

APPENDIX.

DRAFT TREASURY REGULATIONS.

I.—AS TO THE RECEIPT OF PUBLIC MONEYS.

1. Every person in the Public Service into whose possession or control any Public Money shall come, is constituted a Receiver by and within the meaning of "The Public Revenues Act, 1867," and becomes thereby charged with all the duties and subject to all the liabilities imposed upon Receivers by the said Act.

2. All public moneys of every description whatsoever, except as provided in the sixth, ninth, and tenth of these Regulations, whether of the nature of Revenue or of moneys to be held in trust by the Government for the use of private persons, are to be paid into the Public Account in gross, without any deductions excepting for charges on the sale of public property and for such payments as Collectors of Revenue are required by special enactment to pay out of their collections.

3. The Bank of New Zealand is hereby appointed to be the Bank in which the Public Account is to be kept, and into which all money payable into the Public Account is to be paid, and is the Bank referred to in the Public Revenues Act and in these Regulations as "the Bank."

4. Every Receiver whose office is in a place in which there is a branch of the Bank shall pay the whole of his collections into the Bank every day immediately before the Bank closes, and shall obtain from the Bank a receipt, in the form in the First Schedule annexed, and a receipt in an Office 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. Every Receiver whose office is in a place where there is no branch of the Bank, and who shall not be authorized to retain fees received by him by way of salary, shall transmit his collections to the Bank at Wellington, by Post Office Order or by Registered Letter, upon the last day of each month, with forms of Bank Receipt prepared in duplicate, and the Bank will transmit one copy of the receipt to the Receiver by return of post, and will send the other copy to the Receiver-General.

5. In cases in which a Receiver is authorized to retain fees received by him by way of salary, he shall, upon the last day of each month, send to the Bank at Wellington an order in the form in the Second Schedule annexed, upon the Paymaster-General, in favour of the Public Account, for the total amount of all fees so received and retained by him during such month, and shall at the same time transmit to the Paymaster-General a receipt for salary to the amount named in such order; and the Paymaster-General receiving such receipt shall pay the order at the Bank; and the Bank will transmit one copy of the duplicate Bank Receipt to the Receiver by the next post, and will send the other copy to the Receiver-General.

6. Moneys received on account of Land Revenue, and moneys received under the provisions of "The Gold Duties Act, 1858," and "The Gold Fields Act, 1866," shall, unless the Receivers of such moneys shall be otherwise directed by the Colonial Treasurer, be paid to the Provincial Account of the Province to which they may belong, into the Bank at which such Provincial Account is kept. And all the clauses of these Regulations which apply to the payment of money into the Public Account, and to the accounting for such moneys, shall equally apply to moneys paid into any Provincial Account under this clause; but so often as, and for so long as the Colonial Treasurer shall direct, any Receiver of such moneys shall pay the same into the Public Account, instead of into the Provincial Account as above provided.

7. Where 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 transaction, must be appended to the accounts of the Receiver.

8. 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 transaction in respect of which the surcharge was made, together with a reference to the query or other communication directing such surcharge.

9. Moneys received for Post Office Money Orders, and for Deposits in the Post Office Savings Bank, shall not be paid into the Public Account, but shall be dealt with and accounted for in the manner directed by the Regulations of the Post Office.

10. Where a Receiver shall receive money by way of deposit for Customs Duties, or for Land, he shall give to the depositor a Deposit Receipt in the form in the Third Schedule annexed, and shall pay the amount so received day by day into the Bank to a separate account in his own name, to be called the Deposit Account; and shall obtain from the Bank a receipt in a form similar to that in the First Schedule annexed, and a receipt in an Office Pass-Book; and as soon as the transaction on account of which such deposit was made shall be completed, he shall return the deposit to the Depositor, who shall give up the Deposit Receipt for the same receipted on the proper place in the form. The Receiver shall withdraw all money from the Deposit Account by cheque, which will be countersigned by such public officer as the Colonial Treasurer shall direct and shall notify to the Bank. In cases in which there is no Bank in the Receiver's neighbourhood, he shall keep his deposits in such manner as he shall be instructed by the Colonial Treasurer.

II.—AS TO THE ACCOUNTS TO BE KEPT BY RECEIVERS.

11. Every Receiver shall keep a "Receiver's Cash Book," in the form in the Fourth Schedule annexed (which will be modified so as to suit the several departments of receipt), in which he shall enter in the debit columns all sums received by him, under their proper dates, in the order in which they are received; and shall enter in the credit column the amounts of his payments into the Bank in the same order, and the number of the Bank Receipt; and every Receiver shall balance his Cash Book at the close of every month, and shall carry out at the foot of each column the totals of receipts and of