

payments respectively, and shall see that the totals balance. In every case in which a sum is received from which a deduction is made as provided by the second of these Regulations, the Receiver shall enter the gross sum received and the amount of the deduction, each in its proper column. He shall then carry out the net sum into the proper column of totals. Sums received by way of deposit and paid into the Receiver's Deposit Account must not be entered in the Cash Book, as they will appear in the Deposit Cash Book as provided by the eleventh of these Regulations.

12. Every Receiver shall, upon the first day of every month, make and transmit to the Receiver-General a correct copy of his Cash Book for the previous month, and shall transmit therewith the Bank Receipt for each payment made into the Bank, together with a Declaration in the form set forth in the Fourth Schedule annexed. If no money shall have been received during such month, the Receiver shall furnish his Return in the proper form, with the word "Nil" written in the place for writing the particulars of receipt and payment. When any deduction has been made from any receipt, the Receiver shall furnish full accounts and vouchers in support of such deduction.

13. Every Receiver who receives money by way of deposit on account of Revenue shall keep a separate Cash Book, to be called the "Receiver's Deposit Cash Book," in the form in the Fifth Schedule annexed, in which he shall enter on the debit side every sum deposited with him under the proper date in the order in which he shall have received it, carrying out the totals of daily payment into the Bank; and he shall enter on the credit side, in the same order, the sums which he shall withdraw from the Deposit Account and shall repay to the depositor, carrying out the daily totals of such repayments, which will be the amount of his cheques on the Deposit Account; and he shall enter in the proper column the number of the Bank Receipt or of the Deposit Receipt as the case may be.

14. Every Receiver shall balance his Deposit Cash Book monthly, and shall on the first day of each month transmit a copy thereof for the previous month to the Receiver-General, accompanied by the Bank Receipts for each sum paid into the Deposit Account, and by the Deposit Receipt for each sum repaid to a depositor. He shall also transmit therewith a Certificate, in the form in the Fifth Schedule annexed, from the Bank, that the amount appearing in the Deposit Cash Book, as the balance, on the last day of the month, was the amount to the credit of the Receiver's Deposit Account in the Bank. He shall also transmit the Declaration in the form in the Fifth Schedule, that the statement of account is complete and correct. In cases in which there is no Bank in the neighbourhood of the Receiver, the balance of the deposits in his hands shall be ascertained and certified in such manner as he shall be specially instructed by the Colonial Treasurer; and he will be instructed to modify the form of his Deposit Cash Book accordingly.

15. Every Receiver shall prepare such Bank Receipts as are required for signature at the Bank, and shall number them in the proper place on the form consecutively from one upwards, commencing on the first day of each financial year.

16. Receivers will be specially instructed in each case as to vouchers and any other documents which they will be required to transmit to the Treasury or to the Audit Office in support of the correctness of the amounts collected by them.

### III.—AS TO THE PAYMENT OF PUBLIC MONEY.

17. All claims upon the Government must be made out upon Abstract forms: those for salaries in the form in the Sixth Schedule, and those for contingent services in the form in the Seventh Schedule annexed, and must be prepared and duly certified by the chief local officer of the department in which the expenditure has been incurred, and in the case of Public Works by the officer appointed to superintend the work. And every such abstract must be forwarded forthwith to the Paymaster-General.

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

19. The amount of salary payable for any month or quarter to an officer whose salary is paid out of the fees received by himself, must not exceed the monthly or quarterly proportion of the salary authorized for the year; but if during any month or quarter there should not have been sufficient fees received to pay such proportion, then the amount may be made up out of any surplus fees received during any previous or subsequent month or quarter in the same financial year, so that the whole sum paid to such officer does not exceed either the total amount of his collections, or the sum authorized to be paid on account of the year.

20. When any public officer is removed from one part of the Colony to another, his salary abstract must be prepared up to the date of his leaving the station from which he is removed, or up to such date as may be directed by the Minister at the head of his department, and forwarded to the Paymaster-General.

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

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

23. In the case of contingent services, the particulars of such claims, whether for services or for supplies, must be fully set forth; in the case of services, the exact date or period, the rate of remuneration, and the nature of the services performed; and in the case of supplies, the exact dates of supply, the quantities and prices of the several articles, and where such information is not otherwise apparent, the purpose for which the last-mentioned articles were required.

24. Such accounts must also be authenticated by the signature (opposite to the total) of the person making the claim, together with his address, and in no case are they to be so signed by an agent