

1883.  
NEW ZEALAND.

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## TREASURY REGULATIONS RELATIVE TO THE PUBLIC ACCOUNTS.

*Presented to both Houses of the General Assembly pursuant to Section 5 of "The Public Revenues Act, 1878."*

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WM. F. DRUMMOND JERVOIS,  
Governor.

### ORDER IN COUNCIL.

At the Government House, at Wellington, this second day of April, 1883.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

HIS Excellency the Governor in Council hereby directs that the following Regulations, made in pursuance of section 5 of "The Public Revenues Act, 1878," shall come into operation on and after the second day of April, 1883, upon and after which day all Regulations now in force shall be repealed.

### I. GENERAL.

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

Saturday to mean the last Saturday of the accounting period.

Fractions of a penny.

Treasury may alter forms.

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

Penalties may be imposed by Treasurer.

Officers liable for losses through negligence.

When Accountant relieved, to send accounts to Treasury.

Definition of Receiver.

Appointments to be notified to Treasury and Audit.

Receivers to give receipts to persons paying money.

Bank receipts.

Vouchers for miscellaneous receipts to be accompanied by full particulars.

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

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

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

8. In any case which is not provided for by "The Public Revenues Act, 1878," or "The Public Revenues Act, 1882," 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.

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

10. 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 Revenue Acts of 1878 and 1882, or by these Regulations, or by the instructions he may from time to time receive from the Minister administering the Department to which he belongs, or from the Colonial Treasurer.

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

## II. REVENUE AND RECEIPTS.

### GENERAL.

12. Every person into whose possession or control any money comes which is payable into the Public Account or into any Deposit Account is a Receiver within the meaning of the Public Revenues Acts 1878 and 1882, and becomes thereby charged with all the liabilities imposed upon Receivers by the said Acts.

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

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

15. It is the duty of every Receiver to apply to the Treasury from time to time for printed forms of receipts in triplicate, which will be issued in books, with numbered receipts, for each of which the Receiver must account. The Treasury may alter the form of receipts in cases and in offices in which the above form is not applicable. Forms spoiled in preparation of receipts must not be destroyed, but must be attached to the next account.

16. 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.

17. 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.

18. Moneys received in satisfaction or on account of surcharges must be accompanied by a statement prepared by the officer surcharged, containing full particulars of the transactions in respect of which surcharge was made, together with a reference to the query or other communication directing such surcharge. Surcharges.

#### OF THE PAYMENT OF MONEYS INTO THE PUBLIC ACCOUNT.

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

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

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

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

Moneys received after bank hours shall be entered under the total of receipts as balanced, with the heading "Received after bank hours;" and at the close of business on Saturday the Cash-Book shall be again balanced by showing such receipts as "Balance in hand carried to next account," in which account under the proper headings the amount brought forward will form the first item of receipt.

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

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

23. If no money is received in any accounting period, the Receiver shall furnish his account with the word "Nil" written on the pages for writing the particulars of receipt and payment. Nil returns.

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

#### OF THE PAYMENT OF REVENUE TO LOCAL BODIES.

25. All fees, fines, and penalties received or recovered and payable under the provisions of "The Municipal Corporations Act, 1876," "The Counties Act, 1876," "The Public Works Act, 1876," and "The Financial Arrangements Act, 1876," or other Acts or Ordinances, to any Borough, County, Road District, or other local body (excepting such fees, fines, or penalties as may be collected by means of stamps in the Courts of law), shall be paid daily by the Receiver to the Borough Fund Account, the County Fund Account, or the Road District Fund Account, as the case may be, at the bank at which such account is kept; or, in the case of any other local body, to its bank account, or to its Treasurer. Fees, fines, and penalties under certain Acts to be paid to local bodies by Receivers.

26. In the case of any County in which the whole of "The Counties Act, 1876," is not in force, moneys payable to the County are to be paid into the Public Account in accordance with section 106 of "The Counties Act, 1876."

27. All such receipts and payments shall be entered in the Cash-Book of the Receiver in the proper columns, and shall be supported by vouchers, as provided Receipts to be entered in

cash-book, and statements rendered to local bodies concerned.

by the *fourteenth* Regulation; and the Receiver shall transmit weekly to the Town Clerk, the County Treasurer, or the Chairman of the Road Board, as the case may be, a statement showing in detail the several sums collected during the week on behalf of the local body concerned.

#### OF DEPOSITS.

##### *Of Deposits on Account of Revenue.*

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

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

Receiver to repay deposits by cheque.

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

Deposit to be returned when transaction completed.

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

Deposits unclaimed for a year.

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

When deposit transferable to Revenue.

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

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

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

Regulations 26 and 27 not to apply to Customs.

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

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

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

Receiver to keep Deposit Cash-book.

36. 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 *Seventh* Schedule hereto, in which he shall enter on the debit side, under the proper date, in the order in which he receives it, every sum deposited with him, carrying out the totals of daily payments into the bank; and he shall enter on the credit side in the order of payment the sums paid to depositors or others, to the Receiver-General's Deposit Account, or to the Public Account, carrying out the daily totals of such payments.

Entries in Deposit Cash-book to be numbered.

37. Entries in the Deposit Cash-book of all sums received shall be numbered consecutively from 1 upwards, commencing on the first day of each financial year; and on repayment of any deposit, or any part thereof, the number thereof shall be entered in the proper column on the credit side of the Cash-book.

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

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

If during any period no deposits are received, the Receiver shall forward to the Receiver-General a "Nil" return, signed and attested in the usual form.

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

39. 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 the Receiver-General may direct, and he will be instructed to modify the form of the certificate in the Deposit Cash-book accordingly.

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

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

Deposits for land and gold revenue for surveys.

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

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

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

*Of Deposits with Tenders on account of Contracts.*

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

Deposit to be received by marked cheque only.

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

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

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

Authority for refunding deposits.

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

Forfeited deposits.

45. 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.

All deposits received to be entered in cash-book.

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

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

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

Certified statement of balance in custody of Receiver.

*Law Trust Deposits.*

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

Receiver to keep Law Trust Cash-Book.

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

Moneys received to be paid into Bank.

50. 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.

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

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

Cash-book to be balanced periodically.

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

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

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

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

#### *Receiver-General's Deposit Account.*

Receiver-General to forward a weekly account of deposits to Audit Office. Receiver-General to forward deposit cash-books of Receivers to Audit Office. Claims in proper form to be sent to Under-Secretary of Department. Claims to be approved and audited before payment.

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

55. 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.

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

57. Every such abstract must be stamped with the stamp of the Department, and signed by the Under-Secretary or other officer authorized by the Minister for the purpose, who shall at the same time fill in, in the proper place in the abstract, the vote and item, or other account authorized by Parliament, against which the same is to be charged. The abstract shall be then sent to the Audit Office, and when audited shall forthwith be sent on to the Treasury for payment or credit, as the case may be.

Upon every abstract must be noted the date on which it was received at the head office.

Register of claims received to be kept.

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

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

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

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

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

Duty of officer appointed to countersign cheque.

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

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

Payments to agents.

63. Claimants unable to present their cheques or give receipts in person may obtain countersignature on the authority of an order in one or other of the forms

in the *Fifteenth* Schedule hereto. The special order must be on or attached to the abstract in each case. The general order will be recorded in the Treasury; but no payment will be made thereunder unless it is noted on the abstract that the money is payable to the agent named in the order; and the countersigning officer shall not sign the cheque unless the Treasury record number of the order is quoted on the abstract.

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

Payments to attorneys or executors.

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

Payments in certain cases to be witnessed.

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

Receipted abstracts to be returned to Treasury.

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

Fly receipts to be taken in certain cases.

68. The countersigning officer shall return to the Treasury every abstract of which the cheques are not presented for countersignature within one month after he has received such abstract, with a memorandum stating that it is returned unreceipted because the cheques have not been presented for countersignature.

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

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

Duplicate abstracts.

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

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

71. The amounts of all abstracts insufficiently receipted or not returned to the Treasury will, under the authority of "The Public Revenues Act, 1882," be surcharged by the Audit Office against the officer whose duty it was to obtain and forward to the Paymaster-General a sufficient receipt; and such surcharge will be discharged only in the manner provided by such Act.

Surcharges.

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

72. It shall be the duty of the Under-Secretary or Head of each Department, before the beginning of each financial year, or, if the Estimates are not then passed, immediately after the passing of the Estimates, to prepare and send to the Treasury a full and correct list of all persons employed in his Department, together with the rate of the salary and allowances which each is entitled to receive. This list, when signed by the Minister, shall be the general authority to make the payments therein specified. When any salary is altered during the year, or any person is employed who is not mentioned in such general authority, a special authority, signed by the Minister, must be sent to the Treasury before such payment is made.

Lists of officers and their authorized salaries to be sent to Treasury by Departments.

73. The Treasury shall forthwith transmit all such authorities to the Audit Office for record therein, and the Audit Office shall pass no abstract for payment of salary except in accordance therewith.

Treasury to forward them to Audit.

74. All abstracts of salaries, pensions, and fixed allowances shall be sent to the Under-Secretary or Head of his Department by the officer whose duty it is to prepare them;—when payable monthly, during the first week of the month to which they relate; and when payable quarterly, during the first week of the last month of the quarter to which they relate. Abstracts for fees retained as salary must be sent in during the first week after the period to which they relate. (See Regulation 24.) Abstracts for pensions which are payable in advance may be forwarded to the head office at any time after the commencement of the period for which they are payable.

Abstracts to be in prescribed form, &c.

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

Separate abstracts for each bank.

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

How pay and allowances to be calculated.

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

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

Fees retained as salary.

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

Abstracts to be finally certified.

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

Cases of non-completion of service.

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

#### OF THE PAYMENT OF CLAIMS FOR CONTINGENT SERVICES OR SUPPLIES.

Particulars to be set forth in full in abstract.

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

Abstracts to be sent in immediately on completion of service.

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

Tradesman to supply bill of parcels.

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

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

Where the abstract comprises claims for several parcels of goods supplied, the bills which accompanied the goods shall be appended to the abstract.

Ministerial authority to be quoted. Signature of claimant.

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

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

Contracts to be sent to Treasury.

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

#### IMPRESTS.

Imprest advances for wages, travelling expenses, &c.

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

To be issued upon approved requisition.

87. Imprests will be issued only upon a requisition in the form in the *Seventeenth* Schedule, made by or on behalf of the officer requiring the advance, stating his official designation and address, and the branch of the bank in which the money is to be lodged. The requisition must be addressed to the Under-Secretary or Head of his Department, who must note thereon the vote or other account authorized by Parliament against which it is to be charged. On approval by the Minister or



the officer authorized by him, the requisition must be sent to the Audit Office, whence, when passed, it will be sent to the Treasury for payment.

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

Imprest moneys to be kept in bank.

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

Imprest Cash-Book.

90. Every Imprestee shall account at the close of business on Saturday, and shall forward to the Treasury by the first mail after each accounting period an account in the form in the *Eighteenth* Schedule hereto for such period, accompanied by a certificate in the same Schedule, and by the bank certificate of the balance, and by vouchers properly receipted for all sums expended during the period; and, in the case of payments to the Public Account, by the bank receipt for the same.

Imprestee to account to Treasury.

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

Vouchers wanting.

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

Bank certificate, and unrepresented cheques.

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

Balance to be repaid on completion of service. Receipts for passages, &c., on certain forms.

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

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

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

Imprestee not to pay his salary out of his imprests.

97. All Imprestees' accounts shall, as soon as they are received in the Treasury, be forwarded for notation to the Audit Office, which is expressly forbidden to pass any payment for salary or allowances to any Imprestee whose accounts are not received at the time required. (See section 79 of "The Public Revenues Act, 1878.")

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

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

Imprests to Commissioners.

99. The Audit Office shall, immediately after such notation, return the accounts and vouchers to the Treasury, whence the vouchers will be distributed to the several Departments for authorization.

To be sent to Departments for authorization.

100. As soon as authorized, the vouchers shall be returned to the Treasury, and it shall be the duty of the Under-Secretary for each Department, or other officer appointed to authorize vouchers, to forward to the Treasury every Monday morning a schedule of all vouchers which have remained in the Department unauthorized for fourteen days, stating the reasons for the delay in each case.

When authorized, to be returned to Treasury.

Authorized vouchers to be sent by Treasury to Audit. Imprestee debtor to Crown.

101. The Treasury shall send the authorized vouchers as soon as received to the Audit Office for examination; and, when passed, they shall be returned to the Treasury for entry to the credit of the Imprestee.  
102. 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.

TRANSFERS.

Vouchers for transfer.

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

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

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

IV. POST OFFICE ACCOUNTS.

Moneys received by Postmasters to be paid to Post Office Account, And paid to Public Account by Postmaster-General. Foregoing regulations to apply to Post Office. Railway regulations to apply to moneys in the Railway Department. Foregoing regulations to apply to railways.

105. All moneys paid to or by Postmasters are to be paid into the Post Office Account, and accounted for under the regulations and instructions for the time being in force for the management of the Post Office, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.  
All revenues so received by Postmasters will be accounted for to the Treasury and paid over to the Public Account by the Postmaster-General at such times as the Treasury directs.  
Subject to this Regulation, and when not inconsistent therewith, Parts I., II., and III. of these Regulations shall apply to all officers in the service of the Post Office.

V. RAILWAY ACCOUNTS.

106. The receipts and payments in the Department of the Working Railways are to be dealt with in accordance with the regulations and instructions for the time being in force for the management of the railways, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.  
Subject to this Regulation, and when not inconsistent therewith, Parts I., II., and III. of these Regulations shall apply to all persons in the service of the Railway Department.

SCHEDULES.

FIRST SCHEDULE.  
RECEIVER'S RECEIPT.

RECEIVED from the sum of pounds shillings and pence, being  
Signature:  
Official designation of Receiver:  
Place:  
Date: 18 .  
£ : :  
First Form.—Receiver's Receipt.] [Regulation 14.

SECOND SCHEDULE.  
BANK RECEIPT.—PUBLIC ACCOUNT.

RECEIVED into the Bank of New Zealand at , by the hands of , the sum of pounds shillings and pence, to be placed to the credit of the Public Account.  
Dated this day of , 18 .  
For the Bank of New Zealand,  
Signature: .  
£ : :  
Second Form.—Bank Receipt. Public Account.] [Regulation 20.

THIRD SCHEDULE.  
RECEIVER'S CASH-BOOK.

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

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

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

Signature :  
Official designation of Receiver : .

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

Signature of witness :  
Description :

Third Form.—Receiver's Cash-book.]

[Regulations 20 and 22.

#### FOURTH SCHEDULE.

##### DEPOSIT RECEIPT.

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

Place :  
Date : , 18 .

Signature :  
Official designation of Receiver : .

The above deposit has been returned to me this day.

£ : :

Fourth Form.—Deposit Receipt.]

Signature :  
Date : .  
[Regulation 28.

#### FIFTH SCHEDULE.

##### BANK RECEIPT.—DEPOSIT ACCOUNT.

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

£ : :

Fifth Form.—Bank Receipt. Deposit Account.]

For the Bank of New Zealand,  
Signature : .  
[Regulation 28.

#### SIXTH SCHEDULE.

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

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

£ : :

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

For the Bank of New Zealand,  
Signature : .  
[Regulation 33.

#### SEVENTH SCHEDULE.

##### DEPOSIT CASH-BOOK.

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

Date.	Particulars of Deposits Received.	No. of Bank Receipt.	Amounts.	Daily Totals.	Date.	Particulars of Deposits Withdrawn.	No. of Deposit Receipt.	Amounts.	Daily Totals.
			£ s. d.	£ s. d.				£ s. d.	£ s. d.
	Totals ...					Totals ...			
	Balance in Bank on ...					Balance in Bank on ...			
	Totals ...					Totals ...			

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

Signature :  
Official designation : .

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

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

£ : :

Seventh Form.—Deposit Cash-book.]

For the Bank of New Zealand,  
Signature : .  
[Regulation 36



## TWELFTH SCHEDULE.

## ABSTRACT OF SALARIES.

, NEW ZEALAND.

ABSTRACT and Acquittance of Salar of Department, from the to the , 18 ,  
inclusive.

Payable by cheques to be drawn on the Bank of New Zealand at

Treasury Voucher No.	No. of Item.	Office held.	Name of Officer.	To	Rate.	Amount of Salary.	Amount to be paid to Government Insurance Office.	Amount payable to Officer.	No. of Cheque.	I, the undersigned, do hereby acknowledge to have received from the Paymaster-General the sum opposite my name, being in full payment of my salary for the period specified in this Abstract.	Date of Payment.
						£ s. d.	£ s. d.	£ s. d.			
Abstract received in Wellington Voucher No.			Provisionally certified:								
			To be charged to Vote No.								
					Total, £						

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

Signature of Officer authorized to certify:

Thirteenth Form.—Abstract of Salaries.]

[Regulations 56 and 78.

## THIRTEENTH SCHEDULE.

## ABSTRACT OF CONTINGENCIES.

ABSTRACT received in Wellington

, New Zealand.

The New Zealand Government,  
Department }  
or Service }

Treasury Voucher No.

Departmental No.

Dr. to

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

Signature of Claimant:

Address of Claimant:

Total.....£

\* I certify that, to the best of my knowledge and belief, the foregoing account is true and correct in every particular; that the charge reasonable; and that

Signature of Officer authorized to certify:

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

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

Entered in folio

, Under-Secretary.

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

Fourteenth Form.—Abstract of Contingencies.]

[Regulations 40, 56, and 80.

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

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

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

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

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

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

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

**FOURTEENTH SCHEDULE.**  
**REGISTER OF CLAIMS RECEIVED.**

Accounts Received for Approval.						How Disposed of.				
Depart- mental No.	Date of Receipt of Account.	Name of Claimant.	Particulars of Claim.	Date of Service or Supply.	Amount of Abstract.	Approved for Payment or Credit.	Date of Approval.	How Charged.		Remarks.
								Vote.	Item.	
					£ s. d.	£ s. d.				

Fifteenth Form.—Register of Claims received.]

[Regulation 58.

**FIFTEENTH SCHEDULE.**  
**ORDERS FOR PAYMENT TO AGENTS.**

*Special Authority.*  
NEW ZEALAND.  
Not Transferable.

Date: , 18 .

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

Signature :  
[Regulation 63.

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

*General Authority.*  
NEW ZEALAND.  
Not Transferable.

Date: .

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

Signature :  
[Regulation 63.

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

**SIXTEENTH SCHEDULE.**  
**FLY RECEIPT.**

NEW ZEALAND.

Voucher No. .

Date: , 18 .

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

£ : :  
Seventeenth Form.—Fly Receipt.]

Signature :  
[Regulation 67.

**SEVENTEENTH SCHEDULE.**  
**REQUISITION FOR IMPREST ADVANCE.**

Departmental No. .

Treasury Voucher No. .  
, New Zealand,

Date: , 18 .

The Department, Wellington.

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

Signature :  
Official designation :  
Station :

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

, New Zealand,

Date: , 18 .

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

£ : :  
Eighteenth Form.—Requisition for Imprest Advance.]

Signature of Imprestee :  
[Regulation 87.

EIGHTEENTH SCHEDULE.

IMPRESTEE'S ACCOUNT.

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

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

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

Signature :  
Official designation and station :

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

No. of Voucher.	To Whom Paid.	Particulars.	Date of Service. or Supply.	Amount.
				£ s. d.
			Total ...	

Expenditure for which vouchers are not attached must be shown separately.  
Nineteenth Form.—Imprestee's Account. [Regulation 90.

