

## PART I.

## ACCOUNTING OFFICERS.

*Notice of Appointment, &c.*

4. The Permanent Head of a Department shall notify to the Treasury the name of every person who, by virtue of his appointment to any office, or otherwise, becomes an accounting officer within the meaning of the Public Revenues Act in or under the control of that Department. Any communication to or other step taken through the Treasury preparatory to such person carrying out any function as an accounting officer shall be deemed to be due notification. The Treasury shall advise the Audit Office of every such notification.

5. Where the services of any accounting officer are dispensed with or where any accounting officer receives leave of absence, or otherwise is relieved of his duties, the Department concerned shall immediately advise the Treasury of the fact, and also of the name of the officer (if any) who has been appointed to act in his place.

*Guarantee of Temporary Officers.*

6. When a temporary officer in the service of any Department is appointed an accounting officer, the Permanent Head of that Department shall arrange for a fidelity guarantee policy to be taken out with an insurance company for such sum as the Treasury may direct. Such policy shall be forwarded to the Treasury for custody, and shall be maintained in force while such temporary officer remains an accounting officer, but need not be continued if he becomes permanently appointed to the Department.

*Default or Misappropriation to be reported.*

7. If any accounting officer fraudulently applies any public moneys or property, or causes or permits the same or any part thereof to be applied to other than public services, or is a defaulter in respect of any such moneys or property, or if any person illegally obtains possession of any public moneys or property, the Permanent Head of the Department concerned shall, upon discovery of such misappropriation, default, or malfeasance, immediately report the matter to the Audit Office and to the Treasury.

*Clearance of Outgoing Officer.*

8. Every Receiver, Imprestee, or other accounting 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 at the close of an accounting period or otherwise. He shall also hand over or transfer 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. A copy of so much of the said return as relates to cash, stamps, and receipt, license, and other forms of money-value, signed by the outgoing and by the incoming officer, shall forthwith be transmitted by or on behalf of the outgoing officer to the Treasury, by whom it will be referred to the Audit Office. When the officer is being relieved temporarily, this regulation shall apply only so far as the Treasury directs.

## PART II.

## COLLECTION OF MONEY.

*Official Receipts.*

9. Except in cases where the Receiver-General otherwise directs, there shall be given to every person paying any moneys to be credited as public moneys to the Public or other Government Account an official receipt on the form approved by and printed under the authority of the Treasury. Such receipt shall be signed by the Receiver, if practicable, or, if not, shall be given in the name of the Receiver and initialled by the officer actually issuing it.

10. A Receiver shall not issue a duplicate receipt in any case.

11. A receipt must not be altered, but if drawn in error or requiring amendment must be cancelled. The cancelled receipt shall be attached to its butt or carbon copy. Where receipt-books with carbon copies are used, the original spoiled receipt must be attached to the third copy and retained in the book for inspection by the local auditor, and the second carbon copy attached to the copy of the receiver's cash-book forwarded to the Treasury as hereinafter directed.