



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, JANUARY 8, 1920.

Published by Authority.

WELLINGTON, THURSDAY, JANUARY 8, 1920.

Treasury Regulations relative to the Public Accounts.

LIVERPOOL, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this twenty-third day of December, 1919.

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL 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-General 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 all regulations heretofore made under the said Act, and in lieu thereof doth hereby make the regulations hereinafter set forth; and doth hereby direct that such regulations shall come into force on the first day of January, one thousand nine hundred and twenty.

REGULATIONS.

I. GENERAL.

1. "Public Revenues Act" means the Public Revenues Act, 1910, and includes all amendments of that Act.
2. The financial year commences on the 1st day of April and ends on the 31st day of March.
3. 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."
4. 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.

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5. Every Receiver, Imprestee, or other officer responsible for the receipt or payment of public moneys shall render accounts of the same on such forms and in such manner as the Treasury determines immediately at the conclusion of the following periods in each month: First period, from the 1st to the 7th, inclusive; second period, from the 8th to the 15th, inclusive; third period, from the 16th to the 23rd, inclusive; fourth period, from the 24th to the last day of the month, inclusive: Provided that the Treasury may authorize other periods for accounting, but no period shall exceed one calendar month.

6. The Treasury shall send to the Audit Office not later than the 15th day of each month a return showing the name of every accounting officer who has failed 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.

7. The accounts kept by the various Departments of the Public Service shall be considered subsidiary to the system of Treasury accounts, and the Treasury shall direct the manner in which each Department shall keep its accounts. The necessary forms for all books, accounts, and documents required by Departments for properly carrying into effect the provisions of the Act shall be such only as are prescribed or approved by the Treasury. Where not inconsistent with these regulations the system of keeping departmental accounts and the books and forms to be used thereunder shall at all times be subject to the control, supervision, and inspection of the Treasury.

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

9. Permanent Heads of Departments are directed to provide copies of these regulations for the use of officers under their control. Officers whose duties are connected with the receipt and expenditure of public moneys are required to acquaint themselves with these regulations. Ignorance of their provisions will not be accepted in extenuation of any breach thereof.

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

11. The Minister of Finance may, by writing under his hand, direct a fine, not exceeding £1, to be imposed on any officer for the breach of any regulation, or for error in any account, or he may direct the Treasury to withhold payment of salary in any case where an officer refuses or neglects to comply with Treasury or Audit requirements. 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 in any Court of competent jurisdiction, whether such officer shall or shall not have ceased to be in the Public Service.

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, 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.

13. Every accounting officer 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.

14. No accounting officer shall open any public or official account in any bank, except as authorized by the Public Revenues Act, or by 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 advise the Receiver-General of the change, and also of the name of the officer (if any) who has been appointed to act in his place.

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 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.

17. Accounting officers shall, whenever called upon, submit their official cash, and all books of accounts, vouchers, and other official documents under their control or custody, for inspection, audit, and examination by any duly authorized officer, and shall render every assistance to such officer engaged in such inspection, audit, and examination.

It shall be the duty of every Head of a Government Department, or other officer of the Service, to afford all information which the Treasury may at any time require regarding the receipt and expenditure of public moneys, and the accounting for such moneys, supplies, or stores under his control. The Permanent Head of the Treasury may at any time, by writing under his hand, instruct any officer of his Department, or other fit person, to inspect any books, accounts, contracts, and other documents, or stores and supplies, or other public property held by any Department of the Service, and upon the production to the Permanent Head of a Department of such writing as aforesaid by the officer or person so instructed such Permanent Head shall afford facilities for such inspection.

II. REVENUE AND RECEIPTS.

GENERAL.

18. 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, and becomes thereby charged with all the liabilities imposed upon Receivers by the said Act.

Officers who act in the dual position of Receivers and Imprestees must keep the funds and transactions applicable to each position separate and distinct. In no circumstances may the funds of one account be utilized for the transactions of another.

19. When any person is appointed to any office whereby it becomes his duty to receive public moneys, the Permanent Head of the Department in which such appointment is made shall forthwith notify the Receiver-General, who shall advise the Audit Office accordingly.

20. Every Receiver shall, unless otherwise instructed by the Receiver-General, give to the person paying any money to the Public Account a receipt in the form approved by the Treasury. Receipts drawn in error must be cancelled and attached to their butts or carbon copies. Duplicate receipts must not be issued.

21. It is the duty of every Receiver to apply for printed forms of consecutively numbered receipts, for each of which the Receiver must account. Such receipts shall be issued only by direction of the Audit Office, to which all requisitions from Receivers of Revenue shall be addressed. The Government Printer shall forward to the Audit Office a copy of every invoice 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.

22. Every Receiver shall prepare such bank receipts and lodgment slips as are required for signature at the bank, and shall number them in the proper place on the form consecutively from 1 upwards.

Duplicate bank receipts must not be given by the bank in respect of payments to Public Account.

23. 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.

24. 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.

PAYMENT OF MONEYS INTO THE PUBLIC ACCOUNT.

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

26. Every Receiver whose office is in a place where there is a branch of the bank shall, unless otherwise directed by the Receiver-General, pay the whole of his collections (except as provided in the last preceding regulation) into the bank day by day, and shall obtain from the bank a receipt in the form in the First Schedule hereto, and also an acknowledgment in a bank pass-book, or in such form as the Receiver-General may require; and should he receive any money too late for banking on any day he shall pay it in with his collections of the following day.

27. If the Receiver is in a place where there is no branch of the bank he shall total his collections up to the close of business on the last day of each accounting period and transmit them by messenger or by the first mail following to the nearest branch of the bank. Remittances may be made by post-office order, or postal notes, or by registered letter containing bank-notes only, in which case any sum less than £1 may be retained.

In all cases where it becomes necessary to transmit bank-notes by post a record of the numbers shall be retained.

28. Every Receiver shall keep a Cash-book in the form in the Second Schedule hereto, or as the Receiver-General may direct, and shall enter therein in the order of date the amount of his collections and the disposal thereof. When a sum is received from which a deduction is made, as provided in Regulation 25, the Receiver shall enter the gross sum, showing the deduction therefrom and the net amount in cash in its proper column.

29. Immediately after bank hours, at the expiration of each accounting period, every Receiver shall balance his 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 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.

30. Every Receiver shall post for transmission to the Receiver-General, or such officer as the Receiver-General directs, by the first mail leaving after the last day of each accounting period, a carbon 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, together with a certificate in the form set forth in the Second Schedule hereto.

31. If no money has been received in any accounting period, the Receiver shall forward a duly certified "Nil" return.

32. 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 each calendar month, and forward to the Receiver-General, or to such officer as the Receiver-General directs, a copy of so much thereof as he has not previously sent, accompanied by a salary abstract, as provided by Regulation 95, properly certified and receipted, for the amount of fees retained by him during the month for which he is accounting.

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

34. The Bank of New Zealand, and branches, will receive for immediate credit all cheques and orders collected on account of the Government. Cheques and negotiable documents received are to be crossed "Not negotiable," immediately upon receipt, and paid into the Public Account. Cheques are to be accepted only from persons of acknowledged standing.

35. 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 endorsement required must be made before it is sent to the bank. When loss occurs through failure to observe this regulation, the officer accepting the cheque will be liable to make the amount good.

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

the place where they are lodged to the Public Account, or the exchange must be collected in cash. The Receiver will be held liable for any loss resulting from neglect of this regulation.

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

38. 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 they are made payable to a particular person, when the signature of the payee only must appear in the place provided for the receipt.

PAYMENT OF REVENUE TO LOCAL AUTHORITIES.

39. 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.

40. In respect of fines or penalties collected by means of stamps on behalf of local authorities, a return of the same 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.

41. 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.

42. 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; and the Receiver shall transmit periodically to the local authority concerned a statement showing in detail the several sums collected on its behalf during the period.

DEPOSITS.

Deposits on Account of Revenue.

43. 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, 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 Third Schedule hereto, and he shall obtain from the bank a receipt in the form in the Fourth Schedule hereto, and also an acknowledgment of the same in a bank pass-book, or in such form as the Treasury may require.

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

45. 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.

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

47. 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.

48. As often as the balance at credit of the Receiver's Deposit Account exceeds the sum of £100, the Receiver shall, unless otherwise directed by the Receiver-General, 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 Fifth Schedule hereto, which he shall forthwith forward to the Receiver-General together with a memorandum of advice of the lodgment.

49. Regulations 47 and 48 shall not apply to deposits for Customs duties, or income-tax, which the Receiver shall in every case repay to the depositor upon payment of the duties on account of which the deposit was made.

50. If the balance at credit of the Receiver's Deposit Account is at any time insufficient to meet immediate claims thereon, the Receiver shall apply to the Receiver-General for such sum as may be necessary to meet requirements.

51. 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 Sixth 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.

52. Entries in the Deposit Cash-book of all sums received shall be numbered consecutively from 1 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.

53. 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 or other receipt for each sum paid. He shall also transmit therewith a certificate by the bank of the balance of his Deposit Account in the form in the Sixth Schedule hereto, together with the certificate in the form in the same schedule that the statement of account is complete and correct. *The amount at credit of the Receiver-General's Deposit Account must be shown, and details of the deposits represented by the total must be furnished with the copy of cash-book unless the Receiver-General directs otherwise.*

54. If during any period no deposits are received or refunded, the Receiver shall forward to the Receiver-General a "Nil" return.

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

Deposits with Receivers of Land and Gold Revenue for Surveys.

56. When any survey in respect of which deposits are received is completed, the Chief Surveyor of the district shall forward to the Receiver a voucher 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 vouchers the Receiver shall note the amount and the date of receipt of each deposit, and 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.

Deposits with Tenders on account of Contracts.

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

58. The cheques shall be retained in the custody of the Receiver until the tenders *have been dealt with*, when those of unaccepted tenderers shall be 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 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 by registered letter to the Receiver-General, together with a memorandum of particulars.

59. 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 for the same shall be given by the depositor.

60. 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.

61. Whenever any deposit becomes forfeited the amount, if in the custody of the Receiver, shall be paid to the Public Account, a bank receipt for the payment and a memorandum of particulars being 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.

62. The Deposit Cash-book shall be made up on the last day of each accounting period, or at such longer intervals, not exceeding one calendar month, as the Receiver-General may direct, and a copy or abstract on the form provided for the purpose shall be posted to the Receiver-General, supported by the bank receipts and the receipts of the depositors for all sums refunded. If no deposit is received or refunded during any accounting period, a "Nil" return shall be forwarded.

63. The balance in the custody of the Receiver shall be supported by a statement, to be furnished every accounting period, with the copy or abstract of the Deposit Cash-book.

Law Trust Moneys.

64. Every officer receiving law trust moneys shall keep a Law Trust Cash-book in the form in the Seventh 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 receipt in the form in the Eighth Schedule hereto, and duly certified.

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

66. 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 Receiver-General may direct.

67. 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 Ninth Schedule hereto.

Regulation 46 shall apply to law trust moneys.

68. The Law Trust Cash-book shall be made up at the close of business at the end of each accounting period, or at such longer intervals, not exceeding one calendar month, as the Receiver-General 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.

69. Every officer shall, by the first mail leaving after each accounting period, post to the Receiver-General a carbon copy, or abstract 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 statement in the form set forth in the Seventh 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 shall be forwarded.

70. 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 Fifth Schedule hereto, which he shall forthwith forward to the Receiver-General, together with a memorandum of advice of the lodgment.

71. 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 to the Receiver-General, who will thereupon repay the amount so required to credit of the Receiver's Law Trust Account.

Receivers' Deposit Accounts.

72. 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.

III. EXPENDITURE.

GENERAL.

73. All claims on the Government must be entered on the voucher forms required by the Treasury, and, after being certified by the officer authorized to do so, must be sent by him in duplicate in the form approved by the Paymaster-General to the Permanent Head of the Department on account of which the expenditure is incurred. Provided that claims for expenditure not exceeding such amount as may be authorized by the Paymaster-General from time to time, and which do not require to be pre-audited, may be paid locally through the Post Office on the certificate of a duly authorized certifying officer.

74. Every voucher must be stamped with the approval stamp of the Department, and signed or initialled by the head of the Department or, in his absence, by the officer who is acting in his stead. The authority of the Minister must be obtained when the appointment of other or additional approving officers is deemed necessary. The approving officer will be responsible for filling in the vote and item, or other account authorized by Parliament, against which the expenditure is to be charged. The voucher shall without delay be sent to the Treasury for payment or credit, as the case may be. Claims which come under Regulation 84 are to be sent to the Audit Office first, and when audited shall be immediately forwarded on to the Treasury for payment or credit as above.

75. *Vouchers must be prepared by the claimants.* Particulars must be clearly written and be free from erasures and interlineations. Where a slight alteration is found to be necessary the word or figure should be ruled through, and the correction substituted and initialled.

The claimant must state his full Christian name, with full address. In the case of partnerships, companies, societies, &c., the registered titles of such will suffice.

Every voucher shall show the branch of the bank at which the cheque is to be paid, and shall contain full particulars of the claim or be accompanied by a statement showing the particulars.

76. Officers certifying to vouchers will be responsible that all rates, computations, &c., are carefully checked, and will be surcharged with the amount of any deficiency or loss resulting from error of calculation.

A certifying officer may also be an approving officer, but shall not act in the dual capacity in respect of any one claim unless specially authorized to do so by the Paymaster-General.

77. All officers who incur or authorize expenditure will be held responsible for the exercise of due economy, and they will be liable to make good any overcharges in respect of supplies or services which may be passed by them.

78. Authorizing officers are responsible that the usual trade discounts are obtained whenever possible. Any officer losing such discounts through carelessness or neglect will be liable to be surcharged with the amount of such loss.

79. Every authorizing officer, before approving any expenditure out of the Public Account, must satisfy himself that the total amount of the appropriation for that service has not been exceeded. It is the duty of such officers to report the matter to the Treasury if they have reason to believe that any vote is likely to be exceeded.

80. With a view of diminishing the number of vouchers, *more than one claim* may be included in one account in the form supplied for the purpose: 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, and that no voucher shall include amounts chargeable to votes under the control of more than one Department.

81. Upon every voucher must be noted the date on which it was received by the certifying officer, and also at the Head Office in Wellington.

82. Vouchers for payment or entry must be scheduled on forms as required by the Paymaster-General and forwarded to the Treasury or to the Audit Office, as the case may be, daily, or not less frequently than twice a week, according to the requirements of the Paymaster-General.

Separate schedules suitably en faced must be supplied for each class of voucher as under:—

- Salaries;
- Pre-audited vouchers;
- Transfer vouchers;
- Imprestees' (credit) vouchers;
- Vouchers charged to advance accounts (imprest requisitions, &c.);
- Direct payments by Treasury;
- Claims for sums exceeding £100, and urgent claims.

Schedules must be numbered consecutively, and be prepared by the carbon process in triplicate. Two copies are to accompany the vouchers for Treasury and Audit purposes, while one copy is to be retained and carefully filed in binding covers by the Department submitting the vouchers.

The directions to charge must be carefully checked, and the totals entered in the daily summary of debits, from which the net monthly totals will be posted into the Expenditure-book.

It should be noted that brief particulars only are required in the schedule—e.g., "Cleaning," "Ironmongery," "Fencing," "Cartage," &c.

83. To guard against duplicate payments, a record of all claims sent forward must be kept on index-cards, which shall be sorted alphabetically. In order to eliminate dead matter from this index, a new file should be started each year. The previous file should be referred to, and any card brought forward to the new file where necessary. At the end of the year the cards for those from whom no subsequent claim has been received for twelve months should be put away and held for not less than six years.

84. Vouchers in respect of payments on account of salaries of *new appointees, temporary officers, and officers claiming more than one month's salary at any time*, interest, loan transactions, return of deposits, on account of unauthorized expenditure, or chargeable against the accounts of local bodies, shall be submitted to and passed by the Audit Office before being included in any requisition.

85. If it appears to the Paymaster-General 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.

86. 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 shall 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 accompanied by the copy of the claim referred to in Regulation 73. Such cheques shall become payable only on being properly receipted by the claimant or his duly authorized agent.

87. Any Government cheque transmitted to a payee for payment at a branch of the bank other than that on which the cheque is drawn must be en faced "Free of exchange at _____ only," the place where it is to be paid being stated. *This privilege is allowed for the purpose of enabling Government moneys to be moved "free of exchange" to the Government only, and must not be utilized for the purpose of saving exchange charges to the public.*

88. Payment to others than principal claimants may only be made on the authority of an order in one or other of the forms in the Tenth Schedule hereto. In the case of companies these orders must be signed by two directors or by the managing director. The special order must be on or attached to the voucher in each case. The general order will be recorded in the Treasury; but no payment shall be made thereunder unless it is noted on the voucher that the money is payable to the agent named in the order, and the Treasury record number of the order is quoted on the voucher. Such orders are for the purpose and convenience of claimants, and

have no monetary value other than as an authority for the agent to receive payment, and they may be revoked at pleasure. No general order shall be operative after a period of two years, when, if desired, a fresh order may be given. *No endorsement on or addition to any form of order or other authority shall render such form irrevocable or in any way alter its effect in substance.*

Any "special" or "general" order given by a Maori must be certified by a licensed interpreter that he has translated the contents of the order, and that the Maori understands the same.

No order for the payment of the salary of a Government officer to any person other than that officer shall be accepted by the Treasury except in cases where the officer aforesaid is, on account of absence from office or other cause, unable to receive the salary himself. This will not apply to payment to a bank or similar institution.

89. Payments may be made to persons authorized to receive moneys as attorney, executor, or administrator, on the production of the power of attorney, probate of the will, or letters of administration; and the paying officer shall note on the voucher that such instrument has been produced to him, and the date thereof; in case of a power of attorney he may require proof that it has not been revoked.

90. 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 paying officer. The Paymaster-General, however, may exempt Maoris who can read and write English from the operation of this regulation and of the second paragraph of Regulation 88.

91. The bank shall return all cheques, when duly received, direct to the Treasury at the end of each accounting period.

92. In the event of any voucher being lost, payment may be made on another voucher certified and approved in the same manner as the original. If it is necessary to certify a duplicate account, the certifying officer shall 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 endorsement," written across the face of it, and must bear the certificate of the *Head of the Department responsible for the expenditure* that no previous payment can be traced.

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

SALARIES, PENSIONS, AND FIXED ALLOWANCES.

94. Whenever any person is appointed to an office in the Public Service, or whenever the salary or allowance of any officer in the Public Service is altered, the Minister, or the Public Service Commissioner, as the case may be, shall send to the Audit Office the authority in writing 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 on and after the date named therein until altered in like manner. In such cases the Audit Office shall not pass any voucher for payment of salary or allowance unless the provisions of this regulation have been observed.

95. All vouchers for salaries, pensions, and fixed allowances shall be sent to the Permanent 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. Vouchers for fees retained as salary must be sent in during the first week after the period to which they relate. (See Regulation 32.) Vouchers 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.

96. Salaries and pensions which are payable by cheques on different branches of the bank must be entered on separate vouchers for each branch. Payment of salaries and wages to all persons employed in the Government service shall, wherever possible, be made in cash.

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

97. 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.

98. 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 vouchers as the salary for such period.

99. Vouchers which have been "provisionally certified" must not be "finally certified" before the last day of the period when the service is completed; and a cheque must not be cashed until the voucher is so "finally certified," except by the authority of the Paymaster-General.

100. In cases in which the service for which a voucher has been "provisionally certified" is not completed, the certifying officer may pay the amount actually due and obtain the claimants acquittance for the same on a fly receipt, pay the balance to Public Account, and forward all documents together with the original voucher to the Paymaster-General.

CLAIMS FOR CONTINGENT SERVICES OR SUPPLIES.

101. In order to expedite settlement and secure trade discounts every public officer who is authorized to incur any expenditure on behalf of the Government must *see that vouchers are rendered* immediately on *the* conclusion of the service. In the case of invoices for imported supplies, freight-charges, and other payments which require to be made before the goods are received, the vouchers must bear a certificate to the effect that the bills of lading and other necessary documents in support of the claim will be obtained at the time of **payment**.

102. Every tradesmen or other person supplying goods for the service of the Government shall, where practicable, send therewith an invoice stating the particulars and prices of the goods supplied; and any officer taking delivery of any goods not accompanied by such document, will be held responsible for any loss sustained through his neglect.

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

103. Claims for contingent services or supplies, except where the latter are supported by invoices, must, *unless otherwise directed by the Paymaster-General*, be authenticated by the signature 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 must be accompanied by the purchase order. In the case of *stores and supplies* claims must be certified by the officer in charge to the effect that the Stores Regulations have been complied with.

104. The Permanent 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 in duplicate, immediately on its execution; and the Treasury shall forthwith send the same to the Audit Office for record therein.

105. Officers are strictly forbidden *either to sign, or 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. Officers are enjoined to afford every facility to claimants to enable them to prepare their accounts correctly and obtain prompt payment thereof.

IMPRESTS.

106. Advances by way of imprest may be made to public officers for payment of wages, expenses, and *allowances* of officers travelling on public service, jurors and witnesses in criminal prosecutions, and similar services which require prompt settlement, and no payment for any other service shall be made out of imprest unless authorized by the Treasury. *In the case of officers of the Public Service travelling on duty, not more than 75 per cent. of the maximum travelling-allowance for the estimated period of absence may be advanced. Applications for such advance must be made on the form provided for the purpose.*

107. Imprests will be issued only upon a requisition in the form in the Eleventh Schedule hereto, made by or on behalf of the officer requiring the advance, stating his official designation and address, and the branch of the bank at which the money is to be lodged. The requisition must be addressed to the Permanent Head of his Department, who must note thereon the vote or other account against which it is to be charged. On approval by the authorized officer the requisition must be sent to the Treasury for payment.

108. Moneys issued to an Imprestee must be kept at the branch of the bank nearest to his office, in an account called "The Imprest Account of [*Naming the Imprestee or his office*]," 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 the Imprestee must send a receipt for the amount to the Paymaster-General in the form in the Eleventh Schedule hereto. *Imprestees who are also Receivers shall not merge Imprest and Revenue receipts in the same account.*

109. Every Imprestee shall keep an Imprest Cash-book, in the form required by the Paymaster-General, in which he shall enter, in 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 Thirteenth Schedule hereto, of the balance at the credit of his Imprest Account at that date.

110. Every Imprestee shall forward to the Treasury by the first mail after each accounting period a certified account in the form in the Twelfth Schedule hereto for such period, accompanied by the bank certificate of the balance, and by vouchers and receipts for all sums expended during the period (*if no expenditure has been incurred a "Nil" return must be furnished*), and in the case of payments to the Public Account, by the bank receipt for the same. *When credit is taken in an Imprest Account for an amount lodged to the credit of the Public Account, the relative bank receipt must be endorsed with the reason for such lodgment.*

111. In case he has been unable to obtain vouchers or receipts 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 not obtained, and shall forward them by the earliest opportunity possible, noting upon each the date of the account to which it belongs.

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

113. 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.

114. 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 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 duly authorized local officers.

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

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

117. Officers travelling on the public service must take receipts on the forms provided for the purpose for passages by steamers, coach fares, horse, cart, and boat hire, and every similar petty expense exceeding five shillings in amount.

118. All salary and allowances payable to an Imprestee or other officer must be drawn from the Treasury direct in the ordinary way, and must not be paid out of imprest, except in the case of travelling expenses and allowances authorized by the Public Service Regulations or by the Minister of his Department.

119. All Imprestees' vouchers 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 to return each voucher duly authorized within fourteen days after its receipt.

120. The Paymaster-General *may* 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 Paymaster-General may, however, extend the time within which the account is required to be sent.

121. The Paymaster-General 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.

122. 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 and receipts. This regulation shall apply equally to members of Parliament when employed on Government business other than business connected with their parliamentary duties.

123. 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. *His liability will not be removed if he entrusts such moneys to a sub-imprestee or other person unless he shall have first obtained the Paymaster-General's approval of the sub-imprestee or person to whom the money is entrusted.*

124. Imprestees must not retain balances in hand or in the bank when not required for immediate use. Such balances must be at once repaid to Public Account.

TRAVELLING ALLOWANCES AND EXPENSES.

125. 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 that he has actually incurred; provided that such expenses must 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 or by the Public Service Commissioner.

126. Claims for travelling allowances and expenses must be made upon the forms provided by the Treasury, and certified to by the head of the Department or his deputy. In addition, the claimant in every case is required to sign the following certificate, viz. :—

"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 on duty on each of the *occasions* for which travelling-allowance is claimed; and that I was travelling on the public service during the period for which the claim is made."

127. Each claim must state the name, salary, 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 in accordance with the regulations relating to travelling allowances and expenses.

128. 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.

129. 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.

130. 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.

TRANSFERS.

131. 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 voucher must be in the form required by the Treasury, and must be approved and completed in every respect in the same manner as if the claim were a charge against the Public Account, but must not be altered without reference to the claimant Department.

132. When approved the vouchers must be scheduled and 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.

133. All moneys paid to 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.

All revenues so received by Postmasters will be accounted for to the Treasury and paid over to the Public Account 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.

134. 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.

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.

VI. LOSSES, DEFICIENCIES, DEBTS IRRECOVERABLE, ETC.

135. No officer of the Public Service shall write off departmental charge any losses or deficiencies in cash, stores or supplies, debtor balances, claims abandoned, or debts irrecoverable by the Crown, nugatory expenditure (meaning thereby any payment of public moneys involving an immediate and formal loss, or the payment of money in return for which no services have been rendered), or the cash values of issues in kind to any person whomsoever by way of allowance, without the authority of Parliament, which must be obtained in the annual Appropriation Act.

FIRST 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 :

£ : :

[Regulation 26.

SECOND SCHEDULE.

RECEIVER'S CASH-BOOK.

CASH-BOOK of [Official designation of Receiver], at _____, for the Period from _____ to _____, 19 _____.

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

I certify that the above is a true and complete account of all moneys received by me during the period.

Signature :
Official designation of Receiver :

[Regulations 28, 30, and 31.

THIRD SCHEDULE.

DEPOSIT RECEIPT.

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

Place : _____
Date : _____, 19 ____.

Signature : _____
Official designation of Receiver : _____

The above deposit has been returned to me this day.

Signature : _____
Date : _____

£ : :

[Regulations 43 and 59.]

FOURTH SCHEDULE.

BANK RECEIPT.—ORDINARY 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 : _____

[Regulation 43.]

FIFTH 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 : _____

[Regulations 48 and 70]

SIXTH SCHEDULE.

RECEIVER'S DEPOSIT CASH-BOOK.

DEPOSIT CASH-BOOK of [Official designation of officer], at _____, for the Period from _____ to _____, 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						

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 certify that the above is a true and complete account of all deposits received and *disbursed* during the period.

Signature : _____
Official designation : _____

I hereby certify that the sum standing to the credit of the Deposit Account, of [Name of office], 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 : _____

[Regulations 51 and 53.]

SEVENTH SCHEDULE.
LAW TRUST CASH-BOOK.

LAW TRUST CASH-BOOK of [Official designation of officer], at _____, for the
Period from _____ to _____, 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 certify that the above is a true and complete account of all law trust moneys received and disbursed during the period.

Signature : _____
Official designation : _____

I 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 of the [Name of office] _____, at _____, amounted to _____ pounds _____ shillings and _____ pence.

For the Bank of New Zealand,
Signature : _____

£ : : _____

[Regulations 64 and 69.]

EIGHTH 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 : _____

£ : : _____

[Regulation 64.]

NINTH 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 : _____
[Regulation 67.]

£ : : _____

TENTH SCHEDULE.

ORDERS FOR PAYMENT TO AGENTS.

Special Authority.

NEW ZEALAND.

(Not transferable.)

Date : _____, 19 _____

I HEREBY authorize Mr. _____ (whose signature appears in the margin) to receive from the Paymaster-General the sum of _____ payable to me, and to sign on my behalf a receipt for that amount.

Signature : _____

One Penny Revenue Stamp.

N.B.—This order is revocable at pleasure.

[Regulation 88.]

General Authority.

NEW ZEALAND.

(Not transferable.)

Date : _____, 19 _____

I HEREBY authorize Mr. _____ (whose signature appears in the margin) to receive all sums payable and which hereafter may become payable to me by the Paymaster-General, and to sign on my behalf receipts for the same.

Signature : _____

One Penny Revenue Stamp.

N.B.—This order is revocable at pleasure.

[Regulation 88.]

Signature and address of Authorized Agent :

Signature and address of Authorized Agent :

ELEVENTH SCHEDULE.

REQUISITION FOR IMPREST.

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

The Department, Wellington.

REQUIRED the sum of pounds shillings and pence sterling,
 as an advance for To cover payments for
 To be placed to the credit of my Imprest Account with the Bank of New
 Zealand at
 (Approved 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 , 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 without delay.

£ : :
 Signature of Imprestee :
 [Regulations 107 and 108.

TWELFTH SCHEDULE.

IMPRESTEE'S ACCOUNT.

, in account with the N.Z. Government, for the Period from to
 the , 19 .

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

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

Signature :
 Official designation and station :

SCHEDULE OF ACCOUNTS PAID.

No. of Voucher.	To whom paid.	Amount.
		£ s. d.
	Total	

Expenditure for which vouchers are not attached must be shown separately

[Regulation 110.

THIRTEENTH SCHEDULE.

BANK CERTIFICATE (IMPREST).

I CERTIFY that the balance standing to the credit of the Imprest Account of _____ Bank of New Zealand, _____, 19____ of _____ in 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; 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 endorse 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 Treasury Regulations 109 to 112.)

LIST OF CHEQUES OUTSTANDING ON THE _____, 19____.

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

By Authority : MARCUS F. MARKS, Government Printer, Wellington.