



THE
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TREASURY REGULATIONS RELATIVE TO PUBLIC ACCOUNTS AND THE
 RECEIPT AND ISSUE OF PUBLIC MONIES.

Treasury, Wellington, 22nd May, 1866.

THE following Regulations relative to Public Accounts, and the Receipt and Issue of Public Monies, will come into operation on and after the first of July, 1866; and all Receivers of Public Money, and Heads of Departments, are hereby required to act in strict conformity therewith.

E. W. STAFFORD.

1. The Sub-Treasurer in each Province or District will act under instructions from the Colonial Treasurer, and will, as the representative of the Treasury, have direct control over all matters within his Province or District relating to the receipt and payment of moneys and the mode of rendering accounts. Sub-Treasurers to have control.
2. Every Sub-Treasurer will be supplied with a Schedule (to be amended from time to time as occasion may require) of all Receivers of Public Money within his Province accountable to such Sub-Treasurer for their receipts, and of the dates on which such Officers are respectively to account, and it will be the duty of the Sub-Treasurer to see that such Officers account at the appointed time, and to report any default in so accounting. Schedule of officers accountable, and date appointed for accounting.
3. Every Receiver of Public Money will keep a Regulation Cash Book (to be approved by the Sub-Treasurer), and will enter therein all sums received by him, in the order in which they are so received. Receivers to keep proper books of account.
4. Every Receiver of Public Money will pay in the whole amount of his collections except as hereinafter mentioned, (clauses 5, 6) daily, (or if such daily collections do not amount to the sum of five pounds, then as soon as such collections reach that sum, taking care on the last day of the month to pay in the whole balance of monies in his hands whatever the amount) to the credit of the account of the Colonial Treasurer of New Zealand, in the Bank of New Zealand, or as may be otherwise directed, and will, at the time of such payment, obtain a receipt in the Form A. If there should be no branch or agency of the Bank of New Zealand in the place where the office of such Receiver is situate, then the amount of his collections is to be paid into some other bank (if there be one) to the credit of the Colonial Treasurer of New Zealand, taking a receipt for the same in the Form A., and if there be no bank, then the amount of his collections is to be remitted to the Sub-Treasurer of the District by Post Office Order, or in such other way as the Sub-Treasurer may direct. Collections to be paid into Bank.
5. Charges on the sale of public property; the share of penalties to seizing officers, informers, prosecutors, or other persons; drawbacks and refunds of customs duties; refunds of sums deposited or paid on account of land purchases; the salaries payable (out of fees) to District Registrars of Births, Deaths, and Marriages, in out-districts; and payments in respect of money orders, where any of such sums respectively are by any law or regulations now in force properly payable by Receivers out of their collections, may be paid out of such collections, but all such payments must be shown in the Receiver's Account; and full, true, and particular statements of such payments and deductions must in every case accompany such accounts. Authorized deductions may be made.

Temporary deposits must be paid into Deposit Account at the Bank.

6. Monies temporarily received in deposit, viz. :—

- (1.) Customs deposits in respect of entries to be passed, &c.
- (2.) Deposits paid into Law Courts.
- (3.) Deposits under Land Regulations
- (4.) Monies received for and retained to meet money orders.

(where such monies are by any law or regulations now in force properly returnable by the Receiver,—see clause 5) must, unless otherwise directed, be lodged daily in the Bank of New Zealand to a "Deposit Account," in the name of such Receiver, until they are so returnable, or until they can be transferred to the Colonial Treasury, as revenue, either by the completion of the action necessary in respect of such monies or by their having become forfeit to the Crown.

Account of temporary deposits to be furnished monthly.

7. A detailed account of all such monies must be rendered monthly by the Receiver showing the balance at credit at the date of such account. This account need not be supported by vouchers, but in any case where a deposit has been transferred to the Revenue Account, a reference to the date of such transfer should be made, and the number of the Revenue Voucher should be quoted in the account.

Receiver to prepare and forward account to Sub-Treasurer.

8. Every Receiver of Public Money, on the day on which he is appointed to account (and if such day be a holiday, then on the day previous), shall, before the bank closes on that day, pay in the whole amount of his collections up to that time, and shall, at the close of business on the same day, prepare his statement or account, and shall include therein all sums of money received by him (if any) subsequent to the payment of his collections into the bank as above stated; and shall, before noon on the following day, forward such statement or account to the Sub-Treasurer of his Province or District, together with the balance of his collections for the period therein included, obtaining a receipt for the same in the Form B.

Account to be accompanied by Bank Receipts.

9. Such statement or account shall be in the form prescribed (Forms C. and D.) and shall set forth the particular heads of receipt under which the several sums came into his possession or control, and the period within which the same were collected, and such statement must be accompanied by the bank receipts (see clause 4) for the sums deposited, and by the receipt of the Sub-Treasurer (see clause 8) for any sum received after bank hours and paid to that officer, and the Sub-Treasurer shall give to such Receiver a discharge for the total amount of such receipts in the form set forth at foot of the said statement. When no monies have been received during the accounting period a statement must nevertheless be sent to the Sub-Treasurer with the word "Nil" inserted in the money column.

Vouchers for miscellaneous receipts to be accompanied by Account Sales, &c.

10. Sums received under the head of Miscellaneous Revenue or on account of rents or sales of Government property must be accounted for in the prescribed form, and in the case of sales effected through an agent (whether by auction or otherwise), or by tender, the statement must be accompanied by the account sales, tenders, or other documents, relating to the transaction, and the statement of such receipts must give full particulars thereof, and of all costs and charges deducted from the gross proceeds, (see clause 5).

Surcharges.

11. Moneys received in satisfaction or on account of surcharges must be accompanied by a statement, prepared by the Officer surcharged, containing full particulars of the transaction in respect of which the surcharge was made, together with a reference to the Query or other communication directing the surcharge, and the amount so recovered must be credited to the account against which the expenditure was charged.

Receipts and Payments under Special Acts.

12. All receipts and payments made under the Loan Acts of the Colony or under other special Acts of the Legislature are to be credited and charged to those Acts unless otherwise directed, and are to be posted to accounts to be opened in the General Ledger under those heads. Advances under imprest and repayments on account of such advances, and receipts and payments on account of trust funds or other moneys temporarily paid or deposited, are to be credited charged and posted under those heads as at present.

Receivers accounting weekly to forward monthly accounts also.

13. Every Receiver of Public Money who may be directed to account to the Colonial Treasurer weekly, will on the 1st or not later than the 5th of the ensuing month, forward to the Sub-Treasurer a detailed account or summary of his receipts for the month just closed in the form prescribed (Form E.), and such account shall be duly declared to before a Justice of the Peace.

Receivers accounting monthly.

14. Every Receiver of Public Money who may be directed to account monthly, must forward such account in the form prescribed (Forms D.) and duly declared to, to the Sub-Treasurer on or before the second day of the month next ensuing.

Accounts and Vouchers to be in proper form.

15. It will be the duty of the Sub-Treasurer to see that all statements and accounts furnished to him by Receivers of Public Money are in the proper form and are supported by the proper subordinate statements and vouchers duly signed and declared, and to return all incorrect or incomplete statements for emendation, pointing out in what respect amendment is required, but the Sub-Treasurer will not be required to examine or check such statements or accounts.

Receipts under incorrect Vouchers.

16. In cases where statements or accounts of receipts are returned for correction the Sub-Treasurer will bring to charge the amount represented by such vouchers under the head "Suspense Account." On the receipt of the correct statements they must be forwarded to the Treasury at Wellington by letter, in order that the amount may be transferred to its proper account.

Sub-Treasurers to report failure to account.

17. If at the appointed time for accounting to the Sub-Treasurer for his collections any Receiver of Public Money shall fail in so accounting or in sending in a Nil Statement, (see clause 9) it will be the duty of the Sub-Treasurer to report such default to

the Colonial Treasurer after the lapse of five days, during which time he will require from the Receiver explanations relative to such default.

18. It will be the duty of the Sub-Treasurer, generally, to exercise a certain degree of supervision over the Receivers of Public Money within his Province or District, so far as regards the question of accounts, aiding them, where required, with instruction and advice, and reporting to the Colonial Treasurer all cases where, in his opinion, the collection of the Revenue suffers, or is likely to suffer, either from the inefficiency of Receivers or from the want of proper arrangements, &c., &c.

Sub-Treasurer to exercise general supervision.

19. Every Sub-Treasurer shall record his transactions in the manner directed by the Colonial Treasurer, and for this purpose shall keep—

Sub-Treasurer's Books of Account.

A Revenue Cash Book,
A Disbursement Cash Book,
A Bank Cash Book (*for "Disbursement Account" only*),
A General Ledger,
An Advance Ledger,

and such other books as the Colonial Treasurer may from time to time direct.

20. In the Revenue Cash Book the Sub-Treasurer will enter on the debit side, under their proper heads and in the order in which they were received or accounted for, all sums of money accounted for to him under bank receipt, and all sums of money received by himself (except moneys remitted to and received by him on "Disbursement Account"); and on the credit side of such book he will enter the several bank receipts.

Revenue Cash Book.

21. Every Sub-Treasurer will post the entries made, as in the preceding clause, to their appropriate accounts in his General Ledger, the first (say 100) pages of that Ledger being set apart for the purpose.

General Ledger.

22. On the 9th, 16th, 23rd, and last day of every month, and if either of the days so named shall be a holiday, then on the day previous, the Sub-Treasurer will close his books for the receipt of money one hour before the time at which the bank closes on the same day, so as to ensure the payment into the bank of all receipts up to that time; he will then rule off his Cash Book (which, if the sums received have been duly deposited and entered, will balance), and bring down the total on both sides.

Account to be closed on days appointed.

23. Every Sub-Treasurer will close his office for the receipt and payment of money on the 1st, 10th, 17th, and 24th days of each month, or if any of those days be a holiday, then on the next day after, so as to enable him to prepare his weekly account for transmission to the Treasury at Wellington.

Office to be closed for receipts and payments on certain days.

24. The Sub-Treasurer will then prepare an account (Forms F.) of the receipts and payments (*i.e.* lodgments), to be called "The Revenue Account." The debit side of such account will be a transcript of each of the Revenue Accounts in his General Ledger, and each entry will be supported by the statement furnished by the Receiver by whom the amount was paid in. These vouchers will be numbered from 1 upwards, commencing on 1st January in each year, and a corresponding number will be placed (in a column provided for the purpose) opposite to the entry of the same sum in the General Ledger. The entries on the credit side will consist of the several sums paid into the bank, and will be supported by the bank receipts. These accounts are to be numbered consecutively, beginning with No. 1 on the 9th of January, and ending with No. 48 on the 31st December, in each year.

Sub-Treasurer's Revenue Account.

25. The vouchers so furnished are not to be folded or endorsed, but are to be arranged in numerical order (the order in which they appear in the account), and are to be fastened together by the left-hand top corner, and forwarded with the account under cover to the Colonial Treasury at Wellington, by the first post. But the Sub-Treasurer's account for the last period of the month need not be so despatched till the 6th of the following month, so as to give time to receive and enclose with it the detailed monthly summaries of the weekly accounting officers (see clause 13), which should be attached to the last weekly statement of the respective officers.

Sub-Treasurer's Account and Vouchers to be forwarded to Treasury at Wellington.

26. Every Sub-Treasurer will prepare and transmit to the Colonial Treasurer, not later than the 15th of each month, an Estimate in the Form G., of the sums probably becoming due and payable at his Sub-Treasury during the ensuing month. Remittances to provide for authorized expenditure will be made by the Colonial Treasurer, and the sums so remitted are to be placed to the credit of an account to be styled "The Disbursement Account," to be opened with the Bank of New Zealand in the name of the Sub-Treasurer.

Sub-Treasurer to furnish estimates. Remittances to be deposited in Bank.

27. Authorities for the issue or payment of money out of the Public Chest will be granted to Sub-Treasurers either in the form of "General Authorities" or "Special Authorities," and in no case is money to be issued or paid without or in excess of such authority.

Authorities.

28. "General Authorities" will be granted to the Sub-Treasurers for all fixed salaries, money allowances, and payments authorized by law, or under contracts for a specific amount, duly entered into by the proper officer, and registered in one of the Executive Departments at Wellington, and payments in terms of such contracts may then be made on the certificate of the proper officer.

General Authorities.

29. "Special authority" will be required for the payment of all claims for which the Sub-Treasurer does not hold a "General authority," and all such claims, whether for salaries or charges, must be forwarded by him accompanied by a requisition in the Form H., to the Treasury at Wellington, for authorization, and, except as above stated,

Special Authorities.

the Sub-Treasurer is to pay such accounts only as may be from time to time transmitted to him for that purpose by the Colonial Treasurer.

All authorities for payment to be referred to the Auditor of Public Accounts.

30. All general authorities as soon as recorded in the Treasury will be referred to the Auditor of Public Accounts for his information, and all claims specially authorized will be referred in like manner, previous to transmission to the Sub-Treasuries for payment.

Advances.

31. Advances for authorized expenditure will be made to Officers by authority of the Minister under whose control such officer is acting. But as a general rule only one "advance" is to be made to any officer on account of the same service during the same year, and the amount of such advance is not (except under special circumstances) to exceed the amount of the average monthly expenditure to be defrayed by its means. In order, however, that the Officer requiring an advance may be supplied with funds to meet expenditure extending over any longer period than one month, such Officer will forward to the Sub-Treasurer from whom he obtained the advance, an account of all sums paid out of such advance, accompanied by proper vouchers; and the amounts so paid, will, if necessary, thereupon, or as soon as such accounts are approved, be reimbursed the imprestee, and so on from time to time until the 15th of June, when, or not later than the 30th of the same month, a final account of expenditure must be sent in, the unexpended balance (if any) repaid to the Sub-Treasury, and all advances adjusted.

Requisitions for advances.

32. Requisitions for advances accompanied by such estimates and explanations as may be required, and specifying the date on which the Officer proposes to account, are to be addressed to the Minister under whose control the Officer requiring such advance is acting; but such requisitions together with the accompanying papers are to be forwarded to the Sub-Treasurer by whom the required advance is to be made. The Sub-Treasurer will forthwith transmit such requisition to the Treasury at Wellington, when it will be submitted for approval, and instructions issued accordingly.

Receipts for advances. Advance Ledger.

33. Receipts for advances are to be taken in the Form I.; and it will be the duty of the Sub-Treasurer to see that all sums advanced are duly and punctually accounted for. An account is to be opened in the "Advance Ledger" to each Imprestee, and all sums advanced to and repaid by Imprestees are to be posted to such accounts from the General Ledger.

Money advanced under imprest to be lodged to a Public Account at Bank.

34. All sums of money advanced under imprest to any Officer must be by him deposited to the credit of a Public Account in his name at the Bank of New Zealand, or if there be no branch or agency of that bank at the place where such Officer resides, then at some other bank, if there be one; and in no case is an Officer in receipt of Public Monies to permit such monies to be mixed with private funds whether deposited in a bank or not.

Accounts of expenditure of advances.

35. Accounts of the expenditure of sums advanced under imprest must be in the Form K., and all vouchers for such expenditure must contain full particulars thereof, and be duly and properly receipted, and in every respect accordant with these regulations in the same manner as payments made at the Treasury. And such accounts and vouchers must as soon as completed be forwarded through the Sub-Treasurer to the Treasury at Wellington, for examination and approval in the same manner as other claims, accompanied by an estimate of the sum required to be reimbursed to provide for future expenditure. And on the approval of such accounts they will be returned to the Sub-Treasurer with instructions to reimburse such imprestee the amount of the expenditure so approved, or so much thereof as may be required for future expenditure.

Expenditure made under advances to be embodied in Sub-Treasurer's account in same manner as other payments.

36. In embodying in his account expenditure made out of an advance, the Sub-Treasurer must enter every payment, including salaries, separately, in the same manner and under the same heads as if the payments had been made direct from the Sub-Treasury, but the vouchers representing such expenditure must not be separated from each other or from the summary which accompanies them; such summary must be numbered as one voucher, and every entry in the account represented by a voucher included in that summary, will receive the same number.

Expenditure under "General Authority" made out of advances.

37. Expenditure by Heads of Departments out of advances made to them for the payment of fixed salaries and allowances and for payment of which the Sub-Treasurer himself holds a general authority, may be at once reimbursed without previous transmission of the accounts to Wellington, but such reimbursement must not include any payment for contingent or other expenditure not covered by a "General authority" in the hands of the Sub-Treasurer.

Sub-Treasurers to be supplied with Schedules of establishments and of the salaries to be paid.

38. Every Sub-Treasurer will be supplied by the Treasury with a Schedule of all Officers in the Public Service within his district, showing the departments to which they respectively belong, the rate of salary and allowances to be drawn by each, and the vote and item, or special account, against which such salaries and allowances are chargeable.

Abstracts of Salaries to cite the vote or account to which each payment is chargeable.

39. All abstracts of salaries must be prepared in the form prescribed (Form L.), and must be duly certified by the head Officer of the department, and must show in the proper column the number of the authority for payment of such salaries, and the number of the vote and item or special account against which they are severally to be charged.

Computation of salaries for broken periods.

40. The proportion of an annual salary payable for any part of a month is to be computed by multiplying the monthly rate of salary by the number of days for which it is payable, and dividing by the number of days in that month.

Salaries payable out of Fees.

41. The amount of salary payable for any month or quarter to an Officer whose salary is paid out of the fees received by himself, must not exceed the monthly or quarterly proportion of the salary authorized for the year; but if during any month or

quarter there should not have been sufficient fees received to pay such proportion, then the amount may be made up out of any surplus fees received during any previous or subsequent month or quarter in the same financial year, so that the whole sum paid to such officer does not exceed either the total amount of his collections, or the sum authorized to be paid on account of the year.

42. Salary abstracts, in which the salaries of several Officers are included, but not all paid within the period within which an account is prepared, are to be transmitted as vouchers to the account in which the salaries so paid are charged. Abstracts are to be prepared for the salaries remaining unpaid, and the receipts of the Officers subsequently taken thereon. These abstracts will not be certified, but must bear a reference to the voucher number of the original.

Salaries unpaid at close of the accounting period.

43. All claims for the payment of contingent services must be made out on the proper Form (M.), and the particulars of such claims, whether for services or for supplies, must be fully set forth; in the case of services, the exact date or period, the rate of remuneration, and the nature of the services performed; and in the case of supplies, the exact dates of supply, the quantities and prices of the several articles, and where such information is not apparent on the voucher, the purpose for which the articles were required.

Claims for contingent services to give full particulars.

44. Such accounts must also be authenticated by the signature (opposite to the total) of the person making the claim, and in no case are they to be so signed by an agent except under a power of attorney, to be produced either in the original or else by a properly certified copy, and the date of such deed is to be noted on the account. Every such account must show upon its face the number of the vote and item or special account against which the payment is to be charged, and the number of the authority for such payment. Accounts are to be certified by the Officer by whom the expenditure was incurred, or in the case of Public Works, by the Officer superintending such works.

To be authenticated by claimant, and to cite the vote or account to which the expenditure is chargeable.

45. In order to facilitate the classification of all expenditure into quarterly periods, for the purpose of publication in the *Gazette*, it is desired that claims either for salaries, services, or supplies extending beyond any calendar quarter should be divided, and the amount claimed in respect of each quarterly period be placed in a separate abstract, and separately shown in account. In cases where the items in any abstract are few in number, such items may be divided in the same abstract, and the amount claimed in respect of each period shown separately.

Expenditure in respect of different quarterly periods to be separately shown in vouchers and accounts.

46. In making payment of salaries, pensions, or allowances, which are to be paid quarterly, the first payment must be calculated to the end of a calendar quarter, the 31st March, 30th June, 30th September, or 31st December, as the case may be, so that payments may fall due on those dates.

Salaries, pensions, or allowances payable quarterly.

47. In stating periods, the first and last day specified are both to be considered as inclusive. In computing the amount due for a specified period, on account of wages or allowances fixed according to a daily rate, the total number of days within that period is to be taken, except it is stated that the allowance is for working days only.

Dates to be inclusive. Computation of daily rates.

48. All abstracts, except such as are payable at the Treasury in Wellington, are to be prepared in duplicate, but the duplicate is in no case to be certified unless the word "Duplicate" be at the same time written in red ink across the face of such abstract, and any payment which owing to the neglect of this precaution may be made on such duplicate abstract, will, if the original has been already paid, be surcharged the officer by whom it was certified.

Abstracts to be in duplicate.

49. No abstract of claims is to include expenditure forming a charge upon more than one financial year, or upon more than one department or service.

Claims on account of more than one financial period or more than one Department. Number of cheques to be written thereon and recorded.

50. Payment of sums of one pound and upwards is in all cases to be made by cheque, and the number of such cheque is to be written in the body thereof instead of the name of the person to whom it is paid, and a corresponding number is to be at the same time written on the voucher or vouchers covered by such cheque. Cheques for petty cash will give the words "Petty Cash" instead of a number. It will be necessary, in entering the payments in the Disbursement Cash Book, to note the number of the cheque paid, to enable the cashier to check the sums so entered against the Bank Pass Book.

51. Every Sub-Treasurer, before making payment of any cheque, will enter the number and the amount of the same in the credit column of his Bank Cash Book. The amount of his remittances from the Colonial Treasurer will in like manner be entered in the credit column of the same book as soon as deposited.

Cheques to be entered in Bank Cash Book before payment.

52. Every Sub-Treasurer, in making payment of an account, is to obtain from the person to whom the same is payable a receipt under the hand of such person for the amount so paid, and every such receipt is to be in words at length, and be written on the account to which it relates.

Claimant to sign receipt on payment.

53. When any payment is made to a person unable to write, the mark of such person is to be affixed to the account, and be vouched by a witness as being made in his presence; and when any payment is required to be made through an agent, such agent must produce a written order from his principal in the Form N., and the power to receive money under such order cannot be delegated or transferred by such agent. When any payment is so made to an agent, the words "Order attached" are to be written under his signature, and the order is to be attached (by wafer) accordingly.

Payments to agents, &c.

54. Accounts in favor of a bankrupt for services rendered or supplies furnished prior to the date of the bankruptcy or of the deed of assignment to trustees for creditors may be paid to the sequestrator or trustees, or order, provided that notice of

Accounts in favor of bankrupt.

such bankruptcy or deed of assignment shall have been lodged at the Treasury, and published in the *New Zealand Gazette*.

Claims in respect of person deceased.

55. Accounts payable in respect of claims of a deceased person are to be paid to the executor or administrator upon production of probate or letters of administration issued out of the Supreme or District Court.

Preparation of claims

56. Each Head of Department is enjoined to afford every possible facility to persons having claims on the Government on account of his department, to enable them to prepare their accounts; and in cases where the claimant is ignorant of the proper form, the Officer is to prepare the requisite accounts, so as to secure the prompt payment of all claims.

Entry of transactions on disbursement account.

57. Every Sub-Treasurer will enter day by day, on the credit side of the "Disbursement Cash Book," under their proper heads, and in the order of their payment, all payments made by him; and on the debit side of such book he will in like manner bring to charge all sums received by him from the Colonial Treasurer. He will then check off these entries on both sides against the Bank Cash Book, so as to ensure that all receipts and payments have been duly entered, and will post such entries to their proper accounts in the General Ledger.

Accounts to be closed on days appointed.

58. At the close of business on the 9th, 16th, 23rd, and last day of each month, every Sub-Treasurer will rule off and balance his Disbursement Cash Book, and carry such balance forward; he will then prepare an abstract (Form O.) of his transactions on "Disbursements Account," with an account current duly declared, and a balance sheet of his bank account for the period. This account must on every occasion be transmitted to the Colonial Treasurer, with all supporting vouchers, by the first post.

Preparation of account.

59. In the preparation of this account, the order of the items given in the printed Estimates of Revenue and Expenditure for the year is to be followed, and this regulation applies equally to expenditure on account of past and of the current financial year. All transactions in respect of any past financial year must stand first in the account, and then those of the current year.

Specification of payments.

60. In this account the payment to each person (including payment of salaries) must be separately shown, and the number of the voucher, authority, vote, item and cheque quoted opposite to each. In specifying contingent expenditure, such terms as "sundries," "supplies," &c., are not to be used, but the particulars are to be given in a concise manner, so as to afford information without the necessity of reference to the voucher.

Accounts and vouchers to be numbered.

61. The Disbursement Accounts are to be numbered from 1 to 48 in the same manner as the Revenue Accounts, the supporting vouchers, being likewise numbered consecutively in one series throughout the year, and these vouchers, like those of the Revenue Account, are not to be endorsed or folded.

Regulations to be strictly adhered to.

62. Heads of Departments are enjoined to adhere strictly to the rules herein laid down. The efficient working of the system of accounts to be brought into operation under these regulations, will, in a great measure, depend upon such rules being duly observed.

Prompt attention to be given to instructions.

63. Prompt and careful attention must be given by all Officers having the charge or control of Public Moneys or Accounts to the instructions they may receive from the Colonial Treasurer, the Auditor of Public Accounts, or other competent authority, and any information which such Officers may in like manner be called upon to give, must be rendered as fully and accurately as possible, and without any avoidable delay.

FORMS REFERRED TO IN THE REGULATIONS.

A.

BANK RECEIPT.

[Clause 4 of Regulations.]

RECEIVED into the Bank of New Zealand, at _____, by the hands of _____, the sum of _____ pounds _____ shillings and _____ pence sterling, to the credit of the account of the Honorable the Colonial Treasurer of New Zealand.

DATED this _____ day of _____ 186 .

£ : : :

For the Bank of New Zealand.

B.

SUB-TREASURER'S RECEIPT.

[Clause 8 of Regulations.]

RECEIVED into the Sub-Treasury at _____ by the hands of _____ the sum of _____ pounds _____ shillings and _____ pence sterling, being the balance of his collections included in his statement or account from the _____ to the _____ day of _____ 186, hereto attached.

DATED this _____ day of _____ 186 .

£ : : :

Sub-Treasurer.

C.
WEEKLY STATEMENT.
[Clause 9 of Regulations.]

, New Zealand.
STATEMENT of all Sums received by the undersigned, as at from the
to the day of , 186 , both days inclusive.

HEADS OF RECEIPT.	AMOUNT.		
	£	s.	d.

I certify that the above statement is correct.

(To be signed by the Officer accounting.)

STATEMENT OF BANK RECEIPTS ATTACHED.			
DATE.	AMOUNT ACKNOWLEDGED.		
	£	s.	d.

I hereby certify that the at
has furnished Receipts of the Bank of New
Zealand at , for the sum of
pounds shillings and pence
sterling, being the amount of his collections
from the to the day of
186 , both days inclusive, as shewn in the
foregoing statement.

Sub-Treasurer.

Sub-Treasury, 186
[To be sent in on the 8th, 15th, 22nd, and last day of each month.]

D.
MONTHLY ACCOUNT.
[Clauses 9 and 14 of Regulations.]

, New Zealand.
ACCOUNT of all received by the undersigned as , at , being
from the to the day of , 186 , both days inclusive.

DATE OF RECEIPT.	FROM WHOM, FOR WHAT, AND AUTHORITY UNDER WHICH RECEIVED.	AMOUNT RECEIVED.		
		£	s.	d.
	TOTAL.....£			

I, , do solemnly and sincerely declare that the foregoing is a true and
faithful account of all sums received by me as , at , from the to
the day of , 186 , both days inclusive; and I make this solemn
declaration conscientiously believing the same to be true.

DECLARED before me at
this day of , 186 . }

Officer accounting.

Justice of the Peace.

STATEMENT OF BANK RECEIPTS ATTACHED.			
DATE.	AMOUNT ACKNOWLEDGED.		
	£	s.	d.

I hereby certify that the at
has furnished Receipts of the Bank of New
Zealand at , for the sum of
pounds shillings and pence
sterling, being the amount of his collections
from the to the day of
186 , both days inclusive, as shewn in the
foregoing statement.

Sub-Treasurer.

Sub-Treasury, 186

G.
MONTHLY ESTIMATE.
[Clause 26 of Regulations.]

SIR,— Sub-Treasury, 186 .
I have the honor to forward an estimate of the probable expenditure at this Sub-Treasury, for the month of 186 .
I have the honor to be,
Sir,
Your most obedient Servant,
The Honorable the Colonial Treasurer,
Wellington.
Sub-Treasurer.

VOTE OR SERVICE.	PARTICULARS.	AMOUNT.		
		£	s.	d.

H.
REQUISITION FOR SPECIAL AUTHORITY.
[Clause 29 of Regulations.]

SIR,— Sub-Treasury, 186 .
I have the honor to forward herewith for authorization the Abstracts and Accounts specified in the annexed Schedule.
I have the honor to be,
Sir,
Your most obedient Servant,
The Honorable the Colonial Treasurer,
Wellington.
Sub-Treasurer.

SCHEDULE.

TO WHOM PAYABLE.	PARTICULARS OF CLAIM.	AMOUNT OF CLAIM.		
		£	s.	d.

I.
RECEIPT FOR AN ADVANCE.
[Clause 33 of Regulations.]

Treasury, 186 .
I HEREBY acknowledge to have received from the Hon. the Colonial Treasurer, by the hands of Esq., Treasurer, the sum of pounds shillings and pence sterling, for which I undertake to furnish to the Treasury (as above) true and satisfactory accounts and vouchers.
£ : :
(Cheque No. :)

K.
ACCOUNT OF EXPENDITURE OUT OF AN ADVANCE.
[Clause 35 of Regulations.]

Account of Expenditure made by out of the sum of pounds shillings and pence sterling, received from the at on the day of , 186 , as an advance for

THE NEW ZEALAND GAZETTE.

STATEMENT of sums paid by me out of the advance of £ , made to me on the day of 186 , in support of which the vouchers specified hereunder are herewith transmitted to the Treasurer at

Officer accounting.

NO. OF VOUCHER.	TO WHOM PAID.	PARTICULARS OF PAYMENT.	AMOUNT.		
			£	s.	d.

L.

ABSTRACT OF SALARIES.

[Clause 39 of Regulations.]

ABSTRACT and ACQUITTANCE of Salary of , New Zealand. of Department, from the to the , 186 , inclusive.

Number of Authority. Number of Item.	Situation.	Names.	Period.		Number of Days. Yearly Salary or Rate. Daily Salary or Rate.	Amount in Sterling.			Number of Cheque.	Date of Payment.
			From	To		£	s.	d.		
To be charged upon the Vote for										
Under Secretary.						Total £				

I CERTIFY that the individual named in the above Abstract employed in the situation, and during the period specified opposite name of each respectively.

(Signature of Head of Department.)

M.

ABSTRACT OF CONTINGENCIES.

[Clause 43 of Regulations.]

, New Zealand.

THE New Zealand Government.

Department }
or Service }

Dr. to

Number of Authority.	Date of Service or Supply.	Particulars in full.	Sub Voucher.	Amount.		
	186 .					
Signature of Claimant				£		

I CERTIFY that to the best of my knowledge and belief the foregoing Account is true and correct in every particular; that the charge reasonable; and that

To be charged to

Vote No.

Item No.

Signature of Officer by whom the expense was incurred.

Under Secretary.

Received on the hands of _____ Esq., Sub-Treasurer at _____, 186 _____, from the Honorable the Colonial Treasurer, by the sum of _____ pounds shillings and _____ pence sterling, in full payment of the above Account. (Cheque No. _____)

N.

ORDER FOR PAYMENT TO AN AGENT.

[Clause 53 of Regulations.]

(Signature of authorized Agent.)

I HEREBY authorize Mr. _____ (whose signature appears in the margin) to receive the sum of _____ pounds _____ shillings and _____ pence sterling, payable to me at the Treasury at _____, 186 _____, and to sign on my behalf a receipt for the same.

O.

SUB-TREASURER'S DISBURSEMENT ACCOUNT.—(Dr. side.)

[Clause 58 of Regulations.]

ABSTRACT of Disbursements of the Sub-Treasurer, at _____, from the _____ day of _____, 186 _____.

No. of Voucher.	No. of Authority.	No. of Vote.	No. of Item.	No. of Cheque.	To whom paid.	Particulars of Service.	Period of Service, or date of Supply.	Amount of each Payment.			TOTALS.			
								£	s.	d.	£	s.	d.	

