

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.

17. Accounting officers shall, whenever called upon, submit their official cash, and all books of accounts, vouchers, and other official documents under their control or custody, for inspection, audit, and examination by any duly authorized officer, and shall render every assistance to such officer engaged in such inspection, audit, and examination.

It shall be the duty of every Head of a Government Department, or other officer of the Service, to afford all information which the Treasury may at any time require regarding the receipt and expenditure of public moneys, and the accounting for such moneys, supplies, or stores under his control. The Permanent Head of the Treasury may at any time, by writing under his hand, instruct any officer of his Department, or other fit person, to inspect any books, accounts, contracts, and other documents, or stores and supplies, or other public property held by any Department of the Service, and upon the production to the Permanent Head of a Department of such writing as aforesaid by the officer or person so instructed such Permanent Head shall afford facilities for such inspection.

II. REVENUE AND RECEIPTS.

GENERAL.

18. Every person collecting or receiving, or 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 Act, and becomes thereby charged with all the liabilities imposed upon Receivers by the said Act.

Officers who act in the dual position of Receivers and Imprestees must keep the funds and transactions applicable to each position separate and distinct. In no circumstances may the funds of one account be utilized for the transactions of another.

19. When any person is appointed to any office whereby it becomes his duty to receive public moneys, the Permanent Head of the Department in which such appointment is made shall forthwith notify the Receiver-General, who shall advise the Audit Office accordingly.

20. Every Receiver shall, unless otherwise instructed by the Receiver-General, give to the person paying any money to the Public Account a receipt in the form approved by the Treasury. Receipts drawn in error must be cancelled and attached to their butts or carbon copies. Duplicate receipts must not be issued.

21. It is the duty of every Receiver to apply for printed forms of consecutively numbered receipts, for each of which the Receiver must account. Such receipts shall be issued only by direction of the Audit Office, to which all requisitions from Receivers of Revenue shall be addressed. The Government Printer shall forward to the Audit Office a copy of every invoice of receipts issued, specifying the name of the Receiver and the first and last printed numbers in each parcel. The Audit Office shall keep a register of the numbers of all receipt-forms sent to and accounted for by each Receiver.

22. Every Receiver shall prepare such bank receipts and lodgment slips as are required for signature at the bank, and shall number them in the proper place on the form consecutively from 1 upwards.

Duplicate bank receipts must not be given by the bank in respect of payments to Public Account.

23. 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.

24. 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.