

5. Every Receiver, Imprestee, or other officer responsible for the receipt or payment of public moneys shall render accounts of the same on such forms and in such manner as the Treasury determines immediately at the conclusion of the following periods in each month: First period, from the 1st to the 7th, inclusive; second period, from the 8th to the 15th, inclusive; third period, from the 16th to the 23rd, inclusive; fourth period, from the 24th to the last day of the month, inclusive: Provided that the Treasury may authorize other periods for accounting, but no period shall exceed one calendar month.

6. The Treasury shall send to the Audit Office not later than the 15th day of each month a return showing the name of every accounting officer who has failed to send to the Treasury any account or return which he is required to make; and the Audit Office, on receiving the return, shall act thereupon as provided by section 14 of the Public Revenues Act, 1910; and all salaries or moneys that may be or become due to the officer who has failed to account may be withheld by the Treasury until his accounts are rendered.

7. The accounts kept by the various Departments of the Public Service shall be considered subsidiary to the system of Treasury accounts, and the Treasury shall direct the manner in which each Department shall keep its accounts. The necessary forms for all books, accounts, and documents required by Departments for properly carrying into effect the provisions of the Act shall be such only as are prescribed or approved by the Treasury. Where not inconsistent with these regulations the system of keeping departmental accounts and the books and forms to be used thereunder shall at all times be subject to the control, supervision, and inspection of the Treasury.

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

9. Permanent Heads of Departments are directed to provide copies of these regulations for the use of officers under their control. Officers whose duties are connected with the receipt and expenditure of public moneys are required to acquaint themselves with these regulations. Ignorance of their provisions will not be accepted in extenuation of any breach thereof.

10. In any case which is not provided for by the Public Revenues Act, 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.

11. The Minister of Finance may, by writing under his hand, direct a fine, not exceeding £1, to be imposed on any officer for the breach of any regulation, or for error in any account, or he may direct the Treasury to withhold payment of salary in any case where an officer refuses or neglects to comply with Treasury or Audit requirements. Any such fine 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 in any Court of competent jurisdiction, whether such officer shall or shall not have ceased to be in the Public Service.

12. 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 Revenues Act, 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 Minister of Finance.

13. Every accounting officer shall, if so required by the Treasury, provide security for such sum and in such manner and form as the Treasury directs for the due accounting for and payment of all moneys which come into his charge, custody, or control.

14. No accounting officer shall open any public or official account in any bank, except as authorized by the Public Revenues Act, or by the Treasury.

15. In the event of any accounting officer being dispensed with, receiving leave of absence, or otherwise being relieved of his duties, the Department concerned shall immediately advise the Receiver-General of the change, and also of the name of the officer (if any) who has been appointed to act in his place.

16. 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.