

TRANSFERS.

131. 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 voucher must be in the form required by the Treasury, and must be approved and completed in every respect in the same manner as if the claim were a charge against the Public Account, but must not be altered without reference to the claimant Department.

132. When approved the vouchers must be scheduled and 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.

133. 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.

All revenues so received by Postmasters will be accounted for to the Treasury and paid over to the Public Account 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 and Telegraph Department.

V. RAILWAY ACCOUNTS.

134. The receipts and payments in 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, Parts I, II, and III of these regulations shall apply to all persons in the service of the Government Railways Department.

VI. LOSSES, DEFICIENCIES, DEBTS IRRECOVERABLE, ETC.

135. 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, without the authority of Parliament, which must be obtained in the annual Appropriation Act.

FIRST 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 _____, 19 _____.

For the Bank of New Zealand,

Signature : _____

£ : :

[Regulation 26.

SECOND SCHEDULE.

RECEIVER'S CASH-BOOK.

CASH-BOOK of [Official designation of Receiver], at _____, for the Period from _____ to _____, 19 _____.

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

I certify that the above is a true and complete account of all moneys received by me during the period.

Signature : _____

Official designation of Receiver : _____

[Regulations 28, 30, and 31.