



SUPPLEMENT  
TO THE  
**NEW ZEALAND GAZETTE**  
OF  
THURSDAY, JULY 21, 1927.

Published by Authority.

WELLINGTON, MONDAY, JULY 25, 1927.

*Treasury Regulations relative to the Public Accounts.*

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 25th day of July, 1927.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

**I**N pursuance and exercise of the power and authority conferred on him by section three of the Public Revenues Act, 1926, 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 the regulations heretofore made under the Public Revenues Act, 1910, and set out in the Schedule hereto, and in lieu thereof doth hereby make the regulations hereinafter set forth; and doth hereby direct that such revocation shall take effect and the regulations hereby made shall come into force on the date of publication of this order in the *Gazette*.

REGULATIONS.

PRELIMINARY.

1. THESE regulations may be cited as the Treasury Regulations.
2. In these regulations "Public Revenues Act" means the Public Revenues Act, 1926.

*Appointment of Bank.*

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."

## PART I.

## ACCOUNTING OFFICERS.

*Notice of Appointment, &c.*

4. The Permanent Head of a Department shall notify to the Treasury the name of every person who, by virtue of his appointment to any office, or otherwise, becomes an accounting officer within the meaning of the Public Revenues Act in or under the control of that Department. Any communication to or other step taken through the Treasury preparatory to such person carrying out any function as an accounting officer shall be deemed to be due notification. The Treasury shall advise the Audit Office of every such notification.

5. Where the services of any accounting officer are dispensed with or where any accounting officer receives leave of absence, or otherwise is relieved of his duties, the Department concerned shall immediately advise the Treasury of the fact, and also of the name of the officer (if any) who has been appointed to act in his place.

*Guarantee of Temporary Officers.*

6. When a temporary officer in the service of any Department is appointed an accounting officer, the Permanent Head of that Department shall arrange for a fidelity guarantee policy to be taken out with an insurance company for such sum as the Treasury may direct. Such policy shall be forwarded to the Treasury for custody, and shall be maintained in force while such temporary officer remains an accounting officer, but need not be continued if he becomes permanently appointed to the Department.

*Default or Misappropriation to be reported.*

7. If any accounting officer fraudulently applies any public moneys or property, or causes or permits the same or any part thereof to be applied to other than public services, or is a defaulter in respect of any such moneys or property, or if any person illegally obtains possession of any public moneys or property, the Permanent Head of the Department concerned shall, upon discovery of such misappropriation, default, or malfeasance, immediately report the matter to the Audit Office and to the Treasury.

*Clearance of Outgoing Officer.*

8. Every Receiver, Imprestee, or other accounting 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 at the close of an accounting period or otherwise. He shall also hand over or transfer 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. A copy of so much of the said return as relates to cash, stamps, and receipt, license, and other forms of money-value, signed by the outgoing and by the incoming officer, shall forthwith be transmitted by or on behalf of the outgoing officer to the Treasury, by whom it will be referred to the Audit Office. When the officer is being relieved temporarily, this regulation shall apply only so far as the Treasury directs.

## PART II.

## COLLECTION OF MONEY.

*Official Receipts.*

9. Except in cases where the Receiver-General otherwise directs, there shall be given to every person paying any moneys to be credited as public moneys to the Public or other Government Account an official receipt on the form approved by and printed under the authority of the Treasury. Such receipt shall be signed by the Receiver, if practicable, or, if not, shall be given in the name of the Receiver and initialled by the officer actually issuing it.

10. A Receiver shall not issue a duplicate receipt in any case.

11. A receipt must not be altered, but if drawn in error or requiring amendment must be cancelled. The cancelled receipt shall be attached to its butt or carbon copy. Where receipt-books with carbon copies are used, the original spoiled receipt must be attached to the third copy and retained in the book for inspection by the local auditor, and the second carbon copy attached to the copy of the receiver's cash-book forwarded to the Treasury as hereinafter directed.

*Receiving of Money.*

12. 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, and the words "Not negotiable," written between the two parallel lines, *immediately upon receipt*, and paid into the Public Account or other bank account concerned. Reasonable precautions must be observed in accepting cheques from persons unknown.

13. All cheques taken in payment must include bank exchange when they are drawn on a branch of a bank at a place other than the place where they are lodged to the Public Account, or other relative banking account, or the exchange must be collected in cash, in order that full credit may be obtained for the payment. The Receiver will be held liable for any loss resulting from neglect of this regulation.

14. Postal notes may be accepted for payment of money due. Before being passed to the bank for credit, postal notes must be crossed, and, where applicable, the words "Public Account" written between the two parallel lines drawn across them.

*Revenue payable to Local Authorities.*

15. All fines and penalties received or recovered and payable under the provisions of any Act or Ordinance or other lawful authority to any local authority or society (excepting such fines and penalties as may be lawfully collected by means of stamps) shall be paid daily by the Receiver to the account of the local authority or society at the bank at which such account is kept.

16. A return of the fines or penalties or other moneys collected by means of stamps on behalf of local authorities or societies in each quarter shall be prepared and sent to the Treasury immediately after the last day of each quarter.

*Banking of Money.*

17. The full amount of all collections of public moneys shall be lodged to the credit of the Public Account or other appropriate Government account at the bank:

Provided that from money collected on account of sales of Government property there may be deducted auctioneers' and other allowed charges actually paid or to be paid:

Provided, further, that the foregoing provisions shall not apply to public moneys required by statutory or other lawful authority to be otherwise dealt with, and such moneys (including fines and penalties referred to in Regulation 15) shall be dealt with in accordance with the statutory or other requirement.

18. 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 his collections into the bank day by day. Should he receive any money too late for banking on any day he shall pay it in with his collections of the following day.

19. 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. Orders and postal notes are to be crossed, and where for credit of the same the words "Public Account" written between the two parallel lines drawn across them. *In all cases where it becomes necessary to transmit bank-notes by post a record of the numbers shall be retained.*

20. Every Receiver shall prepare such 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 lodgment slips are to be filed by the Receiver for purposes of reference.

21. The Receiver shall obtain for every payment made by him into the bank a receipt on the form approved by and printed under the authority of the Treasury, and shall also obtain an acknowledgment in a bank pass-book or in such other form as the Receiver-General may require. The bank receipt shall be made out beforehand by the Receiver, and shall be numbered consecutively in the proper place on the form. The Receiver shall not be entitled to obtain a duplicate bank receipt, and no such duplicate shall be issued by the bank.

22. Public moneys shall not under any circumstances be lodged in any bank to the credit of a private account or be involved with private funds. Provided, however, that this regulation shall not be deemed to include personal advances against travelling allowances or expenses.

*Cash Book and Accounting Periods.*

23. The cash-book to be kept by Receivers shall be in the form approved by and printed under the authority of the Treasury, and the Receiver shall enter therein in the order of date the amount of his collections and the manner of their disposal.

24. The accounting periods of each month for the balancing of cash-books shall be as follows: 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.

25. 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.

*Receivers' Returns.*

26. The copy or abstract of his cash-book, required by section 36 of the Public Revenues Act to be forwarded by every Receiver, shall be posted to the Receiver-General, or such other officer as he directs, by the first mail leaving after the last day of each accounting period. The copy or abstract shall be accompanied by a certificate in such form as the Receiver-General directs.

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

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

*Deposits: General.*

29. Subject to the following provisions of these regulations, moneys received by way of deposit on public account or otherwise shall be dealt with in the manner provided in the case of the collection of other public moneys, and the provisions hereinbefore set out shall, with the necessary modifications, apply.

30. In lieu of paying any such deposits into the Public or other Government Account, the Receiver shall pay them into a separate account at the bank to be called "The Deposit Account of the [Naming his office]" or, in the case of law trust moneys, "The Law Trust Account of the [naming his office and Court]."

31. In cases in which there is no branch of the bank in the vicinity of the Receiver's office, 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.

32. In respect of all moneys received by him by way of deposit, the Receiver shall keep a separate cash-book to be known as the Receiver's Deposit Cash-book or, in the case of law trust moneys, the Law Trust Cash-book. Such cash-books shall be in the form approved by and printed under the authority of the Treasury. The Receiver shall enter in the appropriate cash-book, in order of date and numbered consecutively, the deposits received and the manner of their disposal.

33. When deposits are to be paid out to the persons entitled payments shall be made by cheque by the Receiver from his Deposit Account or Law Trust Account, as the case may be. The Receiver-

General may require the cheque to be countersigned by some other public officer named by him, the name of such officer being notified to the bank :

Provided that the Receiver-General may, either generally or in particular cases, allow certain payments to be made by the Receiver in cash.

34. As often as the balance at credit of a Receiver's Deposit or Law Trust Account, as the case may be, exceeds the sum of £100, or such lesser sum as the Receiver-General may direct, 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 approved by and printed under the authority of the Receiver-General, which he shall forthwith forward to the Receiver-General together with a memorandum of advice of the lodgment :

Provided that this regulation 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 or tax on account of which the deposit was made.

35. Whenever any deposit, or part of a deposit, becomes transferable to revenue, or is unclaimed for more than one year after becoming repayable, the Receiver shall pay the amount into the Public Account.

36. 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. The depositor shall give a receipt for the amount refunded to him.

37. If the balance at credit of a Receiver's Deposit Account or Law Trust 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. Such sum when received shall be passed through the Deposit or Law Trust Account Cash-book, and the official receipt forwarded to the Receiver-General.

38. When forwarding to the Receiver-General in compliance with the Public Revenues Act and these regulations a copy or abstract of his Deposit Cash-book or Law Trust Cash-book, as the case may be, the Receiver shall also forward a bank or other receipt for each sum paid by him and a certificate by the bank in the form approved by the Receiver-General of the balance in his Deposit Account. A list of unrepresented cheques must also be sent with the copy or abstract of the cash-book. A " Nil " return shall be made if no deposits are received or refunded.

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

*Deposits for Surveys : Special Provisions.*

40. 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 thereto, as the case may require. Any balance repayable to the depositor shall thereupon be refunded to him by the Receiver.

*Deposits with Tenders : Special Provisions.*

41. 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. Every cheque must be " crossed " in favour of the Receiver-General's Deposit Account.

42. The cheque 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.

43. A record shall be kept of all cheques received as deposits on account of contracts. The record shall show the contract concerned, name of tenderer, amount of cheque, date received, and date returned. An acknowledgment of the return of a cheque shall be obtained from the tenderer and filed in support of the entry in the record.

44. Deposits in the custody of the Receiver-General, when returnable to depositors, shall be refunded on the certificate of the Permanent Head of the Department concerned, or of any other responsible officer nominated by the Permanent Head. In all cases of refund a receipt for the same shall be given by the Depositor.

45. Whenever any deposit becomes forfeited, a notification of the forfeiture shall be forwarded to the Receiver-General, in order that the amount may be transferred to the Public Account.

*Law Trust Moneys: Special Provisions.*

46. 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 Courts in one, as the the Receiver-General may direct.

*Investment of Deposits.*

47. The Receiver-General may at any time pay out of the Receiver-General's Deposit Account into the Public Account to the credit of Deposits Account for investment such sums as, in his opinion, are not immediately required, and all sums so paid shall be forthwith invested by the Treasury in any securities in which balances of the Public Account may be lawfully invested. Such investments shall be selected by the Receiver-General and shall be held for and on behalf of the Receiver-General's Deposit Account; and such investments and the proceeds thereof shall be dealt with as the Receiver-General directs; and shall be repaid to the Receiver-General's Deposit Account as and when required by him.

PART III.

PAYMENT OF MONEYS.

*Certifying and Approving Officers.*

48. The Permanent Heads of Departments shall notify to the Treasury the names of those officers whom it is desired to have recognized as certifying officers in connection with payments of public moneys to be made on behalf of their Departments. Any communication to or other step taken through Treasury preparatory to any officer so acting shall be deemed to be due notification.

49. The expenditure of public moneys on behalf of a Department shall be approved by the Permanent Head of such Department, or the officer for the time being acting in that capacity, or by any such other officer as may be appointed in that behalf by the Minister in Charge of the Department. The Permanent Head of the Department shall notify the Treasury of any such appointment.

50. *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.*

51. Officers certifying to vouchers will be held responsible that the expenditure has been properly authorized, that the service has been rendered to the State, that the price is reasonable or in accordance with contract, and that the account is true and correct in every particular. Claims for stores must be accompanied by a copy of the purchase order, and must be certified by the Storekeeper or officer responsible for their custody to the effect that the Departmental Stores Rules and the Treasury Regulations have been complied with.

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

*Authority for Expenditure.*

53. Officers having authority to authorize expenditure out of the Public Account must satisfy themselves that the total amount of the appropriation for any service has not been or will not be exceeded by any such authorization. Treasury must be notified if it is likely that the expenditure on any account will exceed the amount voted.

54. Quarterly requisitions for authority to incur expenditure shall be submitted from time to time, in such form as is approved by the Treasury, through the authorizing officer, for approval of the Minister of the Department or of an officer appointed by the Minister for the purpose. Requisitions for supplies required for services under the "Legislative Council" and the "House of Representatives" shall be submitted for approval of the respective Speakers.

55. 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, if necessary, submit the account to the Controller and Auditor-General for his decision.

*Claims : General.*

56. All claims on the Government must be entered on the appropriate voucher form approved by and printed under the authority of the Treasury.

57. Every voucher must be stamped with the approval-stamp of the Department, and signed or initialled by an authorized approving officer of the Department. The approving officer will be responsible for filling in the correct account, vote, and item, or other authority of Parliament, against which the expenditure is to be charged.

58. 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*, or on account of interest or loan transactions, payments by way of return of deposits, or in respect 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. No alteration shall be made in any voucher which has been passed by the Audit Office save with the prior consent of the Audit Office, and all vouchers which are cancelled after being once submitted to the Audit Office must be returned to that office.

59. In the event of any voucher being lost, another voucher certified and approved in the same manner as the original may be prepared and sent forward for payment. If it is necessary to certify a duplicate voucher, 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 voucher shall have the words "Duplicate, see endorsement," written across the face of it, and must bear the certificate of the *Permanent Head or other responsible senior officer of the Department responsible for the expenditure* that no previous payment can be traced.

60. If an Accounting Officer is requested to make a payment or accept a charge or credit which, in his opinion, is not lawfully authorized or is otherwise incorrect, he must state his objection in writing to the head of his Department, who shall forthwith report the circumstances to the Paymaster-General.

*Salaries, Pensions, and Fixed Allowances.*

61. 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 in charge of the Department concerned, 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. The Audit Office shall not pass a voucher for payment of salary or allowance in any case in which the provisions of this regulation have not been observed.

62. Payment of salaries and wages to all persons employed in the Government service shall, wherever possible, be made in cash: Provided that the Paymaster-General may, on receipt of a request in writing from the person entitled thereto, pay any such salary to a bank for the credit of that person.

*Travelling Allowances and Expenses.*

63. Claims for travelling allowances and expenses shall, in addition to the usual certificate by a recognized certifying officer, bear a certificate by the claimant in the following form, 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.”

64. In the case of claims by members attending Parliament, the expenses claimed must be approved by the Speaker of the Chamber of which the claimant is a member. In the case of all other claims by persons travelling on public service who are not officers of the Crown and who are not in receipt of a fixed travelling allowance, the expenses claimed must be approved by the Minister in charge of the Department authorizing the expenditure or by the Public Service Commissioner, as the case may require.

65. Officers or other persons travelling on the public service must obtain receipts properly completed by the payee for passages by steamers, coach fares, motor, horse, cart, and boat hire, and every similar petty expense (excepting railway fares) exceeding five shillings in amount.

66. Payments for portage must be disbursed out of the daily travelling-allowance in cases where an allowance is received. The term “ portage ” means the cost of the employment of a porter to handle luggage at a wharf, hotel, railway-station, or other point of embarkation or disembarkation of a journey. The hire of a conveyance to remove such luggage to its destination is not regarded as portage ; but the hire of an additional means of personal transport for the same journey will not be allowed.

*Contingent Services or Supplies.*

67. All claims on the Government for contingent services or supplies must be rendered immediately on the conclusion of the service. Officers authorized to incur expenditure on behalf of the Government will be held responsible for any loss of trade discounts due to failure to see that claims were promptly rendered. Except where supported by invoices, a claim must, unless the Paymaster-General otherwise directs, be authenticated by the signature of the claimant.

68. Officers taking delivery of goods purchased for the Government must see that, where practicable, an invoice accompanies the goods setting out particulars thereof and the prices. Officers taking delivery as aforesaid will be held responsible for any loss that occurs through their failure to see that invoices with the required particulars are furnished. The date of receipt of the invoice must be noted thereon by the officer taking delivery of the goods.

*The Disbursement of Money.*

69. Except where payments are directed to be made by an Imprestee, or through the Post Office on the certificate of a certifying officer, all claims on the Public Account shall be paid by Treasury cheque or postal draft, which will be sent to the payee from the Treasury accompanied by a copy of the relative claim. Such cheques shall be payable at any branch of the Bank of New Zealand, and postal drafts at the Money-order Office of the Post Office nearest to the residence of the payee.

70. Any Government cheque (other than a Treasury cheque payable at any branch of the bank) transmitted to a payee for payment at a branch of the bank other than that on which the cheque is drawn must be enfaced “ 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.*

71. The bank shall return all cheques, when duly receipted, direct to the Treasury or to such other Department or officer as the Treasury may direct.



*Payment through Post Office.*

72. For the purpose of effecting speedy settlement there may be paid through the Post Office, on the certificate of an authorized certifying officer, claims of such nature as the Paymaster-General from time to time directs and not exceeding in amount the maximum fixed by the Paymaster-General:

Provided that no claims may be so paid which require to be first submitted to the Audit Office in terms of Regulation 58.

*Imprests and Cash Credits.*

73. Payments by way of imprest or cash credit are to be made only in respect of casual wages or of the expenses and allowances of officers travelling on public service, or of jurors and witnesses in criminal prosecutions, or in respect of other similar services requiring prompt settlement:

Provided that the Paymaster-General may authorize payment for other services either generally or in respect of any particular payment.

74. Imprests will be issued only upon a requisition in such form as is prescribed by the Treasury, made by or on behalf of the officer or other person 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 the Department concerned, who must note thereon the proper account and vote or other authority against which it is to be charged. On approval by the authorized officer the requisition must be sent to the Treasury for payment.

75. 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: Provided that moneys required for travelling-expenses, and such other sums as the Paymaster-General may from time to time direct, 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 approved by and printed under the authority of the Treasury.

76. *Imprestees who are also Receivers shall not merge Imprest and Revenue receipts in the same account.* In no circumstances may the funds of one account be utilized for the transactions of another without the express permission of the Treasury.

77. Before payments are made out of Imprest, vouchers must be prepared and receipts obtained in accordance with the provisions of these regulations.

78. All payments out of Imprest shall be made by cheque unless the Paymaster-General otherwise authorizes.

79. *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.*

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

81. 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.

82. 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.

83. 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.

84. 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.

85. 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-impressee or other person, unless he shall have first obtained the Paymaster-General's approval of the sub-impressee or person to whom the money is entrusted.*

86. Every Impressee shall keep an Imprest Cash-book, in the form approved by and printed under the authority of 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.

87. The accounting periods for Impressees in each month shall be as follows: 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.

88. On the expiration of each accounting period the Impressee shall balance his cash-book, and shall forward forthwith to the Treasury a certified account in the form approved for the purpose. Such account shall be accompanied by a certificate from the bank, in the form approved by and printed under the authority of the Treasury, of the balance to the credit of his account, by vouchers and receipts for all sums expended by him during the period, and, in the case of any payment by him into the Public Account, by the bank receipt for the same with an endorsement thereon of the balance for the lodgment to the Public Account. The bank balance certificate shall have endorsed thereon a list of unrepresented cheques, if any.

89. The Impressee shall render a return even if no expenditure has been incurred during the accounting period.

90. Permanent Heads shall appoint responsible officers to count the cash held by each of their departmental Impressees at the close of each accounting period; also to check any advances shown as outstanding in the hands of sub-impressees. A certificate in the form shown hereunder is to be supplied direct to the Paymaster-General, The Treasury, Wellington, by the officer so appointed, and must be forwarded by the first mail after the close of the accounting period.

CERTIFICATE.

*Imprest Account of C. D.*

I, A. B., certify that I have this day counted the cash held by C. D., and found the same to total (in words and figures).

I have also examined the impressee's statement of advances in the hands of sub-impressees, and from the receipts for such advances included in the account for the period \_\_\_\_\_ hereby certify that the amount (in words and figures) shown as outstanding is correct.

91. In case he has been unable to obtain vouchers or receipts for any payments, or the bank certificate, the Impressee 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.

*Payments to Order of Claimants.*

92. Except in the case of payments under a power of attorney, letters of administration or probate, payments to others than the claimants themselves may be made only on the order of the claimants given in the form approved by the Treasury. Such orders may be either general or special.

93. A special order must be on or attached to the voucher in each case. A general order must be forwarded to the Treasury for record. Where it is desired to make a payment under an order it must be noted on the face of the voucher beneath the name of the claimant that the money is payable to the agent named in the order. In the case of a general order, the Treasury record number of the order must be quoted.

94. An order as aforesaid will be accepted by the Treasury only for the convenience of claimants, who may revoke a general order at pleasure. In the case of companies any such orders shall be signed by two directors or the managing director. The Treasury will not recognize or act upon any endorsement or addition to a form of general order which purports to make such order irrevocable or to alter in any way its substance or effect. A general order must be

renewed at the expiration of two years from date thereof if it is desired to keep it in force for any longer period; otherwise the Treasury will regard the order as cancelled.

95. Any "special" or "general" order given by a Maori must bear or be accompanied by a certificate of a licensed interpreter that he has translated the contents of the order, and that the Maori understands the same: Provided that if the Paymaster-General so directs and in accordance with such directions this requirement may be dispensed with in the case of Maoris who can read and write.

96. 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.

97. An officer of the Public Service shall not, without the special approval of the Minister of the Department concerned, act as agent or attorney for the receipt of moneys due by the Government to a public creditor or claimant.

*Receipts for Payments of Public Money.*

98. (a) Except in special cases a receipt from the person legally entitled to receive payment will be accepted as sufficient discharge for any payment.

(b) In the case of a warrant for interest on inscribed stock or Treasury cheque payable to order, the endorsement of the person legally entitled to receive payment will be accepted as sufficient discharge for the payment.

(c) In the case of bonds, debentures, or stock certificates which are payable to bearer and interest coupons for the same respectively, the surrender from proper custody of the debenture or certificate or coupon will be accepted as sufficient discharge.

(d) The paying officer may at any time require to be furnished with satisfactory evidence of the identity of a payee.

(e) The Treasury or the paying officer may in any case require such further or other instrument of discharge to be executed by the payee, in addition to or instead of a receipt, as under the circumstances may seem desirable.

(f) In the case of a receipt or endorsement not appearing to be given or made by the person legally entitled to receive payment personally, evidence may be required of the authority of the person giving the receipt or making the endorsement to give a legal discharge for the money paid.

(g) Except in special cases, the certificate of a bank or Postmaster that an endorsement is correct will be accepted as sufficient evidence of the authority of the endorser to give a legal discharge.

99. 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: Provided that if the Paymaster-General so directs and in accordance with such directions this requirement may be dispensed with in the case of Maoris who can read and write.

100. 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.

101. 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 will issue his instructions as to the action to be taken.

102. In any case of payment through the Post Office where it may be impracticable for a Postal officer to take from the payees themselves receipts for the payment made by a Postmaster, on behalf of the Treasury, 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.

PART IV.

DEPARTMENTAL ACCOUNTS.

103. 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.

104. The accounting system of each office must be arranged in such manner as will secure the greatest possible measure of internal check on the handling of public moneys and stores. Where the same can be obviated, the cashier should not have access to the ledger, and generally the allocation of duties should, as far as possible, be based on the principle that requires the concurrence of knowledge and action of two or more officials to complete a transaction.

105. Receipts or credits defined as "credits-in-aid" in section 51 of the Public Revenues Act must be treated in the accounts as such irrespective of whether the same were foreseen or allowed for in the annual appropriations or not; but, except as provided in the aforesaid section, any excess of credits-in-aid received over the amount appropriated in respect of the particular vote is not available to increase the annual appropriations.

106. Correction of errors in respect of expenditure or credits-in-aid, whether due to mistake of fact or mere clerical error, and such other adjustment of accounts as the Treasury shall from time to time determine, shall be deducted from the expenditure or credits-in-aid, as the case may be, in respect of the relative vote.

107. Income and Expenditure or Profit and Loss Accounts and such other accounts as may be required, together with balance-sheets on a commercial basis, shall be prepared by departments in accordance with Treasury instructions as soon as possible after the close of each financial year. As far as possible separate Income and Expenditure or other Accounts shall be prepared for different activities, institutions, or services. One copy is to be submitted to the Audit Office for examination and report, and one copy forwarded to the Treasury, accompanied by a report in respect of services which proved to be unremunerative.

## PART V.

### STORES.

108. "Stores," as defined by section 2 of the Public Revenues Act, shall for the purposes of these regulations be deemed to include any article of a consumable or non-consumable nature required in carrying out the services of any Government Department, and may also include unserviceable articles, whether old or new, which may or may not possess a value to a Department; and also to include books, forms, stationery and office requisites, furniture, fittings, mechanical office appliances, motor-cars and other vehicles, buildings, implements, live-stock, and all Government personal property of any description.

109. Subject to the provisions of the Public Revenues Act and of these regulations, the function of co-ordinating and supervising the purchase, distribution, use, and inter-departmental transfer of stores shall be vested in the "Stores Control Board" constituted by the regulations made by Order in Council on the 28th day of October, 1925, and published in the *Gazette* on the 29th day of October, 1925. The instructions of the aforesaid Board in these matters must be strictly complied with.

110. Subject to the provisions of the Public Revenues Act and of these regulations, the Permanent Heads of Departments shall prepare rules for the observance by accounting officers and others employed in connection with the accounting for and the management and control of stores. Such rules shall be based wherever practicable on the principle that requires concurrence of knowledge and action on the part of two or more officials to complete a transaction, and that irregularities and misappropriation in connection with public stores are equivalent to irregularities and misappropriation of public moneys.

There shall also be embodied in the rules particulars of the books, accounts, and forms to be used for recording all transactions relating to stores, together with instructions in respect of their purpose and application.

111. Before adoption, such rules, accounts-books, and forms must be submitted (in triplicate) to the Treasury for approval; provided that

departmental rules already approved by the Public Service Commissioner in pursuance of Regulation 18 of the Stores Regulations issued under the provisions of the Public Service Act, 1912, and which are not inconsistent with the Public Revenues Act and Treasury Regulations, shall be deemed to remain in force until subsequently revised under these regulations.

112. (a) Stores Accounts shall be kept by accounting officers in such form as will enable a properly classified and continuous record to be maintained of all stores and departmental property under their control.

(b) All stores as defined by Regulation 108, also cases, packages, and containers of value, except as otherwise approved by Treasury, must be taken on Store Ledger charge immediately on receipt, and every entry on the debit side of the ledger supported by proof of its accuracy.

(c) Accounting officers shall be responsible that all stores under their charge are kept in good order and condition.

(d) No stores shall be issued without a requisition signed by a duly authorized officer, and every credit entry must be supported by a receipted voucher.

(e) No stores shall be written off as condemned until they have been inspected by a Board of Survey or, in the case of those of minor value, by an Inspecting Officer, and all records of survey and disposal must be retained for Audit purposes.

113. When stores of any kind are stolen, lost, or damaged otherwise than by fair wear-and-tear, or when any deficiency is discovered in any Store Account which is not due to clerical error, the matter shall be immediately reported to the Audit Office and to the Treasury.

114. In arriving at the value of stores deficient in a Store Account, surpluses may be set off against deficiencies of corresponding number and quantity in the case of stores described under the same generic headings in the ledger accounts. In all other cases the gross deficiency will require to be dealt with, reference however being made to the amount of surpluses discovered at the same stocktaking of stores of different generic headings.

115. When the concurrence of the Audit Office and Treasury with regard to the writing-off of a loss is received, the Permanent Head of the Department shall take the necessary action to provisionally write off the loss in the store or other account concerned, the date of the Audit Office and Treasury authority being quoted on the voucher supporting the entry in the ledger.

116. No loss or deficiency is to be included in the annual Appropriation Act for discharge from the Public Account except those previously concurred in by the Audit Office and the Treasury.

117. The utmost vigilance must be exercised by all public officers who are concerned in the sale or disposal of Government property. A reserve price must be fixed where possible, especially in cases of auction sales, and in all cases where goods are offered to the public the sale must be advertised, unless otherwise directed by the Treasury. Sales by private treaty will be permitted only if the conditions of sale are in accordance with the departmental rules approved under Regulation 111.

118. Officers of the Public Service are not, either directly or indirectly, to derive advantage from dealing in Government stores. Free issues or sales of public stores to officers will not be permitted unless authorized by the Public Service Commissioner, or expressly authorized in writing by the Permanent Head under departmental rules approved under Regulation 111. In cases of sale credit shall not be given beyond the date of the next salary payment.

## PART VI.

### GENERAL.

#### *Information required by Treasury.*

119. *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 or Local Head*

of a Department of such writing as aforesaid by the officer or person so instructed such Permanent or Local Head shall afford facilities for such inspection.

*Fractions of a Penny.*

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

*Forms.*

121. Forms referred to in these regulations and all other forms used in connection with the accounting for public moneys or stores must be printed only under the authority of the Treasury, and must be obtained as hereinafter set out.

122. The Permanent Heads of Departments requiring such forms for exclusive use in their own Departments shall submit a draft for approval of the Treasury, which will give the authority for printing the form.

123. Receivers of Revenue shall apply to the Audit Office on the proper form for all books of receipts required by them and for all forms of license and certificate on the issue of which they are required to collect a fee. No such receipts, licenses, or certificates shall be issued to Receivers or other officers without the authority of the Audit Office, which shall keep a record of the numbers issued to and accounted for by each Receiver. The Government Printer shall forward to the Audit Office a copy of every invoice of the issue of any such receipts, licenses, or certificates, specifying the name of the Receiver or other officer and the first and last printed numbers in each parcel.

124. All other forms to which these regulations relate shall be obtained by Departments in the manner directed by the Treasury.

*Writing-off Moneys or Stores.*

125. With the exception of amounts remitted under the authority contained in subsection (3) of section 3 of the Public Revenues Act, 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, until the authority of Parliament has been obtained for such writing-off in the annual Appropriation Act.

*Unauthorized Expenditure.*

126. New undertakings or proposals involving the use of "Unauthorized" expenditure must be referred to the Treasury before the proposition is submitted for approval to the Minister in Charge of the Department or to Cabinet, as the case may be, in order that it may be ascertained whether the amount is available for issue in terms of Section 58 of the Public Revenues Act.

*Penalties.*

127. Any accounting officer or any other person subject to the provisions of these regulations who commits any breach thereof or who makes any error in any accounts rendered by him, or who fails to carry out any lawful direction of the Treasury, shall be liable to a fine of one pound, to be imposed and to be recoverable as set out in subsection five of section three of the Public Revenues Act.

*Applicability of Regulations.*

128. 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.

Subject to this regulation, and when not inconsistent therewith, these regulations shall apply to all officers in the service of the Post and Telegraph Department.

129. The receipts and payments of 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, these regulations shall apply to all persons in the service of the Government Railways Department.

130. These regulations shall apply, with necessary modifications, to all Government accounts outside the Public Account governed by Part X of the Public Revenues Act in so far as they are not inconsistent with any special regulations governing the receipts and payments and the accounts of the Departments concerned.

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SCHEDULE.

REGULATIONS UNDER THE PUBLIC REVENUES ACT, 1910, REVOKED.

Date of Order in Council.	Date of Gazette.	Page in Gazette.
23rd December, 1919	8th January, 1920	133
24th September, 1920	30th September, 1920	2746
12th December, 1921	15th December, 1921	2924
11th September, 1922	14th September, 1922	2430
9th March, 1923	22nd March, 1923	769
7th November, 1923	15th November, 1923	2809
4th March, 1924	27th March, 1924	735
24th March, 1924	3rd April, 1924	814
1st September, 1924	4th September, 1924	2110
2nd March, 1925	5th March, 1925	679
22nd June, 1925	25th June, 1925	1966
28th October, 1925	29th October, 1925	3054

F. D. THOMSON,  
Clerk of Executive Council.

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