

SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE

OF
THURSDAY, FEBRUARY 18, 1892.

Published by Authority.

WELLINGTON, MONDAY, FEBRUARY 22, 1892.

Treasury Regulations relative to the Public Accounts.

ONSLOW, Governor.

ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this third day of December, 1891.

Present :

THE HONOURABLE THE PREMIER PRESIDING IN COUNCIL.

IN exercise and pursuance of the powers conferred by section five of "The Public Revenues Act, 1891," His Excellency William Hillier, Earl of Onslow, the Governor of the Colony of New Zealand, acting by and with the advice and consent of the Executive Council of the said colony, doth hereby make the Regulations hereinafter set forth for appointing the bank in which all public moneys are to be kept, for directing the forms in which all accounts of the same are to be kept and rendered, and generally for the guidance of all persons concerned in the receipt, custody, and expenditure of public moneys. And it is hereby declared that such Regulations shall come into force on the first day of January, one thousand eight hundred and ninety-two.

I. GENERAL.

1. The financial year commences on the first day of April, and ends on the 31st day of March. The financial year.
2. The Bank of New Zealand is the bank in which all public moneys are to be kept, and is referred to in these Regulations as "the bank." Bank of New Zealand is the bank referred to.
3. In the public accounts the revenue of any financial year is the money received into the Public Account at the bank at Wellington within the year; and the expenditure is the money paid at the Treasury within the year, and the money paid by imprestees, of which the accounts are received at the Treasury within the year. Imprests unaccounted for at the end of a financial year are included in the accounts of the following year. Of the revenue and expenditure of the financial year.
4. Every Receiver, Imprestee, or other person concerned in the receipt or payment of public moneys shall account to the Treasury weekly, unless the Treasury directs him to account at longer periods, not exceeding four weeks, except as provided in Regulation number *twenty-six*. All accounts shall be made up on the first Saturday, or, in the case of four-weekly accounts, on the fourth Saturday after the beginning of the financial year, and upon every Officers to account weekly or four-weekly.

Saturday or fourth Saturday thereafter. And an account shall be made up on the last day of each financial year for the broken period after the then last account.

Names of Accountants in arrear to be sent to the Audit Office.

5. The Treasury shall send to the Audit Office every week a return showing the name of every Accountant or officer who has failed for more than one week after the expiration of the accounting period to send to the Treasury any account or return which he is required to make; and the Audit Office, on receiving the return, shall act thereupon as provided by the 87th section of "The Public Revenues Act, 1891."

Saturday to mean the last Saturday of the accounting period.

6. Where the word "Saturday" is used in these Regulations it means the Saturday in each week, or the last Saturday of the period, for which the accountant is required by the Treasury to account, as the case may be.

Fractions of a penny. Treasury may alter forms.

7. Fractions of a penny shall not be included in any account.

In cases not provided for, Receiver to apply for instructions.

8. Any of the forms in the several schedules hereto may be altered by or with the sanction of the Treasury, so as to suit the special requirements of any department.

9. In any case which is not provided for by "The Public Revenues Act, 1891," or by these Regulations, and in any case in which special circumstances may render it inconvenient for the public service that these Regulations should be strictly observed, the accounting officer shall apply to the Treasury for special instructions and shall be bound thereby.

Penalties may be imposed by Treasurer.

10. The Colonial Treasurer may, by writing under his hand, direct a penalty, not exceeding one pound, to be imposed on any officer for the breach of any Regulation, or for error in any account, or who neglects to send in any account at the time or in the form required by these Regulations or by order of the Treasury, or who neglects to append thereto any vouchers, receipts, or other papers which are required to support such account. Any such penalty may be recovered by deducting the same from any salary or other moneys due, or which may become due, to such officer, or may be recovered as a debt owing to the Crown by such officer in any Court of competent jurisdiction, whether such officer shall or shall not have ceased to be in the public service.

Officers liable for losses through negligence.

11. Every public officer will be held personally responsible for any loss which may accrue to the Government by reason of any default or negligence in the fulfilment of the duties imposed upon him by the Public Revenues Act, or by these Regulations, or by the instructions he may from time to time receive from the Minister administering the department to which he belongs, or from the Colonial Treasurer.

Treasury to be notified of any change of accounting officers.

12. In the event of any accounting officer being dispensed with, receiving leave of absence, or otherwise being relieved of his duties, the department concerned shall immediately inform the Treasury of the change, and also of the name of the officer (if any) who has been appointed to act in the place of the officer dispensed with or relieved.

When Accountant relieved, to send accounts to Treasury.

13. Every Receiver, Imprestee, or other officer on being relieved of his duties shall make up to date, and duly transmit to the Treasury, all returns and statements required from him under these Regulations. He shall also hand over to the relieving officer all cash, whether in the bank or in hand, stamps, license forms, books, stores, and furniture in his charge belonging to the Government, with a return of the same signed by himself; and a copy of so much of the said return as relates to cash, stamps, and license and other forms of money-value, signed by the outgoing and by the incoming officer, shall forthwith be transmitted to the Treasury, by whom it will be referred to the Audit Office. When the absence of the officer is only temporary, this Regulation shall apply only so far as the Treasury directs.

II. REVENUE AND RECEIPTS.

GENERAL.

Definition of Receiver.

14. Every person into whose possession or control any money comes which is payable into the Public Account or into any Deposit Account is a Receiver within the meaning of "The Public Revenues Act, 1891," and becomes thereby charged with all the liabilities imposed upon Receivers by the said Act.

Appointments to be notified to Treasury and Audit.

15. When any person is appointed to any office whereby it becomes his duty to receive public moneys, the Under-Secretary or head of the department in which such appointment is made shall forthwith notify the same to the Treasury and to the Audit Office.

16. Every Receiver shall, unless otherwise instructed by the Receiver-General, give to the person paying any money payable to the Public Account a receipt in the form in the *First* Schedule hereto, and shall send to the Treasury in support of his accounts a copy of every such receipt, with a certificate signed by the person paying in the money that such is a true copy of the receipt given to him.

Receivers to give receipts to persons paying money.

Where the certificate of the person paying in the money cannot be obtained, such certificate may be given by any Government officer, Justice of the Peace, or other well-known respectable person. The Receiver shall file a third copy of such receipt in his office.

17. It is the duty of every Receiver to apply for printed forms of receipts in triplicate, which will be issued in books, with numbered receipts, for each of which the Receiver must account: Such books of receipt shall be printed by the Government Printer, and shall be numbered with consecutive printed numbers for each form of receipt, so that no two receipts of the same form shall have the same number. They shall be issued only by direction of the Audit Office, to which all requisitions from Receivers of Revenue for receipt-forms shall be addressed, and the Government Printer shall forward to the Audit Office a copy of every invoice of books of receipts issued, specifying the name of the Receiver and the first and last printed numbers in each parcel. The Audit Office shall keep a register of the numbers of all receipt-forms sent to, and accounted for, by each Receiver. Forms spoiled in preparation of receipts must not be destroyed, but must be attached to the next account.

Supply of receipt-forms.

18. Every Receiver shall prepare such bank receipts as are required for signature at the bank, and shall number them in the proper place on the form consecutively from one upwards.

Bank receipts.

19. When moneys are received on account of rents or sales of Government property or otherwise as miscellaneous revenue, full particulars of the authority for such sales, the account-sales, tenders, and contracts, if any, and other documents explaining the transactions, must be appended to the accounts of the Receiver.

Vouchers for miscellaneous receipts to be accompanied by full particulars.

20. 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 transactions in respect of which surcharge was made, together with a reference to the query or other communication directing such surcharge.

Surcharges.

OF THE PAYMENT OF MONEYS INTO THE PUBLIC ACCOUNT.

21. The full amount of all collections, deducting only auctioneers' and other allowed charges on the sale of public property, and such payments as collectors of revenue are required by special enactment to pay out of their collections, shall be paid into the Public Account at the bank.

Collections to be paid in full into the Public Account.

22. Every Receiver whose office is in a place where there is a branch of the bank shall pay the whole of his collections (except as above provided) into the bank day by day, and shall obtain from the bank a receipt in the form in the *Second* Schedule hereto, and also an acknowledgment in a bank pass-book; and should he receive any money after the time when it would have been possible to pay it into the bank, the Receiver shall pay in such money with his collections of the following day.

To be paid daily into the Public Account.

If the Receiver is in a place where there is no branch of the bank, he shall transmit his collections up to the close of business on Saturday to the bank at Wellington, by post office order, or postal notes, or by registered letter containing bank notes only, retaining in hand, in the latter case, for the time being, any sum less than one pound.

Where there is no bank in neighbourhood.

23. Every Receiver shall keep a Cash-book in the form in the *Third* Schedule hereto, and shall enter therein in the order of date every sum received and every sum paid into the Public Account. When a sum is received from which a deduction is made, as provided in the *nineteenth* Regulation, the Receiver shall enter the gross sum, showing the deduction therefrom and the net amount in cash in its proper column. Immediately after bank hours on Saturday every Receiver shall add up and balance his Cash-book at that point at which the receipts have been paid to the branch of the bank or remitted to the bank at Wellington.

Receiver to keep a cash-book.

Moneys received after bank hours shall be entered under the total of receipts as balanced, with the heading "Received after bank hours;" and at the close of business on Saturday the Cash-book shall be again balanced by showing such receipts as "Balance in hand carried to next account," in which account under the proper

headings the amount brought forward will form the first item of receipt.

Receiver to forward copy of cash-book to Receiver-General.

24. Every Receiver shall prepare and post for transmission to the Receiver-General, by the first mail leaving after each Saturday, a correct copy of so much of his Cash-book as he has not previously sent, accompanied by the bank receipt for each payment into the bank, and by the certified copies of the receipts given to the persons from whom he received the moneys, together with a declaration in the form set forth in the *Third* Schedule hereto.

When any deduction is made from any sum receivable, the Receiver shall furnish full accounts and vouchers in support of such deduction.

Nil returns.

25. If no money has been received in any accounting period the Receiver shall forward to the Receiver-General a "Nil" return, signed and attested in the form provided.

Fees retained in lieu of salary.

26. In cases in which a Receiver is authorised to retain fees received by him by way of salary, he shall make up his Cash-book to the close of business on the last day of every calendar month, and forward to the Receiver-General a copy of so much thereof as he has not previously sent, accompanied by a salary abstract, as provided by the *seventy-seventh* Regulation, properly certified and receipted, for the amount of fees collected and retained by him during the period for which he is accounting.

OF THE PAYMENT OF REVENUE TO LOCAL BODIES.

Fees, fines, and penalties under certain Acts to be paid to local bodies by Receivers.

27. All fees, fines, and penalties received or recovered and payable under the provisions of "The Municipal Corporations Act, 1886," "The Counties Act, 1886," "The Public Works Act, 1876," and "The Financial Arrangements Act, 1876," or other Acts or Ordinances, to any local body (excepting such fees, fines, or penalties as may be lawfully collected by means of stamps), shall be paid daily by the Receiver to the account of the local body at the bank at which such account is kept.

Quarterly return to be sent to Treasury of fees, &c., collected in stamps.

In respect of fees, fines, or penalties collected by means of stamps on behalf of local authorities, a return in the form of the *Fourth* Schedule hereto shall be prepared and sent to the Treasury immediately after the last day of each quarter. Such return shall include all moneys payable to local authorities which have been received in stamps during the previous three months.

28. In the case of any county in which the whole of "The Counties Act, 1886," is not in force, moneys payable to the county are to be paid into the Public Account in accordance with section 147 of "The Counties Act, 1886."

Receipts to be entered in cash-book, and statements rendered to local bodies concerned.

29. All such receipts and payments shall be entered in the Cash-book of the Receiver in the proper columns, and shall be supported by vouchers, as provided by the *sixteenth* Regulation; and the Receiver shall transmit weekly to the Town Clerk, the County Treasurer, or the Chairman of the Road Board or other local authority, as the case may be, a statement showing in detail the several sums collected during the week on behalf of the local body concerned.

OF DEPOSITS.

Of Deposits on Account of Revenue.

Receipts to be paid daily to Deposit Account in name of Receiver.

30. Every Receiver who receives money by way of deposit on account of revenue shall pay all such moneys day by day into the bank to a separate account in his own name, to be called "The Deposit Account of the [*naming his office*]." The Receiver shall give to the depositor a receipt in the form set forth in the *Fifth* Schedule hereto, of which he shall also sign two certified copies for use as indicated in the *sixteenth* Regulation, and he shall obtain from the bank a receipt in the form in the *Sixth* Schedule hereto, and also an acknowledgment of the same in a bank pass-book.

Receiver to repay deposits by cheque.

31. The Receiver shall make payments out of his Deposit Account only by cheque, countersigned by such public officer as the Receiver-General directs and notifies to the bank.

Deposit to be returned when transaction completed.

32. As soon as the transaction on account of which a deposit was made is completed, the Receiver shall return the deposit, or balance of the deposit, to the depositor, who shall give up his deposit receipt for the same, receipted on the proper place in the form. If such deposit receipt is lost, the depositor shall give a receipt for the amount refunded to him on a receipt form, as provided by the *sixteenth* Regulation.

Deposits unclaimed for a year.

33. Deposits unclaimed for more than one year after becoming payable to the depositor are to be paid into the Public Account,

34. Whenever any deposit, or part of a deposit, becomes transferable to revenue, the Receiver shall pay the amount into the Public Account, and shall pass it through his revenue Cash-book as moneys received in the ordinary way.

When deposit transferable to revenue.

35. As often as the balance at credit of the Receiver's Deposit Account exceeds the sum of one hundred pounds, the Receiver shall forthwith pay the amount in excess of that sum to the bank for credit of the Receiver-General's Deposit Account at Wellington, and shall obtain from the bank a receipt in the form in the *Seventh* Schedule hereto, which he shall forthwith forward to the Receiver-General together with a memorandum of particulars of the lodgment.

Balance in hand in excess of £100 to be paid to Receiver-General's Deposit Account.

36. The *thirty-fourth* and *thirty-fifth* Regulations shall not apply to deposits for duties of Customs, which the Receiver shall in every case repay in full to the depositor upon payment of the duties on account of which the deposit was made.

Regulations 34 and 35 not to apply to Customs.

37. As often as the balance at credit of the Receiver's Deposit Account is insufficient to meet immediate claims thereon, the Receiver shall apply to the Receiver-General, by telegraph if necessary, for such sum as may be required to restore the balance to one hundred pounds (the maximum amount authorised to be retained), or to meet any claim in excess of that amount.

When balance insufficient Receiver to apply to Receiver-General for remittance.

38. Every Receiver who receives money by way of deposit shall keep a separate cash-book, to be called the Receiver's Deposit Cash-book, in the form in the *Eighth* Schedule hereto, in which he shall enter on the debit side, under the proper date, in the order in which he receives it, every sum deposited with him, carrying out the totals of daily payments into the bank; and he shall enter on the credit side, in the order of payment, the sums paid to depositors or others, to the Receiver-General's Deposit Account, or to the Public Account, carrying out the daily totals of such payments.

Receiver to keep Deposit Cash-book.

39. Entries in the Deposit Cash-book of all sums received shall be numbered consecutively from *one* upwards; and on repayment of any deposit, or any part thereof, the number thereof shall be entered in the proper column on the credit side of the Cash-book.

Entries in Deposit Cash-book to be numbered.

40. Every Receiver shall balance his Deposit Cash-book at the close of business on Saturday, and shall, by the first mail thereafter, transmit to the Receiver-General a copy of so much of it as he has not previously sent, accompanied by a bank receipt for each sum paid into the Deposit Account, and by the deposit or other receipt for each sum repaid to the depositor. He shall also transmit therewith a certificate by the bank of the balance of his Deposit Account in the form in the *Eighth* Schedule hereto, together with the declaration in the form in the same Schedule that the statement of account is complete and correct.

Receiver to forward copy of Deposit Cash-book to Receiver-General.

If during any period no deposits are received, the Receiver shall forward to the Receiver-General a "Nil" return, as provided in the *twenty-fifth* Regulation.

41. In cases in which there is no bank in the neighbourhood of the Receiver, the deposits shall be dealt with as the Treasury may direct, and the balance of such deposits shall be ascertained and certified in such manner as the Treasury may further direct, and the Receiver will be instructed to modify the form of the certificate in the Deposit Cash-book accordingly.

If no bank in neighbourhood, Receiver to account as directed.

Of Deposits with Receivers of Land and Gold Revenue for Surveys.

42. When any survey in respect of which deposits are received is completed, the Chief Surveyor of the district shall forward to the Receiver an abstract in the form in the *Fourteenth* Schedule hereto, certified in the following manner, viz. :—

Deposits in respect of land and goldfields revenue for surveys.

(a.) In cases where the survey is made by the permanent staff of the Surveyor-General's Department,—in favour of the Public Account.

(b.) In cases where the survey is made by some surveyor specially employed for the purpose,—in favour of the person so employed.

On these abstracts the Receiver shall note the amount and the date of receipt of each deposit, and shall forthwith forward such abstracts to the Surveyor-General for approval. The abstracts, upon being approved, shall be returned to the Receiver, who shall forthwith pay them out of his Deposit Account either to the Public Account or to the surveyor entitled, as the case may require. Any balance repayable to the depositor the Receiver shall thereupon refund to him.

Of Deposits with Tenders on account of Contracts.

Deposit to be received by marked cheque only.

43. Every deposit on account of a contract shall be received, unless otherwise specially provided by the condition of the contract, by a cheque on some bank nearest to the place at which the tenders are appointed to be received. The cheque must be marked by the banker on whom it is drawn, as good for twenty-one days, and must be "crossed" in favour of the Receiver-General's Deposit Account.

Cheques to be retained until tenders pronounced upon, then returned, or paid into Receiver-General's Deposit Account.

44. The cheques or other moneys shall be retained in the custody of the Receiver until the tenders are pronounced upon, when those of unaccepted tenderers shall be forthwith returned to them, and the moneys lodged with the accepted tender shall be immediately paid to the bank for credit of the Receiver-General's Deposit Account at Wellington, and the Receiver shall forthwith post to the Receiver-General a memorandum of particulars, together with the bank receipt. If there is no branch of the bank in the town in which the tenders are received the cheque or other moneys shall be sent forthwith by registered letter to the Receiver-General, together with a memorandum of particulars.

Authority for refunding deposits.

45. Deposits in the custody of the Receiver-General, when returnable to depositors, shall be refunded on requisition made by the Under-Secretary or Head of the department. In all cases of refund a receipt in the form in the *Fifth* Schedule hereto shall be taken from the depositor.

Forfeited deposits.

46. Whenever any deposit becomes forfeited, the amount, if in the custody of the Receiver, shall be paid forthwith to the Public Account, a bank receipt for the payment and a memorandum of particulars being forthwith transmitted to the Receiver-General. If any such deposit is in the custody of the Receiver-General, a notification of the forfeiture shall be forwarded to his office, in order that the amount may be transferred to the Public Account.

All deposits received to be entered in cash-book.

47. In all cases the deposits received shall be brought on charge in the Deposit Cash-book of the Receiver, who shall take credit for the amounts refunded to depositors or paid to the Receiver-General's Deposit Account, or to the Public Account.

Copy of cash-book to be forwarded to Receiver-General.

48. The Deposit Cash-book shall be made up on Saturday, and a copy forthwith posted to the Receiver-General, supported by the bank receipts and the receipts of the depositors for all sums refunded, on the form provided for the purpose. If no deposit is received or refunded during any accounting period a "Nil" return shall be forwarded to the Treasury, as provided in the *twenty-fifth* Regulation.

Certified statement of balance in custody of Receiver.

49. The balance in the custody of the Receiver shall be supported by a statement in detail in the form in the *Ninth* Schedule hereto, to be furnished every month with the copy of the Deposit Cash-book.

Law Trust Deposits.

Receiver to keep Law Trust Cash-book.

50. Every officer receiving law trust moneys shall keep a Law Trust Cash-book in the form in the *Tenth* Schedule hereto. Under the head of receipts he will enter all such moneys coming into his hands under the proper date and in the order in which they are received, each entry being supported by a voucher in the form in the *Eleventh* Schedule hereto, and certified in the manner provided by the *sixteenth* Regulation.

Moneys received to be paid into bank daily.

51. The Receiver shall day by day pay all moneys as above received before the close of business on any day, and which have not been paid to the persons entitled to receive them, into the bank to credit of an account in his name, called "The Law Trust Account of the [*naming the Court*]." Any moneys received after bank hours shall be lodged in the bank on the following day.

If more than one Court under Receiver, bank accounts to be kept as directed by Treasury.

52. Where an officer holds appointment under more than one Court he shall keep a Law Trust Cash-book and a Law Trust Account at the bank for each Court separately, or for all the Courts in one, as the Treasury may direct.

Payments to be made by cheque only, except in certain cases.

53. Disbursements shall be made by cheque only, except in cases where the sums received are paid out on the same day. All sums disbursed shall be entered on the date and in the order of payment, and every such entry shall be vouched for by a receipt in the form in the *Twelfth* Schedule hereto, signed by the person to whom the money is paid.

Cash-book to be balanced periodically.

The thirty-second Regulation shall apply to Law Trust Deposits.

54. The Law Trust Cash-book shall be made up at the close of business on Saturday, and the balance, if any, carried forward to the succeeding period. The balance must be stated so as to show the amount in the bank, the amount of unrepresented cheques, and the moneys received after bank hours.

55. Every officer shall, by the first mail leaving after each accounting period, prepare and post to the Receiver-General a correct copy of so much of his Law Trust Cash-book as he has not previously sent, and shall transmit therewith a certificate by the bank of the balance at credit of his account, a declaration in the form set forth in the *Tenth* Schedule hereto, the vouchers for the receipts and disbursements of the period, and a list of the unrepresented cheques.

Copy of cash-book to be forwarded to Receiver-General.

56. The Receiver-General may at any time require that any sum of money which has been paid into a Receiver's Law Trust Deposit Account shall be paid into the Receiver-General's Deposit Account, and the Receiver shall, when so directed, pay the amount to the bank for credit of the Receiver-General's Deposit Account at Wellington, and shall obtain from the bank a receipt in the form in the *Seventh* Schedule hereto, which he shall forthwith forward to the Receiver-General, together with a memorandum of particulars of the lodgment.

Moneys may be paid into the Receiver-General's Deposit Account.

57. Whenever any sum of money in the Receiver-General's Deposit Account is required for payment to the person entitled thereto, the Receiver shall apply, by telegraph if necessary, to the Receiver-General, who will thereupon repay the amount so required to credit of the Receiver's Law Trust Deposit Account.

Reimbursements may be applied for by telegraph.

Receiver-General's Deposit Account.

58. The Receiver-General shall forward to the Audit Office day by day all copies of Receivers' Deposit Cash-books received by him, together with the vouchers in support thereof.

Receiver-General to forward Deposit Cash-books.

59. The Receiver-General shall once in every month prepare and forward to the Audit Office a copy of so much of his Deposit Account as he has not previously sent, supported by the necessary vouchers.

Receiver-General to forward account to Audit Office.

III. EXPENDITURE.

GENERAL.

60. All claims on the Government must be stated on an "abstract form" in one of the forms in the *Thirteenth* and *Fourteenth* Schedules, or such other form as the Treasury may direct for special cases, and, after being certified by the proper officer, must be sent by him forthwith to the Under-Secretary or Head of the Department on account of which the expenditure is incurred.

Claims, in regulation-form, to be sent to Head of Department.

61. Every such abstract must be stamped with the stamp of the department, and signed by the Under-Secretary or other officer authorised by the Minister for the purpose, who shall at the same time fill in, in the proper place in the abstract, the vote and item, or other account authorised by Parliament, against which the same is to be charged. The abstract shall without delay be sent to the Audit Office, and when audited shall forthwith be sent on to the Treasury for payment or credit, as the case may be.

Claims to be approved and audited before payment.

Upon every abstract must be noted the date on which it was received by the certifying officer, and also at the head office.

62. A register of abstracts in the form in the *Fifteenth* Schedule shall be kept in each department, in which shall be entered every abstract sent in to it for payment, arranged in the alphabetical order of the several claimants. The register shall show the dates on which each abstract was received in the department, and on which it was sent on for audit; and the dates on which, if returned for correction or otherwise, it was so returned, and re-sent for audit. It shall also be noted therein whether each claim is paid or cancelled. Abstracts for salaries shall be registered under the official designation of the certifying officers.

Register of claims received to be kept.

63. Officers certifying to abstracts will be held responsible for all errors in calculation.

Officers responsible for errors.

64. Every abstract shall show the name of the officer appointed to countersign the cheque, and the branch of the bank on which the cheque is to be drawn.

Abstract to show branch of bank, &c. Payments to be made by cheque of Paymaster-General.

65. Except where payments are directed to be made by an im-
prestee, all claims on the Public Account will be paid by cheque of the Paymaster-General drawn on the branch of the bank which is nearest to the residence of the payee, and will be sent to him from the Treasury direct. But such cheques become payable only on being countersigned by an officer appointed to do so.

66. The abstracts in respect of which cheques are issued will be sent to the countersigning officer, who will obtain the receipt of the payee thereon. It is the duty of the countersigning officer before countersigning any cheque—

Duty of officer appointed to countersign cheque.

- (1.) To satisfy himself of the identity of the person presenting the cheque;
- (2.) To see that the final certificate on the abstract is filled in and signed;
- (3.) That the number of the cheque coincides with that quoted in the abstract;
- (4.) That the abstract is duly receipted by the payee or his authorised agent, and is stamped as required by law;
- (5.) That the authority for payment to the agent, if any, is in proper form, and is stamped as required by law.

Payments to agents.

67. Claimants unable to present their cheques or give receipts in person may obtain countersignature on the authority of an order in one or other of the forms in the *Sixteenth* Schedule hereto. The special order must be on or attached to the abstract in each case. The general order will be recorded in the Treasury; but no payment will be made thereunder unless it is noted on the abstract that the money is payable to the agent named in the order; and the countersigning officer shall not sign the cheque unless the Treasury record number of the order is quoted on the abstract.

In the case of a "Special" or "General" authority given by a Maori, it must be certified on the authority by a Licensed Interpreter that he has translated the contents of the authority, and that the Maori understands the same.

Payments to attorneys or executors.

68. Payments may be made to persons authorised to receive money as attorney, executor, or administrator, on the production of the power of attorney, probate of the will, or letters of administration; and the countersigning officer shall note on the abstract that such instrument has been produced to him, and the date thereof; and, in case of a power of attorney, he shall satisfy himself that it has not been revoked.

Payments in certain cases to be witnessed.

69. The mark of any payee unable to write, and the mark or signature of every Maori, must be witnessed by a European other than the countersigning officer.

Receipted abstracts to be returned to Treasury.

70. The countersigning officer must return all abstracts, when duly receipted, to the Treasury by the first following mail.

In the event of it being necessary to send an abstract out of his office in order to obtain a proper acquittance, it shall be the duty of the countersigning officer to keep a record of the same with the view of its being completed and returned to the Treasury.

Fly receipts to be taken in certain cases.

71. Where several claims are included in one abstract, and one or more cheques are not presented for countersignature within a month after the abstract has been received, the countersigning officer shall enter the particulars of the outstanding claim on a fly receipt in the form in the *Seventeenth* Schedule hereto, together with the number of the abstract, and shall take the receipt thereon when he countersigns the cheque, and shall write the words "Payable on fly receipt" on the abstract.

If cheques not presented within one month, abstracts to be returned.

72. The countersigning officer shall return to the Treasury every abstract of which the cheques are not presented for countersignature within one month after he has received such abstract, together with a memorandum stating the reason for the return of the unreceipted abstract.

Countersigning officers should, whenever practicable, before returning the abstract, make inquiry of the payee or of his agent why the cheque has not been presented for countersignature.

Duplicate abstracts.

73. In the event of any abstract being lost, payment may be made on another abstract certified and approved in the same manner as the original; but such abstract must be marked "duplicate," and must bear the certificate of the Paymaster-General that the claim has not been previously paid.

Countersigning officer to apply to Paymaster-General if in doubt as to receipt. Surcharges.

74. When any doubt or difficulty arises as to any receipt to be taken, the countersigning officer must apply to the Paymaster-General, who, after taking the opinion of the Controller and Auditor-General thereon, will issue his instructions accordingly.

75. The amounts of all abstracts insufficiently receipted or not returned to the Treasury will be surcharged by the Audit Office against the officer whose duty it was to obtain and forward to the Paymaster-General a sufficient receipt; and such surcharge will be discharged only in the manner provided by the Public Revenues Act.

OF THE PAYMENT OF SALARIES, PENSIONS, AND FIXED ALLOWANCES.

Authority for salary or allowance

76. Whenever any person is appointed to an office in the Public Service, or the salary or allowances of any person so employed is altered, it shall be the duty of the Under-Secretary or Head of

the Department forthwith to send to the Audit the authority in writing given by the Minister administering the department for such salary or alteration of salary or allowance; and the Audit Office shall record the amount named in such authority as the salary or allowance payable to such person from and after the date named therein, until altered in like manner. The Audit Office shall pass no abstract for payment of salary or allowance except in accordance therewith.

to be sent to Audit by departments.

77. All abstracts of salaries, pensions, and fixed allowances shall be sent to the Under-Secretary or Head of his Department by the officer whose duty it is to prepare them; when payable monthly, during the first week of the month to which they relate, and when payable quarterly, during the first week of the last month of the quarter to which they relate. Abstracts for fees retained as salary must be sent in during the first week after the period to which they relate. (See Regulation 26.) Abstracts for pensions which are payable in advance may be forwarded to the head office at any time after the commencement of the period for which they are payable.

Abstracts to be in prescribed form, &c.

78. Salaries and pensions which are payable by cheques on different branches of the bank must be entered on separate abstracts for each branch.

Separate abstracts for each bank.

79. The abstract must state the first and last day of the period of service, and both must be included in the calculation.

How pay and allowances to be calculated.

One month's pay at an annual salary must be calculated at one-twelfth part of such salary. Pay for a broken part of a month must be computed by multiplying the month's pay by the number of days in the broken part, and dividing it by the number of days in the month.

Where wages or allowances are fixed by the day, the total number of days within the period must be taken, unless it is stated that working days only are to be allowed.

80. Where fees received are authorised to be retained as salary, the actual sum received as fees in the period to which the amount relates must be stated in the abstract as the salary for such period.

Fees retained as salary.

81. Abstracts which have been "provisionally certified," as provided in the form in the *Thirteenth* Schedule, must not be "finally certified" before the last day of the month, or other period when the service is completed; and a cheque must not be countersigned until the abstract is so "finally certified."

Abstracts to be finally certified.

82. In cases in which the service for which an abstract has been "provisionally certified" is not completed, the certifying officer shall prepare an amended abstract, and forward it to the Under-Secretary or Head of his Department for approval; but, before doing so, the certifying officer shall require the original cheque to be given up, which he shall countersign and shall forthwith pay into the Public Account, forwarding the bank receipt, together with the original abstract, to the Paymaster-General.

Cases of non-completion of service.

OF THE PAYMENT OF CLAIMS FOR CONTINGENT SERVICES OR SUPPLIES.

83. Claims for the payment of contingent services or supplies must be made out on a Contingency Abstract, in the form in the *Fourteenth* Schedule hereto, on which must be set forth in full the particulars of the claim;—in the case of services, the exact date or period of service; and in the case of supplies, the date on which they were received, the quantities and prices of the several articles, and the purpose for which they were required, together with the name and postal address of the claimant.

Particulars to be set forth in full in abstract.

84. It is the duty of every public officer who is authorised to incur any expenditure on behalf of the Government to send in the abstract, in the case of services, immediately on the conclusion of the service, and in the case of supplies, not later than the end of the month in which the supplies were received. In the case of invoices, freight-charges, and other payments which require to be made before the goods are received, the abstracts must be provisionally certified, and must be accompanied by the bills of lading or other sub-vouchers in support of the claim.

Abstracts to be sent in immediately on completion of service.

85. Every tradesman or other person supplying goods for the service of the Government shall send together therewith a bill of parcels stating the particulars and prices of the goods supplied; and any officer taking delivery of any goods not accompanied by such bill will be held responsible for their cost.

Tradesman to supply bill of parcels.

The officer must note on every such bill the date on which it was received in his office.

Where the abstract comprises claims for several parcels of goods

supplied, the bills which accompanied the goods shall be appended to the abstract.

Ministerial authority to be quoted.

86. Every Contingency Abstract must contain a reference to the general or special authority of the Minister for incurring the expenditure to which it relates.

Signature of claimant.

87. Claims for contingent services or supplies, except where the latter are supported by bills of parcels, must, whenever practicable, be authenticated by the signature, opposite the total, of the claimant; and must in all cases be certified, in the case of stores, by the Storekeeper or officer responsible for their custody; and, in the case of services, by the officer in charge.

Contracts to be sent to Treasury.

88. The Under-Secretary or Head of every Department shall send to the Treasury every contract entered into on behalf of the Government, or a certified copy or memorial of the same, immediately on its execution; and the Treasury shall forthwith send the same to the Audit Office for record therein.

IMPRESTS.

Imprest advances for wages, travelling expenses, &c.

89. Advances by way of imprest will be made to public officers for payment of wages, the expenses of officers travelling on public service, jurors and witnesses in criminal prosecutions, and similar services which require disbursements to be made in prompt cash.

To be issued upon approved requisition.

90. Imprests will be issued only upon a requisition in the form in the *Eighteenth* Schedule, made by or on behalf of the officer requiring the advance, stating his official designation and address, and the branch of the bank in which the money is to be lodged. The requisition must be addressed to the Under-Secretary or Head of his Department, who must note thereon the vote or other account authorised by Parliament against which it is to be charged. On approval by the Minister or the officer authorised by him, the requisition must be sent to the Audit Office, whence, when passed, it will be sent to the Treasury for payment.

Imprest moneys to be kept in bank.

91. Moneys issued to an Imprestee must be kept in the branch of the bank nearest to his office, in an account called "The Imprest Account of [*naming the Imprestee*]," to the credit of which account the money will be lodged by the Paymaster-General; except in the case of money required for travelling expenses, which may be paid to or retained in hand by the Imprestee. In all cases the Imprestee must forthwith send a receipt for the amount to the Paymaster-General in the form in the *Eighteenth* Schedule hereto.

Imprest Cash-book to be kept.

92. Every Imprestee shall keep an Imprest Cash-book, in which he shall enter, in the order of date of each transaction, on the debit side, all moneys paid to him, or to his Imprest Account at the bank, by the Paymaster-General or any other person, and on the credit side all sums paid by him on the public service, or repaid to the Public Account. He shall balance his Imprest Cash-book on each day on which he is required to account, and shall obtain from the bank a certificate, in the form of the *Twentieth* Schedule hereto, of the balance at the credit of his official account at that date.

Imprestee to account to Treasury.

93. Every Imprestee shall account at the close of business on Saturday, and shall forward to the Treasury by the first mail after each accounting period a certified account in the form in the *Nineteenth* Schedule hereto for such period, accompanied by the bank certificate of the balance, and by vouchers (in the form provided by the *Fourteenth* or *Fifteenth* Schedules), properly receipted, for all sums expended during the period; and, in the case of payments to the Public Account, by the bank receipt for the same.

Vouchers or bank certificate wanting.

94. In case he has been unable to obtain the vouchers for any payments, or the bank certificate, the Imprestee shall notwithstanding forward his account at the time required; but shall attach thereto a statement of the vouchers or bank certificate wanting, and shall forward them by the earliest opportunity possible, noting upon each the date of the account in which the expenditure was shown.

Bank certificate, and unrepresented cheques.

95. When the balance as shown in the account differs from that certified by the bank, the Imprestee shall indorse on the bank certificate a list of the unrepresented cheques representing such difference.

Balance to be repaid on completion of service.

96. When an imprest is issued for any special or occasional service, the Imprestee shall repay to the Public Account any balance unexpended as soon as the service is completed.

Receipts for passages, &c., on certain forms.

97. Officers travelling on the public service must provide themselves with forms of receipt, to be obtained from the Storekeeper, and must take receipts thereon for passages by steamers, coach fares, horse-, cart-, and boat-hire, and every similar petty expense exceeding five shillings in amount.

98. Any person travelling on the public service, who is not in the receipt of salary or allowances, shall be allowed such travelling expenses as he shall certify to have actually incurred, and as shall be approved, in the case of members attending Parliament, by the Speaker of the Chamber of which he is a member, and in all other cases by the Minister of the Department authorising the service; and shall support his claim by such vouchers only as the Speakers or Minister may require.

Unsalariated persons to be paid actual travelling expenses.

99. All salary and allowances payable to an Imprestee must be drawn from the Treasury direct in the ordinary way, and must not be paid out of his imprests, except in the case of officers electing to draw the daily allowance for travelling expenses authorised by the Civil Service Regulations or by the Minister of his department.

Imprestee not to pay his salary out of his imprests.

100. All Imprestees' accounts shall, as soon as they are received in the Treasury, be forwarded for notation to the Audit Office, which is expressly forbidden to pass any payment for salary or allowances to any Imprestee whose accounts are not received at the time required. The Treasury may, however, extend the time within which the account is required to be sent, such extension of time to be notified to the Audit Office. (See section 87 of "The Public Revenues Act, 1891.")

Accounts and vouchers to be sent to Audit Office for notation when received.

101. Where imprests are issued to Commissioners or other persons not in the receipt of salary or allowances on the public service, such persons are required to account for the same in the manner set forth in these Regulations; and the Audit Office shall allow credit in their accounts for such sums only as shall be so accounted for and supported by such vouchers. This Regulation shall apply equally to members of Parliament when travelling upon other than their parliamentary duties.

Imprests to Commissioners.

102. The Audit Office shall, immediately after such notation, return the accounts and vouchers to the Treasury, whence the vouchers will be distributed to the several Departments for authorisation. As soon as authorised, the vouchers shall be returned to the Treasury to be dealt with.

Vouchers to be sent to departments for authorisation and return to Treasury.

103. The Treasury shall send the authorised vouchers as soon as received to the Audit Office for examination; and, when passed, they shall be returned to the Treasury for entry to the credit of the Imprestee.

Authorised vouchers to be sent by Treasury to Audit.

104. Every Imprestee is a debtor to the Crown for all moneys imprested to him for which he has not received credit in the manner above provided.

Imprestee debtor to Crown.

TRANSFERS.

105. Vouchers for the transfer of expenditure from one vote or account to another are to be forwarded by the Department claiming credit to the Department whose votes are to be charged. Such vouchers must be in one or other of the abstract forms in the *Thirteenth* or *Fourteenth* Schedules hereto, and must be approved and completed in every respect as if the claim had to be paid out of the Public Account.

Vouchers for transfer.

106. When approved the vouchers must be sent to the Treasury, whence, if the proposed transfers are agreed to, they will be forwarded to the Audit Office for examination prior to being entered in the Treasury books.

To be sent to the Treasury, and audited before entry.

IV. POST OFFICE ACCOUNTS.

107. All moneys paid to or by Postmasters are to be paid into the Post Office Account, and accounted for under the regulations and instructions for the time being in force for the management of the Post Office, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.

Moneys received by Postmasters to be paid to Post Office Account.

All revenues so received by Postmasters will be accounted for to the Treasury and paid over to the Public Account by the Postmaster-General at such times as the Treasury directs.

And paid to Public Account by Postmaster-General.

Subject to this Regulation, and when not inconsistent therewith, Parts I., II., and III. of these Regulations shall apply to all officers in the service of the Post Office.

Foregoing regulations to apply to Post Office.

V. RAILWAY ACCOUNTS.

108. The receipts and payments in the Department of the Working Railways are to be dealt with in accordance with the regulations and instructions for the time being in force for the management of the railways, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.

Railway regulations to apply to moneys in the Railway Department,

Foregoing regulations to apply to Railways.

Subject to this Regulation, and when not inconsistent therewith, Parts I., II., and III. of these Regulations shall apply to all persons in the service of the Railway Department.

VI. GOVERNMENT INSURANCE ACCOUNTS.

Moneys received by Agents to be paid to Government Insurance Account.

109. All moneys paid to or by Agents, or Postmasters acting as Agents, are to be paid into the nearest branch of the Bank of New Zealand, to the credit of "The Government Insurance Account," on the day of receipt, or as soon thereafter as is possible. All such moneys are to be accounted for under the regulations and instructions for the time being in force in regard to the Government Insurance Department. In the case of Postmasters in places in which there is no branch of the bank, such moneys are to be transferred to "The Post Office Account," to the credit of the Government Insurance Department.

SCHEDULES.

FIRST SCHEDULE.

RECEIVER'S RECEIPT.

RECEIVED from the sum of _____ pounds _____ shillings and _____ pence, being _____

Place: _____, 18 .
Date: _____

Signature: _____
Official designation of Receiver: _____

£ : :
First Form.—Receiver's Receipt.] _____ [Regulation 16.

SECOND SCHEDULE.

BANK RECEIPT.—PUBLIC ACCOUNT.

RECEIVED into the Bank of New Zealand at _____, by the hands of _____, the sum of _____ pounds _____ shillings and _____ pence, to be placed to the credit of the Public Account.

Dated this _____ day of _____, 18 .

£ : :
For the Bank of New Zealand,
Signature: _____

Second Form.—Bank Receipt. Public Account.] _____ [Regulation 22,

THIRD SCHEDULE.

RECEIVER'S CASH-BOOK.

CASH-BOOK of [official designation of Receiver], at _____, for the Period ended Saturday, the _____ day of _____, 18 .

Date.	Receipts.			Payments to Public Account.	
	Departmental Classification.			No. of Bank Receipt.	Amount.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.

I do solemnly and sincerely declare that the above is a correct copy of my Cash-book for the period above named, and is a true and complete account of all moneys received by me as _____, and of all moneys paid by me into the Public Account during the same period. And I make this solemn declaration conscientiously believing the same to be true.

Signature: _____
Official designation of Receiver: _____

This declaration was made and signed in my presence at _____, on this day of _____, 18 .

Signature of witness: _____
Description: _____

Third Form.—Receiver's Cash-book.] _____ [Regulations 23 and 24.

FOURTH SCHEDULE.

STATEMENT OF REVENUE COLLECTED BY MEANS OF STAMPS.

STATEMENT of all Fees, Fines, and Penalties payable to Local Bodies, collected during the Quarter ended _____, 18 , by means of Stamps in the Court at _____.

Date.	Particulars; and quote the Section of Act or Ordinance under which the Fee, Fine, or Penalty was paid.	Amount.	Name of Local Body to whom Amount is payable.
		£ s. d.	

I do solemnly and sincerely declare that the above is a true and complete statement for the period above named of all fees, fines, and penalties collected by means of stamps at the Court at , but which are payable to local bodies under Acts or Ordinances now in force. And I make this declaration conscientiously believing the same to be true.

Signature :
Office :

This declaration was made and signed in my presence at , on this day of , 18 .

Name of witness :
Description :

Fourth Form.—Statement of Revenue collected by means of Stamps.] [Regulation 27.]

FIFTH SCHEDULE.

DEPOSIT RECEIPT.

RECEIVED from , by way of deposit on account of , the sum of pounds shillings and pence. Place : , Date : , 18 .

Signature :
Official designation of Receiver :

The above deposit has been returned to me this day.

Signature :
Date :

£ : :
Fifth Form.—Deposit Receipt.] [Regulation 30.]

SIXTH SCHEDULE.

BANK RECEIPT.—DEPOSIT ACCOUNT.

RECEIVED into the Bank of New Zealand at , by the hands of , the sum of pounds shillings and pence, to be placed to the credit of "Deposit Account of [official designation of Receiver]." Dated this day of , 18 .

For the Bank of New Zealand,

Signature :

£ : :
Sixth Form.—Bank Receipt. Deposit Account.] [Regulation 30.]

SEVENTH SCHEDULE.

BANK RECEIPT.—RECEIVER-GENERAL'S DEPOSIT ACCOUNT.

RECEIVED into the Bank of New Zealand at , by the hands of , the sum of pounds shillings and pence, to be placed to the credit of the Receiver-General's Deposit Account at Wellington. Dated this day of , 18 .

For the Bank of New Zealand,

Signature :

£ : :
Seventh Form.—Bank Receipt. Receiver General's Deposit Account.] [Regulation 35.]

EIGHTH SCHEDULE.

DEPOSIT CASH-BOOK.

DEPOSIT CASH-BOOK of [official designation of officer], at , for the Period ended Saturday, the day of , 18 .

Date.	Particulars of Deposits received.	No. of Deposit Receipt.	Refund No.	No. of Bank Receipt.	Amounts.		Daily Totals.
					£ s. d.	£ s. d.	
	Totals						
	Balance in Bank on						
	Totals						
Date.	Particulars of Deposits withdrawn.	Refund No.	No. of Deposit Receipt.	Amounts.		Daily Totals.	
				£ s. d.	£ s. d.		
	Totals						
	Balance in Bank on						
	Totals						

I do solemnly and sincerely declare that the above is a correct copy of my Deposit Cash-book for the period above named, and is a true and complete account of all deposits received by me as , and paid into the Deposit Account, and refunded to depositors or otherwise disposed of, during the same

period. And I make this solemn declaration conscientiously believing the same to be true.

Signature :
Official designation :

This declaration was made and signed in my presence at , on the day of , 18 .

Signature of witness :
Description :

I hereby certify that the sum standing to the credit of the Deposit Account, in the name of [name and official designation], in the Bank of New Zealand at , at the close of business on the day of , 18 , was pounds shillings and pence.

£ : : For the Bank of New Zealand,
Signature :
Eighth Form.—Deposit Cash-book.] [Regulations 38 and 40.

NINTH SCHEDULE.

DEPOSITS.—STATEMENT IN DETAIL.

STATEMENT in Detail of the Deposits in custody of , on Saturday, the day of , 18 .

Date of Deposit.	Name of Depositor.	In Cheque, Draft, Postal Note, Money Order, or Cash.	Amount.	
			£ s. d.	£ s. d.
		Total ...		

I certify that the above is a true statement of the deposits in my custody on the day above named.

Signature :
Official designation :

Ninth Form.—Deposits. Statement in detail.] [Regulation 49.

TENTH SCHEDULE.

LAW TRUST CASH-BOOK.

LAW TRUST CASH-BOOK of [official designation of officer], at , for the Period ended Saturday, the day of , 18 .

Receipts.					Disbursements.							
Date of Receipt.	No. of Case.	Title of Cause.	No. of Receipt Voucher.*	Amount received.	Payments to Bank.	Date of Payment.	No. of Case.	Title of Cause.	Date when Amount received.	No. of Payment Voucher.	No. of Cheque.	Amount paid.
				£ s. d.	£ s. d.							£ s. d.

* This voucher must be a copy of the receipt given by the accounting officer, certified by the depositor to be a true copy.

I do solemnly and sincerely declare that the above is a correct copy of my Cash-book for the period above named, and is a true and complete account of all law trust moneys received and disbursed by me as , of , during the same period. And I make this solemn declaration conscientiously believing the same to be true.

Signature :
Official designation :

This declaration was made and signed in my presence at , on the day of , 18 .

Signature of witness :
Description :

I hereby certify that at the close of business on the day of , 18 , the balance in the Bank of New Zealand standing at the credit of the Law Trust Account in the name of , as , at , amounted to pounds shillings and pence.

For the Bank of New Zealand,
Signature :
Tenth Form.—Law Trust Cash-book.] [Regulation 50.

FOURTEENTH SCHEDULE.

ABSTRACT OF CONTINGENCIES.

ABSTRACT received in Wellington

, New Zealand.

The New Zealand Government,
Department }
or Service }

Treasury Voucher No.

Departmental No.

Dr. to

No. of Authority.	Date of Service or Supply.	Particulars in full.	Sub-Voucher No.	Amount.
	18 .			£ s d.

Signature of Claimant :
Address of Claimant :

Total .. £

* 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

Signature of Officer authorised to certify :

To be charged to
Vote No. , Item No.
(Approval Stamp.)

, Under-Secretary.

RECEIVED from the Paymaster-General, by cheque No. , on
countersigned this day of , 18 , by , Esquire, the sum
of pounds shillings and pence sterling, in full payment of
the above account.

Signature :

1d. Revenue Stamp for sums of £2 and upwards.

Fourteenth Form.—Abstract of Contingencies.] [Regulations 42, 60, 83, and 93.

* NOTE.—Officers employed in the Public Service are required to alter the certificate as occasion may require before signing it, taking care that it is so worded as to afford assurance that the conditions upon which in each case the payment of the claim depends have been completed and satisfactorily fulfilled, thus :—

When the expenditure is incurred under a contract, it should be certified "that the charge is according to contract, and that the service has been satisfactorily performed."

In claims for supplies, add, "The supplies have been duly delivered, and are entered in my Departmental Property or Stores for Issue Return for the ending , 18 ."

In claims for food or presents to Natives, add, "The supplies have been delivered to the Natives for whom they were obtained."

In claims for travelling expenses, insert, "I was travelling on the Public Service during the period for which the claim is made."

In claims for forage, erase the whole certificate, and insert, "I certify that I actually kept a horse for the public service during the period for which the claim is made."

In claims for any other service, add, "The service has been duly performed."

FIFTEENTH SCHEDULE.

REGISTER OF CLAIMS RECEIVED.

Accounts received for Approval.						How disposed of				
Departmental No.	Date of Receipt of Account.	Name of Claimant.	Particulars of Claim.	Date of Service or Supply.	Amount of Abstract.	Approved for Payment or Credit.	Date of Approval.	How Charged.		Remarks.
								Vote.	Item.	
					£ s. d.	£ s. d.				

Fifteenth Form.—Register of Claims received.]

[Regulation 62.

SIXTEENTH SCHEDULE.
ORDERS FOR PAYMENT TO AGENTS.

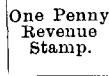
Special Authority.
NEW ZEALAND.
Not Transferable.

Signature and address of
authorised Agent:

I HEREBY authorise Mr. (whose signature appears in the margin) to obtain the countersignature of a cheque of the Paymaster-General for the sum of payable to me, and to sign on my behalf a receipt for that amount.

Date: , 18 .

Signature :



Sixteenth Form.—Special Authority for Payment to an Agent. [Regulation 67.]

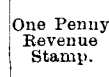
General Authority.
NEW ZEALAND.
Not Transferable.

Signature and address of
authorised Agent:

I HEREBY authorise Mr. (whose signature appears in the margin) to obtain the countersignature of the proper officer to cheques of the Paymaster-General for all sums from time to time payable to me, and to sign on my behalf receipts for the same.

Date: 18 .

Signature :



Sixteenth (a) Form.—General Authority for Payment to an Agent. [Regulation 67.]

SEVENTEENTH SCHEDULE.

FLY RECEIPT.

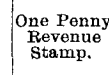
Voucher No.

NEW ZEALAND.

Date: , 18 .

I HEREBY acknowledge to have received from the Paymaster-General, by cheque No. , countersigned this day of , 18 , the sum of pounds shillings and pence sterling, being

Signature :



Seventeenth Form.—Fly Receipt. [Regulation 7']

EIGHTEENTH SCHEDULE.

REQUISITION FOR IMPREST ADVANCE.

Departmental No.

Treasury Voucher No.

, New Zealand,

Date: , 18 .

The Department, Wellington.

REQUIRED the sum of pounds shillings and pence sterling, as an advance for . To be transmitted through the Bank of New Zealand at

(Approval Stamp.)

Signature :

Official designation :

Station :

£ : : To be charged to Advances, Miscellaneous, Vote

, New Zealand,

Date: , 18 .

I hereby acknowledge to have received from the Paymaster-General, through the Bank of New Zealand at (by cheque No.), the sum of pounds shillings and pence sterling, being an advance for the purpose above stated: and for the expenditure of which sum I undertake to furnish to the Paymaster-General true and satisfactory accounts and vouchers.

Signature of Imprestee :

Eighteenth Form.—Requisition for Imprest Advance. [Regulations 90 and 91.]

NINETEENTH SCHEDULE.

IMPRESTEE'S ACCOUNT.

, in account with the New Zealand Government, for the week ended
Dr. , 18 . *Cr.*

	£	s.	d.		£	s.	d.
To Balance from account for week ended				By Expenditure—			
To Cash from Paymaster-General				As per Schedule indorsed			
(Specify the several remittances, and state date of receipt of each)				By Refund to Public Account,—			
				Per bank receipt attached			
				By Balance per bank certificate £ : :			
				Less outstanding cheques £ : :			
				By Balance to next week's Account			
					£		

I hereby certify that the above is a true and accurate statement of my Imprest Account for the period above mentioned.

Signature :
Official designation and station :

[Indorsement on the above.]
 SCHEDULE OF ACCOUNTS PAID.

No. of Voucher.	To whom paid.	Particulars.	Date of Service or Supply.	Amount.
				£. s. d.
			Total ...	

Expenditure for which vouchers are not attached must be shown separately. Nineteenth Form.—Imprestee's Account. [Regulation 93.]

TWENTIETH SCHEDULE.

BANK CERTIFICATE.

I HEREBY certify that the balance standing to the credit of the Imprest Account of Bank of New Zealand, 18 .
 of in the above bank on the day of , 18 , was
 pounds shillings and pence.
 £ : : For the Bank of New Zealand,
Signature :

NOTE.—This certificate, when completed, is to be transmitted by the Imprestee with his Account Current (Nineteenth Form), and any difference between the amount stated herein and the balance shown in the account with which it is sent should be represented by outstanding cheques. The Imprestee is therefore required to indorse on the back hereof a list showing the number, dates, and amounts of cheques drawn by him (if any), but unrepresented for payment up to and for the date indicated in the body of this certificate. (See sections 92, 93, and 95 of the Treasury Regulations.)

[Indorsement on the above.]
 LIST OF CHEQUES OUTSTANDING ON THE , 18 .

Number.	Date.	Amount.	Number.	Date.	Amount.
		£ s. d.			£ s. d.

Twentieth Form.—Bank Certificate. [Regulation 92.]

ALEX. WILLIS,
 Clerk of the Executive Council.