

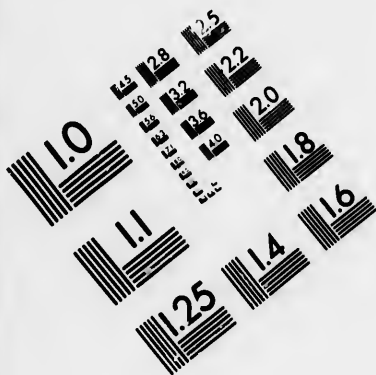
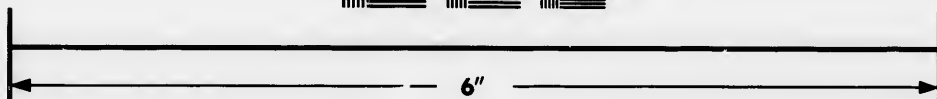
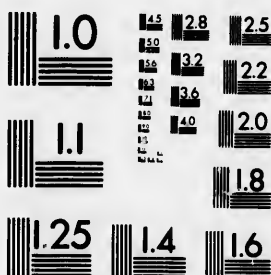


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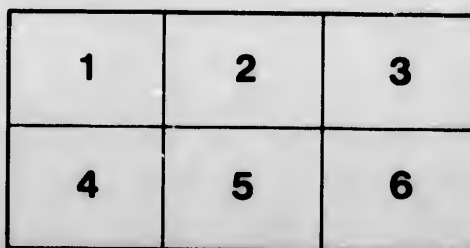
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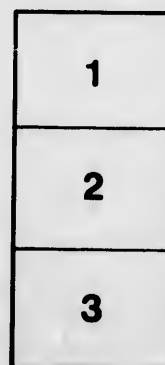
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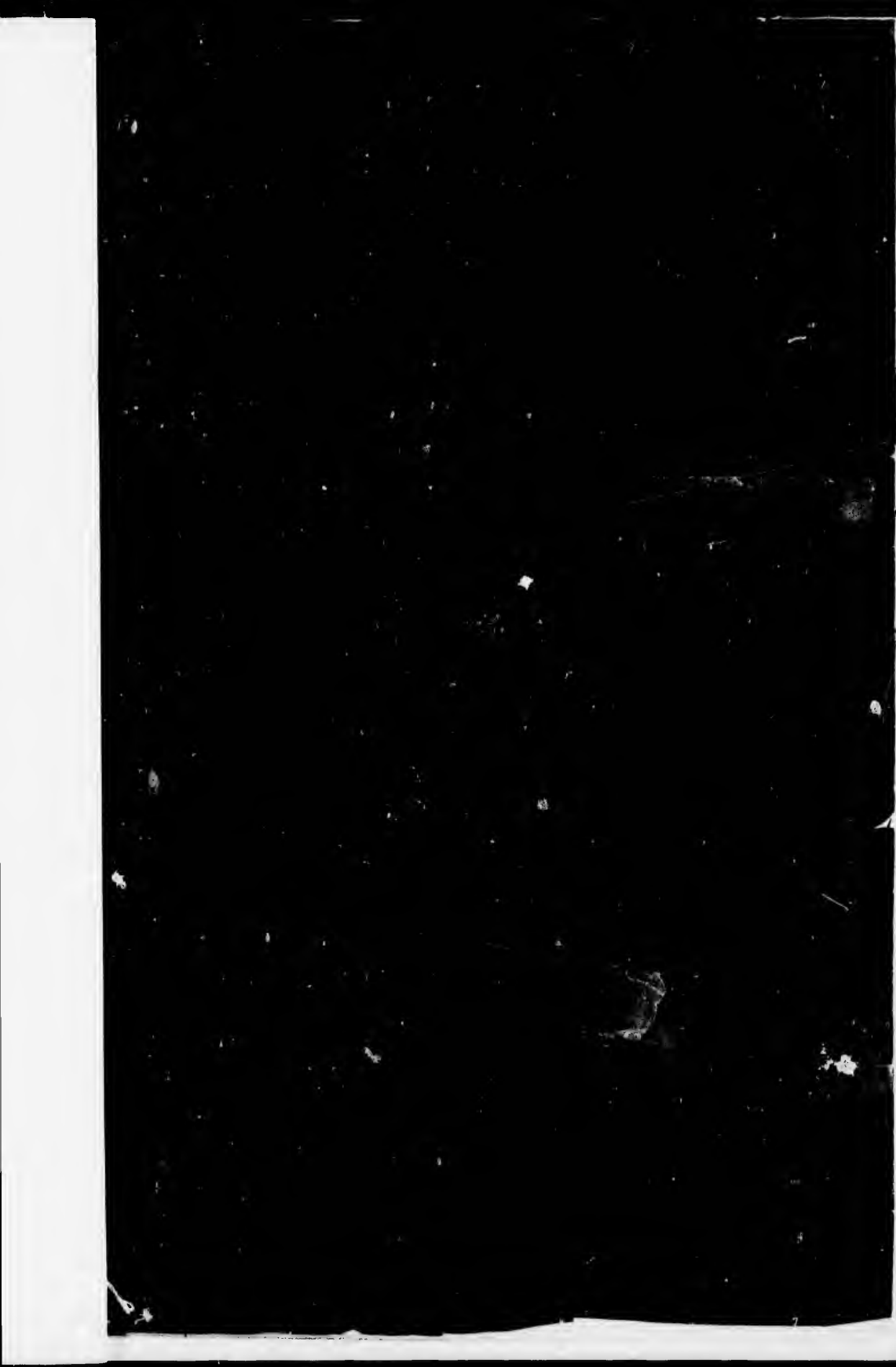
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COLONIAL SECRETARY'S OFFICE,
Victoria, 1st January, 1860.

The following Rules and Regulations for keeping the accounts of the Colony of British Columbia, having been drawn up by the Treasurer in conformity with the instructions of Her Majesty's Government, it is the direction of His Excellency the Governor, that the said Rules and Regulations be strictly adhered to by all Heads of Departments, and other Accountant officers.

By His Excellency's Command.

WILLIAM A. G. YOUNG,
Acting Colonial Secretary.

ELEMENTARY RULES :

FOR

THE GUIDANCE OF OFFICERS

ENTRUSTED WITH THE EXPENDITURE

OF

PUBLIC MONEY.

1. On application to the Governor, explaining the necessity for an advance of money to cover minor current expenditure, or to meet any special service, (FIXED salaries or allowances not included) during the period of about two months, an Advance Warrant for the necessary sum will be issued to the Treasurer; which advance Warrant (if it be intended that the Head of a Department shall have that sum constantly at his command throughout the year,) will be noted as "continuous."

The Head of a Department can then, at any time within the period for which it is issued, obtain from the Treasurer amounts not exceeding in all the sum named.

The accounts of the disbursement of the same

will be required MONTHLY, and when passed (if out of a continuous warrant) the amount of such account will be paid to the officer, so as to restore his advance to the sum named, thus—

An officer receives an advance of £200 "continuous," the first month he sends in accounts for the expenditure of £150 19s. 6½d., this sum of £150 19s. 6½d. will then be paid him by the Treasurer, thus restoring his cash in hand to £200; but at the end of the year any balance unexpended or unaccounted for, has to be repaid into the hands of the Treasury.

If the advance be merely a simple (not a "continuous") one, then, as the officer renders accounts for part expenditure of it, such sum accounted for will be written off the said advance. At the end of each year any sum not accounted for has to be repaid into the Treasury.

2. The fact of obtaining an Advance Warrant does not necessarily imply an authority to expend the money in any manner the Head of a Department might think proper.

In expending his Advance, the Officer does so at the risk of non-approval of such items as the Governor might object to in the MONTHLY REQUISITIONS.

If the Head of a Department has any doubt in his mind as to the propriety of incurring an expenditure, his best and safe course is to ascertain the approximate cost of the intended service, and address a letter to the Governor through the Colonial Secretary, explaining the grounds for recommending it; if approved, this will guard the item from erasure in the subsequent more formal requisition. (A note of the letter is to appear in the Remarks of the Requisition, vide Rule 3.)

When works of any magnitude are contemplated, as a matter of course special application is to be made through the Colonial Secretary, to be accompanied in all cases by detailed estimates somewhat in the form given in the Appendix to these rules.

3. MONTHLY REQUISITIONS, (Form No. 9, to be numbered consecutively in each year) which are in fact, applications for permission to expend certain sums on particular services or articles, and on those only, are required to be sent to the Gov-

ernor (through the Treasury) after the 1st of January.

Items, (which are mentioned by the Governor from the Governor's office) the place of instructions.

When a Requisition is sent to the Treasury to send his vouchers in, provided the Requisition is sanctioned, found correct, and discharged to the officer, they refer to the examination officer.

The above is not to be obtained after the 1st of January.

A Duplicate Voucher to the Duplicate BALANCE SHEET. The Voucher.

No. 1.— or material receipts, in of recipient witnesses.

No. 2.— or services obtained.

No. 3.— sons employed, with column for

No. 4.— lishment.

No. 5.— ployed, but

All these except Monthly Requisitions.

All Vouchers are to be charged to the "passage of the minister;" and the duplicate is to be stated. In example, for Voucher for the articles.

The Petty Cash as possible, relating to goods could be required to disallow.

error (through the Treasurer,) as soon as possible after the termination of each month.

Items, (as for example Provisional Salaries, which are always to be inserted,) already sanctioned by some special letter or general direction from the Governor, are to have a note appended in the place for remarks, briefly referring to such instructions.

When known to be sanctioned, by an approved Requisition being forwarded by the Colonial Secretary to the officer, the officer will then be at liberty to send his monthly accounts (together with the approved Requisition) to the Treasurer, with the vouchers in duplicate, corresponding to the items sanctioned, in support of the payment made; if found correct when examined, these documents will discharge the officer of so much of his advance as they refer to; a notice of whether they have passed the examination, will in all cases be sent to the officer.

The above vouchers are to be numbered consecutively in each account, not consecutively through the year.

A DUPLICATE STATEMENT (Form 6, that is LIST) of Vouchers transmitted, is to accompany them; also the DUPLICATE ABSTRACT OF ACCOUNT (that is, BALANCE SHEET, FORM 7.)

The Vouchers at present in use are :

No. 1.—*Tradesmen's Bill*. For services rendered, or materials supplied, which, if signed by name of recipient, is to be witnessed by one person, if by mark of recipient, by ~~two~~ persons; calling and address of witnesses to be stated.

No. 2.—*Petty Item Voucher*. For articles purchased, or services rendered, for which receipts could not be obtained.

No. 3.—*Laborer's Pay List*. For services of persons employed for uncertain periods by the day or hour, witnessed as in the case of form No. 1, in the column for the purpose.

No. 4. For *Salaries* of persons on the *Fixed Establishment*.

No. 5. For *Salaries* of persons continuously employed, but on the *Provisional List* of the Colony.

All these Vouchers, so also ALL other documents, except Monthly Requisitions, are required in DUPLICATE.

All Vouchers are to give the precise details of a charge: For instance, it is not enough to enter "passage of one man from Victoria to New Westminster;" the name of the man should be given, and the duties upon which he proceeded, be briefly stated. In the case of purchase of materials, (for example, for building,) it is to be stated on the Voucher for what works, and under what estimate the articles are to be used.

The Petty Item Form should be used as seldom as possible, as abuse of the convenience, by neglecting to get receipted Vouchers, when receipts could be reasonably obtained, will inevitably lead to disallowance of the expenditure.

4. When articles of store of a permanent character, such as buckets, axes, tables, paper-baskets, seals, inkstands, penknives, books of reference, (but not account books, ink, matches, pens, or paper, &c., or such like,) are amongst the purchases represented in any Vouchers, or have been made by workmen in Government pay, an acknowledgment in duplicate, (on Form No. C 4) of the receipt of such articles, will be required with the MONTHLY ACCOUNTS, without which, the Treasurer cannot discharge the officer of the expenditure incurred in the purchase or make of such articles. Such articles will then remain a charge upon the officers' store Ledger, only to be removed by proper authority, after a Board of Survey when unserviceable, or by the receipts of some other Department, to whom the stores may have been (by authority) transferred. A STORE LEDGER, or List of Receipts and issues of stores, is to be kept by every Head of a Department, which Store Ledger is to embody all receipt of Stores, whether by purchase, or transfer from the Commissariat, or any other Department, and similarly all issues.

The Store Ledger, supported by the receipts for issues or transfers, is to be forwarded to the Treasurer for examination on the 1st January and 1st July.

5. FIXED salaries and FIXED allowances, being liable to no change, will not require to be entered on the Monthly Requisitions.

These, the Treasurer, (or Collector of a District if so authorized by the Treasurer,) will pay at the end of each month, on receiving from the Heads of Departments, the duplicate salary Pay List (Form 4) signed for by each individual concerned, and certified by the Head of the Department.

6. In some Departments charged with large expenditure, "exclusive of establishments," it may be necessary for the Governor, upon proper application, to issue advance warrants, to meet current expenditure of a considerable amount, founded on estimates in the usual manner, and only a QUARTERLY Settlement of this expenditure, (viz: exclusive of establishments) will be required; support-

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ed however in all cases, by sanctioned Requisitions, with copies of the approved detailed estimates attached, and all sub-vouchers.

7. All monies received by the Heads of Departments, as items of revenue, (whether in regular course of business, by occasional sale of stores, or in any other way,) are, unless otherwise specially arranged, to be lodged, WITHOUT ANY DEDUCTION WHATEVER, weekly in the adjacent Treasury or Collectorate; either on Saturday evening after the close of business, or on Monday morning, and on the last evening or morning of the first day in each month, to complete each month's transactions, and a delivery Voucher (Form J.) in duplicate, is to be handed in at the same time with the money.

8. When an Officer holds more than one appointment in Chief, his accounts in each Department are to be kept separate, and to be treated precisely in his relation with the Treasury, as if entrusted to different persons. When holding a subordinate appointment, (for example, as Postmaster,) he will receive detailed directions regarding disposal of his receipts, expenditure, &c., connected with such branch office, from, and render the accounts of the same, to, the Head of the Department under whom he acts; in the example quoted—the Postmaster General—in the case of superintending the making of a road, under the direction of the Lands and Works Department—to the Commissioner of Lands and Works.

The Heads of the Departments in these cases will procure advance warrants and render their accounts for the Branch Offices, and their own, as a whole.

9. Officers are specially prohibited from running long accounts with tradesmen or others; all debts should be paid, at least, monthly; not only to prevent errors and disputes, but that the Colonial accounts may, as they are intended to do, show the expenditure in each month with accuracy:

an important desideratum in the Colonial statistics, and an essential aid to the consideration of estimated Revenue and Expenditure, from a comparison of periods.

10. All documents relating to monetary transactions should be neatly and legibly written, erasures with the knife are to be avoided as much as possible, and in all cases of erasure by knife or pen, the alteration is to be initialed by the Officer rendering the account to the Treasury.

Vouchers, not larger than foolscap size, should generally be folded longitudinally, for transmission by post.

Correspondence relating specially to items of account should not be mingled with communications on mere general matters, as it is important that, if necessary, correspondence bearing on a discrepancy of figures, doubtful charge, or other point affecting a money document, should be so carried on, that it might be filed with the Voucher to which it refers.

In framing Requisitions and Statements of Disbursements, the charges for each separate work, for example, "Survey of New Westminster," or "Building Langley Bridge," should be each kept as much as possible together.

The expenditure in Colonies is divided into two classes:

1. ESTABLISHMENTS. 2. EXCLUSIVE OF ESTABLISHMENTS.

And these again into subordinate Headings; and officers are required to, as far as in their power without undue eliminations, render the accounts so as to fall into the system.

The following examples of the charges applicable to some of the usual headings may aid them:

ESTABLISHMENTS.

(Implying expenses connected with the personal staff of a Department and their wants.)

Salaries Fixed.

Salaries Unfixed.

{ Pay of Clerks, Police, &c.,
Would, in Military Departments
be termed "Colonial Pay."

Office Contingencies.

(For instance, Furniture, Firing, Stationery, Express charges, &c.)

Allowances.

(As for example, horse allowance, or ration allowance, if in money.)

EXCLUSIVE OF ESTABLISHMENTS.

Works and Buildings.	Repairs to old works being always separated, and the sub-headings of Labor, Transport, and Materials being attended to.
Roads, Streets, and Bridges.	Repairs to roads being always separated.
Surveys and Explorations.	No sub-headings in this, but the expenses of each survey or each exploration to be as far as possible entered separately.
Police and Gaols.	Should include Feeding of Prisoners, Clothing, Bedding, and Furniture, of Police and Gaols, Capturing, burying, &c.
Revenue Services.	Is a heading of itself, even if the revenue be conducted by the collector of Customs.
Administration of Justice	Applies to expenses in the Courts and Departments of the Supreme Judge and County Court Judges.
Conveyance of Mails.	Is a heading in the Post Office Department.
Hospitals.	The expenses of, are required under this heading.
Rent.	Is always a separate heading in each Department.
Transport.	All general Transport, not applicable to any particular work or survey in the Lands and Works Department; or not applicable to any particular capture of a prisoner, &c., &c., in a Police and Gaols' account, is to be under this head, and is to include the personal allowance to officers travelling on duty if not charged to any particular work or service.
Miscellaneous.	Miscellaneous should be as little used as possible, it refers to services scarcely belonging to the regular line of the Department.

W. Driscoll Gosset.

Treasurer.

NOTE.—Samples of the various forms in use are attached to these rules. In the case of requiring an occasional extra heading not given in the Printed Requisitions, some heading not required may be erased and the required one be inserted in writing.



APPENDIX.

EXAMPLE OF AN ESTIMATE FOR

Estimate No. _____ for Building a new Gaol at _____ dated _____

DESCRIPTION.

Description in full Detail

with

Plans accompanying.

Carpenters

Masons,

Timber,

Bricks, at

Cut stone,

Nails, at p

Fitments,

Smiths,

Painters,

Paint,

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Work to be
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EXAMPLE OF AN ACCOUNT FOR A WORK.

dated.....

Particulars.	Labor.			Materials to be Purchased.			Materials to be issued from Stores.			Portion of Work to be performed by Contract.			TOTAL.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Carpenters, days at	500	0	0										
Masons, days at	700	0	0										
Timber, feet at							1000	0	0				
Bricks, at per M				900	0	0	50	0	0				
Cut stone, at				900	0	0							
Nails, at per				100	0	0							
Fittings,				400	0	0							
Smiths, days at	200	0	0										
Painters, days at	100	0	0										
Paint,				50	0	0							
Government Workmen,	2200	0	0										
Work to be done by Contract, viz. - - - - -										3600	0	0	
	£	3700	0 0	2450	0 0	1050	0 0	3600	0 0				10800 0 0
										Casualties			108 0 0
										Total - - -	£10,908	0 0	

Note.—There may be other classes of workmen or stores, the above is merely as example.

Surveyor General.

To

The Colonial Secretary.

