

PAYMENT OF MONEYS INTO THE PUBLIC ACCOUNT.

25. The full amount of all collections of public moneys shall be paid into the Public Account at the bank, less auctioneers' and other allowed charges on the sale of public property, and less such payments as collectors of revenue are required by special enactment or authority to pay out of their collections.

26. Every Receiver whose office is in a place where there is a branch of the bank shall, unless otherwise directed by the Receiver-General, pay the whole of his collections (except as provided in the last preceding regulation) into the bank day by day, and shall obtain from the bank a receipt in the form in the First Schedule hereto, and also an acknowledgment in a bank pass-book, or in such form as the Receiver-General may require; and should he receive any money too late for banking on any day he shall pay it in with his collections of the following day.

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.

In all cases where it becomes necessary to transmit bank-notes by post a record of the numbers shall 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 and negotiable documents received are to be crossed "Not negotiable," immediately upon receipt, 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