

SECTION I.

Part I.—Definitions.

In these regulations, unless inconsistent with the context,—

- “G.O.C.” means an officer appointed to be General Officer Commanding the Military Forces of New Zealand :
- “Headquarters” means the office of the central administration :
- “Director of Accounts” means the officer appointed to be Director of Accounts at Headquarters, Wellington :
- “O.C. District” means the officer commanding the Military District :
- “The Accountant” means the Accountant at Headquarters :
- “District Accountant” means the officer appointed District Accountant in a Military District :
- “Certifying Officer” means the officer appointed to certify to vouchers for payment in accordance with the Treasury Regulations.

Part II.—Duties of and General Instructions for Officers Commanding Districts.

1. The O.C. District shall be responsible that due economy is observed by all officers and others charged with expenditure of public money, or with the care, use, or expenditure of stores, &c.

Every credit will be given to him, and to all Staff and other officers concerned, for economical administration, coupled with efficiency.

2. He is authorized to certify to expenditure within his district, and may pay claims for the following matters, provided that the expenditure is strictly in accordance with regulations :—

- (a.) Travelling expenses and allowances.
- (b.) Pay of the Royal New Zealand Artillery.
- (c.) Services for which payments require to be made in prompt cash.

All other vouchers for expenditure must be sent to Headquarters for payment through the Treasury in the ordinary way.

3. The following books are to be kept in the district headquarters office :—

- 1. Alphabetical Register of Claims received, showing (1) district number, (2) date of receipt, (3) name of claimant, (4) amount, (5) action.
- 2. Cash-book, showing account of moneys paid out of imprest.
- 3. Journal, showing particulars of all vouchers which have been passed on for payment to Headquarters or paid out of Imprest Account. Each entry should give name of claimant, particulars of service, date of service, amount of claim, and how the voucher has been dealt with, and date of being passed on.
- 4. Ledger, showing (1) amount allocated or appropriated under each head of service, (2) the expenditure entered up daily from the Journal under the various appropriations for services within the district.

In addition to above, such other books shall be kept as may be required.

He may authorize payments of claims, but must distinctly understand that, in the event of the payment not being finally approved, he will be held personally liable.

4. A monthly schedule of expenditure incurred by each Officer Commanding a District shall (after being signed by him) be forwarded for the information of the Director of Accounts not later than the 7th of each month, in the following form :—

RETURN OF EXPENDITURE.

Date.	Name.	Particulars.	Amount.	Vote to which charged.

5. He shall not vary any payments provided for under regulations.

6. He shall make himself thoroughly acquainted with the regulations governing pay and allowances. Before passing a claim for payment he shall satisfy himself that the claim is correct in every particular, and that no pay or allowance is made in excess of the scale or the establishment.

7. He shall, not later than the 31st day of March in each year, forward to Headquarters a list setting forth the proposed expenditure under votes for gun and small-arm ammunition and for warlike stores ; and details of expenditure of the training-grant, showing the requirements under the various headings as laid down in para. 609, Regulations, New Zealand Military Forces.

8. He is not authorized to overdraw the amount of appropriation made for each head of the service without authority from Headquarters.

9. Should he at any time experience difficulty in recovering money due from officers or others, he must at once report the matter officially to Headquarters.

10. He shall be held responsible that no arrears occur in the work of his office, and that the books are posted up daily, so that they may at all times be ready for examination.

11. When he submits any proposal involving expenditure, such proposal should be accompanied by a statement from the District Accountant, showing—

- (a.) The division, subdivision, and item of the estimates to which the expenditure should be charged.
- (b.) That money is available on the vote.

He shall, in addition, state that with his knowledge of the requirements for the remaining period of the financial year the proposed expenditure will not involve the necessity for applying for additional funds on any vote concerned.