



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, MARCH 23, 1911.

Published by Authority.

WELLINGTON, SATURDAY, MARCH 25, 1911.

AMENDED TREASURY REGULATIONS

UNDER THE

PUBLIC REVENUES ACT, 1910.

Amended Treasury Regulations under the Public Revenues Act, 1910.

ISLINGTON, Governor.

ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this twenty-third day of March, 1911.

Present:

THE HONOURABLE JAMES CARROLL PRESIDING IN COUNCIL.

IN pursuance and exercise of the power and authority conferred on him by section three of the Public Revenues Act, 1910, His Excellency the Governor of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke the regulations made under the Public Revenues Act, 1891, on the third day of December, one thousand eight hundred and ninety-one, and the twenty-sixth day of June, one thousand nine hundred and five, and published in the *New Zealand Gazette* of the twenty-second day of February, one thousand eight hundred and ninety-two, and the sixth day of July, one thousand nine hundred and five, respectively, and in lieu thereof doth hereby make the regulations hereinafter set forth; and doth hereby direct that these regulations shall come into force on the first day of April, one thousand nine hundred and eleven.

REGULATIONS.

I. GENERAL.

The financial year.

Bank of New Zealand is the bank referred to.

Of the revenue and expenditure of the financial year.

Officers to account weekly or monthly.

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

The Treasury may prescribe forms of account-books and accounts.

1. The financial year commences on the 1st day of April, and ends on the 31st day of March.

2. The Bank of New Zealand is hereby appointed the bank in which all public moneys are to be kept, and is referred to in these Regulations as "the bank."

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.

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 one month. 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 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.

5. The Treasury shall send to the Audit Office not later than the tenth day of each month 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 section 14 of the Public Revenues Act, 1910; and all salaries or moneys that may be, or become, due to the officer who has failed to account may be withheld by the Treasury until his accounts are rendered.

6. A plan of account-books and accounts, adapted to the requirements of each Department or branch of the public service, shall be designed by the Treasury, in order to exhibit in a convenient form the whole of the receipts and payments in respect of

TREASURY REGULATIONS.

each vote; and the Treasury may prescribe from time to time the manner in which each Department of the public service shall keep its accounts.

7. 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.

Saturday to mean the last Saturday of the accounting period.

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

Fractions of a penny.

9. The forms of accounts to be used shall be those herein prescribed. Other forms may be used so as to suit the special requirements of any Department if approved by the Treasury, but not otherwise.

Treasury may alter forms.

10. In any case which is not provided for by the Public Revenues Act, 1910, 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.

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

11. The Minister of Finance may, by writing under his hand, direct a fine, 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 fine 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.

Penalties may be imposed by Minister of Finance.

12. 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, 1910, 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 Minister of Finance.

Officers liable for losses through negligence.

13. Every accounting officer not subject to the provisions of Part III of the Civil Service Act, 1908, shall, if so required by the Treasury, provide security for such sum and in such manner and form as the Treasury directs for the due accounting for and payment of all moneys which come into his charge, custody, or control.

Treasury may require officers to provide security.

14. No accounting officer shall open any public or official account in any bank, except as authorized by the Public Revenues Act, 1910, or without the authority of the Treasury.

Accounts must not be opened with the bank without the authority of the Treasury.

15. 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.

Treasury to be notified of any change of accounting officers.

16. 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

When Accountant relieved, to send accounts to Treasury.

TREASURY REGULATIONS.

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.

17. Every person collecting or receiving, or 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, 1910, and becomes thereby charged with all the liabilities imposed upon Receivers by the said Act.

Appointments to be notified to Treasury and Audit.

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

Officers receiving public moneys to account to the Treasury.

19. Every public officer into whose hands public moneys, either in the nature of revenue or fees from office, are paid by persons bound by law or regulation so to do, or by subordinate or other officers whose duty it is to pay such moneys wholly or in part into the Public Account, or to apply the same to any public service, shall at such times, and in such form as the Treasury determines, render an account of his receipts and payments to the Treasury.

Treasury may direct what books or accounts shall be kept.

20. The Treasury may direct any officer or person employed in collecting, managing, or accounting, for any branch of the revenue, to keep any books or accounts which it deems advisable to be kept for the purpose of obtaining and furnishing any statistical information concerning the receipts and expenditure or other matters of public interest.

The accounts kept by the various Departments shall be considered as subsidiary to the system of Treasury accounts; and the Minister of Finance may from time to time direct an officer of his Department to inspect the account-books and forms used by the various Departments and report the result of such inspection.

Receivers to give receipts to persons paying money.

21. 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.

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.

Supply of receipt-forms

22. 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

TREASURY REGULATIONS.

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.

23. 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.

Duplicate bank receipts must on no account be given by the bank in respect of payments to Public Account.

24. 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.

25. 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.

26. 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.

27. 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 each Saturday to the nearest branch of the bank, 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.

28. Every Receiver shall keep a Cash-book in the form in the Third Schedule hereto, or as the Treasury may direct, 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 Regulations 24 and 26, the Receiver to keep a Cash-book.

TREASURY REGULATIONS.

Receiver shall enter the gross sum, showing the deduction therefrom and the net amount in cash in its proper column. Immediately after bank hours, at the expiration of each accounting period, every Receiver shall add up and balance his Cash-book at that point at which the receipts have been paid or remitted to any branch of the bank.

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 the last day of each accounting period 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.

29. Every Receiver shall prepare and post for transmission to the Receiver-General, by the first mail leaving after the last day of each accounting period, a correct copy or abstract 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.

30. 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.

31. In cases in which a Receiver is authorized to retain fees received by him in lieu 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 Regulation 87, properly certified and receipted, for the amount of fees retained by him during the period for which he is accounting.

Public moneys not to be lodged to a private account.

32. Public moneys shall not under any circumstances be lodged in any bank to a private account or be involved with private funds.

CHEQUES AND ORDERS.

Cheques and orders may be accepted.

33. The Bank of New Zealand, and branches, will receive for immediate credit all cheques and orders collected on account of the Government. Cheques received are to be crossed "bank" and paid into the Public Account.

Cheques are only to be accepted from ledger-account holders and persons of acknowledged standing.

Care must be taken that cheques are properly completed.

To prevent dishonour from informality every cheque or order must be closely scrutinized, and any defect remedied by the drawer before it is accepted, and any indorsement required must be made before it is sent to the bank. When loss occurs through failure to do so, the officer accepting the cheque will have to make the amount good unless he can show reasonable grounds for his action.

Bank exchange must be added.

All cheques taken in payment must include bank exchange when such are drawn on a branch of a bank at a place other than

TREASURY REGULATIONS.

where they are lodged to the Public Account, or the exchange must be collected in cash. Omissions in this respect will have to be made good by the Receiver.

34. Postal notes may be accepted for credit of the Public Account for payment of services, &c. Postal notes may be accepted.

Officers accepting postal notes must be satisfied from examination thereof that they are in every way regular and in order, that they are signed by the persons presenting them, except in cases where the note is made payable to a particular person, when the signature of the payee only must appear in the place provided for the receipt.

Before being passed to the bank for credit, postal notes should be crossed, and the words "Public Account" written between two parallel lines drawn across them.

OF THE PAYMENT OF REVENUE TO LOCAL AUTHORITIES.

35. All fines and penalties received or recovered and payable under the provisions of any Act or Ordinance to any local authority (excepting such 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 authority at the bank at which such account is kept. Fines and penalties under certain Acts to be paid to local authorities by Receivers.

In respect of 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. Quarterly return to be sent to Treasury of fines, &c., collected in stamps.

36. In the case of any county in which the whole of the Counties Act, 1908, is not in force, moneys payable to the county are to be paid into the Public Account in accordance with section 196 of the Counties Act, 1908. Where the Counties Act, 1908, is not wholly in force.

37. 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 Regulation 21; 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 authority concerned. Receipts to be entered in Cash-book, and statements rendered to local authorities concerned.

OF DEPOSITS.

Of Deposits on Account of Revenue.

38. 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 Regulation 21, 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. Receipts to be paid daily to Deposit Account in name of Receiver.

39. 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. Receiver to repay deposits by cheque.

TREASURY REGULATIONS.

Government cheques liable to exchange.

When a Government cheque is liable to exchange it should be enfacéd "Free of exchange at _____ only," the place where it is to be paid being stated; and a return of cheques so enfacéd should be sent to the Treasury at the end of every month.

Deposit to be returned when transaction completed

40. 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 Regulation 21.

Deposits unclaimed for a year. When deposit transferable to revenue.

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

42. 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.

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

43. 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 advice of the lodgment.

Regulations 42 and 43 not to apply to Customs.

44. Regulations 42 and 43 shall not apply to deposits for Customs duties, 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.

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

45. 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 authorized to be retained), or to meet any claim in excess of that amount.

Receiver to keep Deposit Cash-book.

46. 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.

Entries in Deposit Cash-book to be numbered.

47. 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.

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

48. Every Receiver shall balance his Deposit Cash-book at the close of business on the last day of each accounting period, 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

TREASURY REGULATIONS.

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.

If during any period no deposits are received or refunded, the Receiver shall forward to the Receiver-General a "Nil" return, as provided in Regulation 30.

49. 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.

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

50. 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. :—

- (a.) In cases where the survey is made by the permanent staff of the Lands and Survey 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.

51. Every deposit on account of a contract shall be received, unless otherwise specially provided by the conditions 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.

52. The cheques 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 cheque 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 shall be sent forthwith by registered letter to the Receiver-General, together with a memorandum of particulars.

TREASURY REGULATIONS.

Authority for refunding deposits.

53. Deposits in the custody of the Receiver-General, when returnable to depositors, shall be refunded on the certificate of the 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.

54. 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.

55. 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.

56. The Deposit Cash-book shall be made up on each Saturday, or at such longer intervals not exceeding one month as the Treasury may direct, 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 Regulation 30.

Certified statement of balance in custody of Receiver.

57. 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 accounting period with the copy of the Deposit Cash-book.

Law Trust Moneys.

Receiver to keep Law Trust Cash-book.

58. 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 shall 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 Regulation 21.

Moneys received to be paid into bank daily.

59. 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.

60. 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.

61. 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.

Regulation 41 shall apply to Law Trust Moneys.

TREASURY REGULATIONS.

62. The Law Trust Cash-book shall be made up at the close of business on each Saturday, or at such longer intervals not exceeding one month as the Treasury may direct, 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.

Cash-book to be balanced periodically.

63. 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. If there have been no transactions during the period a "Nil" return should be forwarded.

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

64. The Receiver-General may at any time require that any sum of money which has been paid into a Law Trust 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 advice of the lodgment.

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

65. 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 Account.

Reimbursements may be applied for by telegraph.

Receiver-General's Deposit Account.

66. The Receiver-General shall forward to the Audit Office 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.

III. EXPENDITURE.

GENERAL.

67. 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 head of the Department on account of which the expenditure is incurred.

Claims in Regulation form to be sent to Head of Department.

68. Every such abstract must be stamped with the approval stamp of the Department, and signed by the head of the Department or other officer authorized 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 authorized by Parliament, against which the same is to be charged. The abstract shall without delay be sent to the Treasury for payment or credit, as the case may be; except such claims as come under Regulation seventy, which are to be sent to the Audit Office first, and when audited shall forthwith be forwarded on to the Treasury for payment or credit as above.

Claims to be approved before payment.

TREASURY REGULATIONS.

Claims for salaries and allowances may be included in one account if classified.

69. With a view to diminish the number of abstracts, claims for salaries and allowances may be included in one account in the form in the Thirteenth Schedule; provided that the items in the account are classified in accordance with the terms of the appropriation, fund, or account to which the claims are severally chargeable.

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

Certain claims must be audited before payment.

70. No vouchers in respect of any payments which are not provided for in the annual appropriations, other than salaries and pensions for which there is permanent appropriation, shall be included in any requisition until and unless they have first been submitted to and passed by the Audit Office. (Subsection (6), section 52, Public Revenues Act, 1910.)

The Treasury may withhold payment of any claim which is considered incorrect.

71. If it appears to the Secretary to the Treasury that any claim is for a purpose not included in the appropriation, or that it is in excess of the amount for which authority has been given, or that the amount or any part thereof has been previously paid, or that there is any other error therein, he shall withhold payment and submit the account to the Controller and Auditor-General for his decision.

Register of claims received to be kept.

72. 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 payment; and the dates on which, if returned for correction or otherwise, it was so returned, and re-sent for payment. 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.

Officers responsible for errors.

73. Officers certifying to abstracts will be held responsible for all errors in calculation, and will be surcharged with the amount of any deficiency or loss.

All officers who incur or authorize expenditure will be held responsible for the exercise of due economy, and overcharges in respect of supplies or services which may have been paid will have to be made good by them.

Authorizing officers will be held responsible that the sum named in any voucher is charged against the proper vote, appropriation, fund, or account provided by Parliament for same, and that the expenditure has been duly authorized by the Minister administering the Department.

Abstract to show branch of bank, &c.

74. 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.

Payments to be made by cheque of Paymaster-General.

75. Except where payments are directed to be made by an Imprestee, or through the Post Office by a certifying officer, 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. Such cheques will become payable only on being countersigned by an officer appointed to do so.

TREASURY REGULATIONS.

76. The abstracts in respect of which cheques are issued will be sent to the countersigning officer, who shall obtain the receipt of the payee thereon, and return the abstract direct to the Treasury. 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 acquittance at the foot of the abstract is properly filled in, duly receipted by the payee or his authorized 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.

Failure to do so will render him liable to be surcharged for the amount improperly vouched for.

77. 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. In the case of companies these orders must be signed by two directors or the managing director. 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. Such orders are for the purpose and convenience of claimants, and have no monetary value other than as an authority to receive payment which may be revoked at the pleasure of the claimant.

Payments to agents.

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.

78. Payments may be made to persons authorized 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 to attorneys or executors.

79. 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. The Treasury, however, may exempt Maoris who can read and write English from the operation of this Regulation and of Regulation 77.

Payments in certain cases to be witnessed.

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

Receipted abstracts to be returned to Treasury.

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.

TREASURY REGULATIONS.

Fly receipts to be taken in certain cases.

81. 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.

82. 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.

83. 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. Duplicate accounts must not be prepared except when the original has been lost or mislaid. If it is necessary to certify a duplicate account, the certifying officer should explain on the back thereof the reason for the non-production of the original, and shall, after due inquiry, certify that the claim has not been paid. Such duplicate account shall have the words "Duplicate, see indorsement" written across the face of it, 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.

84. When any doubt or difficulty arises as to any receipt to be taken, or payment to be made, 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.

Surcharges.

85. 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, 1910.

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

Authority for salary or allowance to be sent to Audit by Departments.

86. 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 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 not pass any abstract for payment of salary or allowance except in accordance therewith.

Abstracts to be in prescribed form, &c.

87. All abstracts of salaries, pensions, and fixed allowances shall be sent to the 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

TREASURY REGULATIONS.

the first week after the period to which they relate. (See Regulation 31.) 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.

88. 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.

89. 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.

90. Where fees received are authorized to be retained as salary, the actual sum received as fees in the period, or the amount authorized to be retained, must be stated in the abstract as the salary for such period. Fees retained as salary.

91. 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," except by the authority of the Treasury. Abstracts to be finally certified.

92. 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 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.

93. 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.

94. It is the duty of every public officer who is authorized 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 Abstracts to be sent in immediately on completion of service.

TREASURY REGULATIONS.

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.

Tradesman to supply bill of parcels.

95. 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.

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.

96. 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.

97. 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.

98. The 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.

Signatures not to be obtained to incomplete forms.

99. Officers are strictly forbidden to obtain signatures to blank forms of account or orders for payment, or to acquittances or receipts, before the actual payment of the account, or to acquittances or receipts which are not properly filled in.

IMPRESTS.

Imprest advances for wages, travelling-expenses, &c.

100. Advances by way of imprest may 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.

101. 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 head of his Department, who must note thereon the vote or other account authorized by Parliament against which it is to be charged. On approval by the Minister or the officer authorized by him, the requisition must be sent to the Treasury for payment.

Imprest moneys to be kept in bank.

102. Moneys issued to an Imprestee, either by imprest or credit-note, 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 imprests 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 of imprests received from the Treasury

TREASURY REGULATIONS.

the Imprestee must forthwith send a receipt for the amount to the Paymaster-General in the form in the Eighteenth Schedule hereto.

103. 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 Imprest Account at that date.

Imprest
Cash-book
to be kept.

104. Every Imprestee shall account at the close of business on each Saturday, or at such longer intervals not exceeding one month as the Treasury may sanction, 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 Thirteenth or Fourteenth 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.

Imprestee to
account to
Treasury.

105. 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 to which it belongs.

Vouchers
or bank
certificate
wanting.

106. 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.

Bank certi-
ficate, and
unrepresented
cheques.

107. 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.

Balance to be
repaid on
completion
of service.

108. Direct advances from the Treasury by way of imprest may, however, be restricted, or partly restricted, to the Treasury Cashier, the Post and Telegraph Department, and the Government Railways Department; and payments for services under appropriations for which no special advances are issued may be made at the Post-office Money-order Office which is most convenient, on the certificates of local officers to be approved for each Department by the Treasury and notified to the Post Office. Individual officers to whom it is necessary to make advances can obtain them by means of Treasury credit-notes in the form in the Twenty-first Schedule.

Imprest
advances may
be restricted,
and payments
made through
the Post Office.

109. Out of the moneys so issued to the Post Office and the Treasury Cashier, any special advance approved by the Treasury, on the application of an officer requiring it, may be made on a credit-note provided by the Treasury and presented by such officer.

Advances may
be made by
means of credit-
notes.

The Treasury, on the receipt of an application for an imprest advance, will, if deemed advisable, furnish the officer to whom the advance is to be made with a credit-note, which will enable him to obtain from any Post-office Money-order Office, or from the Treasury Cashier, sums to the amount limited and within the time limited by such note. A receipt in the form in the Twenty-second Schedule must be supplied to the paying officer for each separate sum advanced,

TREASURY REGULATIONS.

and the officer shall account direct to the Treasury Cashier or to the Post Office, as the Treasury may direct, for the money obtained in such credit-note; but it must be understood that the credit-notes are not to be used to pay claims which can be conveniently paid through the Post Office as provided for in Regulation 108.

Officers receiving credit-notes to be deemed imprestees.

110. Officers receiving advances by means of credit-notes are to be deemed to be Imprestees, and subject to all regulations governing same.

Receipts for payments made by Postal officers.

111. In any case in which it may be impracticable or inexpedient for a Postal officer to take from the payees themselves receipts for the payments made by a Postmaster out of moneys imprested to the Post Office, he may supply with the necessary money, and employ to take such receipts, the certifying officer authorized by the Treasury, taking his receipt to account for the money pending the production of the receipted vouchers.

Duplicate cheques.

112. Duplicate cheques shall not be issued without the sanction of the Treasury.

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

113. 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.

Imprestee not to pay his salary out of his imprests.

114. 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 authorized by the Civil Service Regulations or by the Minister of his Department.

Vouchers to be sent to Departments for authorization and return to Treasury.

115. All Imprestees' accounts shall, as soon as they are received in the Treasury, be distributed to the several Departments for authorization; and it shall be the duty of the head of each Department to prevent delay in authorizing such payments, and accordingly to return each voucher duly authorized within fourteen days after its receipt.

Salaries and allowances of officers whose accounts are in arrear, not to be paid.

116. The Treasury will refuse to pass any payment for salary or allowances to any Imprestee or other officer holding advances 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.

Authorized vouchers to be sent by Treasury to Audit.

117. The Treasury shall send the authorized 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.

Imprests to Commissioners.

118. 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 proper vouchers. This Regulation shall apply equally to members of Parliament when travelling upon other than their parliamentary duties.

Imprestee debtor to Crown

119. 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.

TREASURY REGULATIONS.

TRAVELLING ALLOWANCES AND EXPENSES.

120. 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 authorizing the service; and shall support his claim by such vouchers only as the Speaker or Minister may require.

Unsalariated persons to be paid actual travelling-expenses.

121. Claims for travelling allowances and expenses must be made upon a contingency-voucher form, and certified to by the head of the Department. In addition to the officer's certificate, the claimant in every case is required to sign the following certificate on voucher-form, viz. :—

Claims must be prepared on contingency form, and certificates supplied.

“I certify that to the best of my knowledge and belief the foregoing account is true and correct in every particular; that the charges are reasonable; that I actually expended on the services named the sums included in such charges which are not supported by receipts; that I was absent from my headquarters at night on each of the occasions for which a full day's travelling-allowance is claimed; and that I was travelling on the public service during the period for which the claim is made.”

122. Each claim must state the name, official position, and headquarters of the claimant, the place where, and, briefly but clearly, the circumstances in which, the expenses have been incurred, and be made in accordance with the regulations relating to travelling allowances and expenses.

Claimant's name, official position, and headquarters to be stated.

123. When claims are made for expenses in connection with transfers on service, the claim must in every case be made complete, and included in one voucher, except where a payment is made to shipping companies or carriers direct.

Claims in connection with transfers on service.

124. When items of travelling-expenses are supported by receipts, these must be gummed by their top edge to a sheet of foolscap-sized paper, and the whole securely attached to the claim by a paper-fastener.

Receipts.

125. Vouchers made out in favour of shipping companies, coach-proprietors, or others, for fares, conveyance of effects, or other expenses of officers, must state clearly the name and official designation of the person on whose behalf, and, briefly, in what circumstances, the expense in each case has been incurred. Vouchers for fares must be supported by the orders given for same.

Claims in favour of shipping companies, coach-proprietors, and others.

126. Orders given for steamer or coach tickets must in every case distinctly state that the person or persons named therein are travelling on the public service, and the certificate on the voucher for the payment of fares for same must embody the like statement.

Steamer and coach tickets.

127. All rates, computations, and additions of expenditure-vouchers must be carefully checked before being certified.

Claims must be carefully checked before being certified.

128. Claims for travelling-allowances must always state the rate of salary which the claimant is drawing.

Rate of salary to be stated.

TRANSFERS.

129. Vouchers for the transfer of expenditure from one *voté* or account to another are to be forwarded by the Department claiming

Vouchers for transfer.

TREASURY REGULATIONS.

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.

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

130. 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.

IV. POST OFFICE ACCOUNTS.

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

131. 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.

And paid to Public Account by Postmaster-General. Foregoing regulations to apply to Post Office.

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.

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 and Telegraph Department.

V. RAILWAY ACCOUNTS.

Railway regulations to apply to moneys in the Railway Department.

132. The receipts and payments in the Government Railways Department 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.

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 Government Railways Department.

SCHEDULES.

FIRST SCHEDULE.

RECEIVER'S RECEIPT.

RECEIVED from the sum of pounds shillings and pence, being

Place : , 19 Date :

Signature : Official designation of Receiver :

First Form.--Receiver's Receipt.]

[Regulation 21

TREASURY REGULATIONS.

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 _____, 19 _____.

For the Bank of New Zealand,
Signature :

£ : :

Second Form.—Bank Receipt. Public Account.] [Regulation 27.

THIRD SCHEDULE.

RECEIVER'S CASH-BOOK.

CASH-BOOK of [*Official designation of Receiver*], at _____, for the Period ended
 Saturday, the _____ day of _____, 19 _____.

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 _____, 19 _____.

Signature of witness :
Description :

Third Form.—Receiver's Cash-book.] [Regulations 28 and 29.

FOURTH SCHEDULE.

STATEMENT OF REVENUE COLLECTED BY MEANS OF STAMPS.

STATEMENT of all Fines and Penalties payable to Local Authorities, collected during the Quarter ended _____, 19 _____, by means of Stamps in the Court at _____

Date.	Particulars ; and quote the Section of Act or Ordinance under which the Fine or Penalty was paid.	Amount.	Name of Local Authority 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 fines and penalties, collected by means of stamps, at the _____ Court at _____, but which are payable to _____

TREASURY REGULATIONS.

local authorities 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 , 19 .

Name of witness :
Description :

[Regulation 35.

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

FIFTH SCHEDULE.

DEPOSIT RECEIPT.

Place :

Date : , 19 .

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

Signature :
Official designation of Receiver :

The above deposit has been returned to me this day.

Signature :
Date :

£ : :

Fifth Form.—Deposit Receipt.]

[Regulations 38 and 53.

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 "The Deposit Account of the [Official designation of Receiver]." Dated this , day of , 19 .

For the Bank of New Zealand,

Signature :

£ : :

Sixth Form.—Bank Receipt. Deposit Account.]

[Regulation 38.

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 , 19 .

For the Bank of New Zealand,

Signature :

£ : :

Seventh Form.—Bank Receipt. Receiver-General's Deposit Account.]

[Regulations 43 and 64.

EIGHTH SCHEDULE.

RECEIVER'S DEPOSIT CASH-BOOK.

DEPOSIT CASH-BOOK of [Official designation of officer], at , for the Period ended Saturday, the , day of , 19 .

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						

TREASURY REGULATIONS.

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 _____, 19 _____.

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 _____, 19 _____, was pounds _____ shillings and _____ pence.

For the Bank of New Zealand,
Signature : _____

£ : :

Eighth Form.—Receiver's Deposit Cash-book.]

[Regulations 46 and 48.

NINTH SCHEDULE.

DEPOSITS.—STATEMENT IN DETAIL.

STATEMENT in Detail of the Deposits in custody of _____, on Saturday, the _____ day of _____, 19 _____.

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

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 57.

TREASURY REGULATIONS.

TENTH SCHEDULE.

LAW TRUST CASH-BOOK.

LAW TRUST CASH-BOOK of [Official designation of officer], at _____, for the
 Period ended Saturday, the _____ day of _____, 19 _____.

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 _____, 19 _____.

Signature of witness : _____
 Description : _____

I hereby certify that at the close of business on the _____ day of _____, 19 _____, 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.]

[Regulations 58 and 63.

ELEVENTH SCHEDULE.

RECEIPT FOR LAW TRUST MONEYS PAID INTO COURT.

No. _____ Date : _____ Court. _____, 19 _____

RECEIVED from _____ the sum of _____ pounds _____ shillings and _____ pence, being amount paid into Court in the case of _____ v. _____.

Signature : _____
 Official designation : _____

Eleventh Form.—Receipt for Law Trust Moneys paid into Court.]

[Regulation 58.

TWELFTH SCHEDULE.

RECEIPT FOR LAW TRUST MONEYS PAID OUT OF COURT.

No. _____ Date : _____ Court. _____, 19 _____

RECEIVED from [Officer's name and designation] the sum of _____ pounds _____ shillings and _____ pence, being amount paid into Court, _____, in the case of _____ v. _____.

Signature : _____

Twelfth Form.—Receipt for Law Trust Moneys paid out of Court.]

[Regulation 61.

THIRTEENTH SCHEDULE
ABSTRACT OF SALARIES.

Entered in Folio

Abstract received in Wellington, New Zealand.

ABSTRACT and Acquittance of Salar of Department, from the to the , 19 , inclusive.
 Payable by cheques to be drawn on the Bank of New Zealand at

Treasury Books.

NOTE.—The spaces enclosed by a line are to be left open for numbers to be filled in in the Treasury.

No. of Item.	Office held.	Name of Officer.	Date.		Rate.	Amount of Salary.	Public Service Superannuation Fund.		Amount to be paid to Public Trustee under the Civil Service Reform Act, 1886.	Amount to be paid to Government Insurance Office.	Amount payable to Officer.	I, the undersigned, do hereby acknowledge to have received from the Paymaster - General the sum opposite to my name, being in full payment of my salary for the period specified in this Abstract.	Date of Payment.
			From	To			Per Cent.	Amount payable.					
Total, £													No. of Cheque
To be charged to Vote No													
(Approval Stamp.)													

NOTE.—The Officer authorized to certify this Abstract is to sign the "Provisional Certificate," and forward the Abstract to the head of his Department, between the 1st and 15th of the Month to which the payment relates. No Salary Abstract is to include salaries payable by cheques on more than one branch of the Bank. BEFORE COUNTERSIGNING THE CHEQUE FOR ANY CLAIM INCLUDED HEREIN THE OFFICER AUTHORIZED MUST SIGN THE FINAL CERTIFICATE AT FOOT.

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

Provisionally certified: _____

Finally certified: _____

TREASURY REGULATIONS.

TREASURY REGULATIONS.

FOURTEENTH SCHEDULE.

ABSTRACT OF CONTINGENCIES.

ABSTRACT received in Wellington, New Zealand.
 Treasury Voucher No. .
 The New Zealand Government, Department or Service }
 Dr. to Departmental No. .

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

Signature of Claimant : Total .. £
 Address 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

Signature of Officer authorized to certify :
 To be charged to Vote No. , Item No. .
 (Approval Stamp.) , Head of Department.

RECEIVED from the Paymaster-General, by cheque No. , on , countersigned this day of , 19 , by , Esquire, the sum of pounds shillings and pence sterling, in full payment of the above account.

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

Signature :
 Fourteenth Form.—Abstract of Contingencies.] [Regulations 50, 67, 93, and 104.

* 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 , 19 ."

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 certify that, to the best of my knowledge and belief, the foregoing account is true and correct in every particular; that the charges are reasonable; that I actually expended on the services named the sums included in such charges which are not supported by receipts; that I was absent from my headquarters at night on each of the occasions for which a full day's travelling-allowance is claimed; and that 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."

TREASURY REGULATIONS.
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 72.

SIXTEENTH SCHEDULE.
ORDERS FOR PAYMENT TO AGENTS.

Special Authority.
NEW ZEALAND.
Not transferable.

Date : , 19 .

Signature and address of authorized Agent.

I HEREBY authorize Mr. (whose signature appears in the margin) to obtain the counter-signature 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.

Signature :

One Penny Revenue Stamp.

Sixteenth Form.—Special Authority for Payment to an Agent.] [Regulation 77.

General Authority.
NEW ZEALAND.
Not Transferable.

Date : , 19 .

Signature and address of authorized Agent :

I HEREBY authorize Mr. (whose signature appears in the margin) to obtain the counter-signature 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.

Signature :

One Penny Revenue Stamp.

Sixteenth (a) Form.—General Authority for Payment to an Agent.] [Regulation 77.

SEVENTEENTH SCHEDULE.
FLY RECEIPT.

Voucher No.

NEW ZEALAND.

Date : , 19 .

I HEREBY acknowledge to have received from the Paymaster-General, by cheque No. , countersigned this day of , 19 , the sum of pounds shillings and pence sterling, being

£ :

Signature :

Seventeenth Form.—Fly Receipt.]

[Regulation 81.

TREASURY REGULATIONS.

EIGHTEENTH SCHEDULE.

REQUISITION FOR ADVANCE.

Departmental No. _____ Treasury Voucher No. _____
 , New Zealand, Date: _____, 19 .

Th: _____ Department, Wellington.
 REQUIRED the sum of _____ pounds _____ shillings and _____ pence sterling
 as an advance for _____ . To cover payments to the
 To be paid by Treasury credit-note, or placed to the credit of my Imprest
 Account with the Bank of New Zealand at
 (Approval Stamp.) Signature: _____
 Official designation: _____
 Station: _____
 £ : :
 To be charged to Advances Miscellaneous.

Vote _____, New Zealand,
 Date: _____, 19 .

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 Advance.] [Regulations 101 and 102.

NINETEENTH SCHEDULE.

IMPRESTEE'S ACCOUNT.

_____, in account with the New Zealand Government, for the Week ended
 Dr. _____, 19 . 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: _____

TREASURY REGULATIONS.

[Indorsement on the above.]

SCHEDULE OF ACCOUNTS PAID.

No. of Voucher.	To whom Paid.	Particulars.	No. of Cheque.	Amount.
				£ s. d.
			Total ..	

Expenditure for which vouchers are not attached must be shown separately. Nineteenth Form.—Imprestee's Account.] [Regulation 104.]

TWENTIETH SCHEDULE.

BANK CERTIFICATE.

I HEREBY certify that the balance standing to the credit of the Imprest Account of the above Bank on the day of 19 , 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 unpresented for payment up to and for the date indicated in the body of this certificate. (See Treasury Regulations 103, 104, and 106.)

Twentieth Form.—Bank Certificate.] [Regulation 103.]

[Indorsement on the above.]

LIST OF CHEQUES OUTSTANDING ON THE , 19 .

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

TWENTY-FIRST SCHEDULE.

TREASURY CREDIT-NOTE.

Name of Payee. . Amount: pounds shillings and pence (£ : :).

No payment to be made under the authority of this credit-note after . To Postmasters in charge of Money-order or Savings-bank Offices within the Dominion of New Zealand, or to the Treasury Cashier at Wellington, as the case may be:

On presentation of this credit-note by the above-named person, you are hereby authorized to pay him on demand such sum or sums as he may require, not exceeding in the whole the above amount, less any sums paid and noted hereunder.

The officer to whom this credit-note is issued will account to the for the money received under authority thereof.

Signature of payee:

, Secretary to the Treasury.

TREASURY REGULATIONS.

Payments made under the Authority of this Credit-note.

Date.	Amount, in Words.	Amount, in Figures.	Signature of Paying Officer.	Date-stamp.

Twenty-first Form.—Credit-note.]

[Regulation 108.

TWENTY-SECOND SCHEDULE.

RECEIPT FOR ADVANCE.

RECEIVED from the _____ at _____, the sum of _____ pounds
 shillings and _____ pence, as an advance on account of Treasury
 credit-note No. _____, and for the expenditure of which sum I undertake to
 furnish true and satisfactory vouchers.

Dated this _____ day of _____, 191 .

Signature :
Official designation :
Station :

Twenty-second Form.—Receipt for Advance.]

[Regulation 109.

H. D. GROCOTT,
 Acting Clerk of the Executive Council.

By Authority: JOHN MACKAY, Government Printer, Wellington.