

*Receiving of Money.*

12. 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, and the words "Not negotiable," written between the two parallel lines, immediately upon receipt, and paid into the Public Account or other bank account concerned. Reasonable precautions must be observed in accepting cheques from persons unknown.

13. All cheques taken in payment must include bank exchange when they are drawn on a branch of a bank at a place other than the place where they are lodged to the Public Account, or other relative banking account, or the exchange must be collected in cash, in order that full credit may be obtained for the payment. The Receiver will be held liable for any loss resulting from neglect of this regulation.

14. Postal notes may be accepted for payment of money due. Before being passed to the bank for credit, postal notes must be crossed, and, where applicable, the words "Public Account" written between the two parallel lines drawn across them.

*Revenue payable to Local Authorities.*

15. All fines and penalties received or recovered and payable under the provisions of any Act or Ordinance or other lawful authority to any local authority or society (excepting such fines and penalties as may be lawfully collected by means of stamps) shall be paid daily by the Receiver to the account of the local authority or society at the bank at which such account is kept.

16. A return of the fines or penalties or other moneys collected by means of stamps on behalf of local authorities or societies in each quarter shall be prepared and sent to the Treasury immediately after the last day of each quarter.

*Banking of Money.*

17. The full amount of all collections of public moneys shall be lodged to the credit of the Public Account or other appropriate Government account at the bank:

Provided that from money collected on account of sales of Government property there may be deducted auctioneers' and other allowed charges actually paid or to be paid:

Provided, further, that the foregoing provisions shall not apply to public moneys required by statutory or other lawful authority to be otherwise dealt with, and such moneys (including fines and penalties referred to in Regulation 15) shall be dealt with in accordance with the statutory or other requirement.

18. 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 his collections into the bank day by day. Should he receive any money too late for banking on any day he shall pay it in with his collections of the following day.

19. 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. Orders and postal notes are to be crossed, and where for credit of the same the words "Public Account" written between the two parallel lines drawn across them. *In all cases where it becomes necessary to transmit bank-notes by post a record of the numbers shall be retained.*

20. Every Receiver shall prepare such 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 lodgment slips are to be filed by the Receiver for purposes of reference.

21. The Receiver shall obtain for every payment made by him into the bank a receipt on the form approved by and printed under the authority of the Treasury, and shall also obtain an acknowledgment in a bank pass-book or in such other form as the Receiver-General may require. The bank receipt shall be made out beforehand by the Receiver, and shall be numbered consecutively in the proper place on the form. The Receiver shall not be entitled to obtain a duplicate bank receipt, and no such duplicate shall be issued by the bank.