but the vouchers attached to the accounts intended for the department must consist of *originals* only.

Sec. **96.** After auditing the account, the inspector of canals revenue will forward two copies to the department, return a copy to the collector to be filed in his office, and retain the fourth copy for reference.

Sec. **97.** As soon as the copies sent to the department are approved, a cheque for the full amount will be issued.

Sec. **98.** The collector must forward the last account for the year to the inspector of canals revenue early enough for it to be examined and to reach the department not later than the 28th June.

Sec. **99.** No expense is to be incurred other than the travelling and incidental expenses necessary for the performance of official duties, without first obtaining the sanction of the department.

Sec. **100.** In all cases in which the authority of the department has been given for expenditure the number of the letter giving the authority must be quoted on the vouchers.