

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

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

29. Immediately after bank hours, at the expiration of each accounting period, every Receiver shall balance his Cash-book. Moneys received after bank-hours shall be entered under the total of receipts as balanced, with the heading "Received after bank hours," and at the close of business on the last day of each accounting period the Cash-book shall be again balanced by showing such receipts as "Balance in hand carried to next account," in which account, under the proper headings, the amount brought forward will form the first item of receipt.

30. Every Receiver shall post for transmission to the Receiver-General, or such officer as the Receiver-General directs, by the first mail leaving after the last day of each accounting period, a carbon copy, or abstract of so much of his Cash-book as he has not previously sent, accompanied by the bank receipt for each payment into the bank, together with a certificate in the form set forth in the Second Schedule hereto.

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

32. In cases in which a Receiver is authorized to retain fees received by him in lieu of salary, he shall make up his Cash-book to the close of business on the last day of each calendar month, and forward to the Receiver-General, or to such officer as the Receiver-General directs, a copy of so much thereof as he has not previously sent, accompanied by a salary abstract, as provided by Regulation 95, properly certified and receipted, for the amount of fees retained by him during the month for which he is accounting.

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

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

35. To prevent dishonour from informality every cheque or order must be closely scrutinized, and any defect remedied by the drawer before it is accepted, and any endorsement required must be made before it is sent to the bank. When loss occurs through failure to observe this regulation, the officer accepting the cheque will be liable to make the amount good.

36. All cheques taken in payment must include bank exchange when such are drawn on a branch of a bank at a place other than the place where they are lodged to the Public Account, or the exchange must be collected in cash. The Receiver will be held liable for any loss resulting from neglect of this regulation.

37. Postal notes may be accepted for credit of the Public Account for payment of services, &c. Before being passed to the bank for credit, postal notes should be crossed, and the words "Public Account" written between two parallel lines drawn across them.

38. Officers accepting postal notes must be satisfied from examination thereof that they are in every way regular and in order, that they are signed by the persons presenting them, except in cases where they are made payable to a particular person, when the signature of the payee only must appear in the place provided for the receipt.

#### PAYMENT OF REVENUE TO LOCAL AUTHORITIES.

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