

12. He shall be responsible that all accounts in his office are kept strictly in accordance with the Treasury regulations.

13. If any circumstance affecting the probity or fitness of a district clerk for his position comes under his notice, he shall make all such inquiries as he deems necessary, and shall report the matter to Headquarters.

14. He shall not apply public moneys to any purpose not authorized by the regulations of the service, nor advance (except as hereinafter provided), lend, or exchange any sums for which he is accountable, nor cash private cheques out of public funds.

15. All payments authorized by these regulations shall be subject to the necessary provision being made by Parliament.

16. He shall not advance any moneys to a member of another military district on account of travelling or other expenses, unless authority has first been obtained for so doing from Headquarters.

17. Any payment made on account of travelling or other expenses to a member of another military district must be at once communicated to the District Accountant to which such member belongs.

18. He shall be liable for the amount of disallowances arising from errors or over-issues made by him in disregard of regulations or in the absence of proper authority.

19. He shall see that a copy of the Public Revenues Act and of the Treasury Regulations is supplied to every officer receiving or disbursing public moneys.

20. No officer is to be paid the salary attached to any position to which he has not been duly appointed.

21. In no case, unless governed by regulation, is an allowance to be paid to any member of the Forces, unless such allowance has been authorized by Headquarters.

22. In no case should any person be temporarily employed without the approval of the Minister obtained through Headquarters.

Part III.—Duties of Accountants.

DUTIES OF ACCOUNTANT AT HEADQUARTERS.

23. The Accountant shall keep a proper set of books in his office, in accordance with Treasury regulations and requirements.

24. A Register of Vouchers shall be kept at Headquarters, and shall contain the particulars of all certified vouchers chargeable to votes or accounts under the control of the Department, whether payable through the Treasury, or through the imprestee, or through the Post Office.

25. Each voucher as entered is to receive a consecutive number (commencing with the unit for each year), which is to be clearly shown on all vouchers in the space marked, the corresponding number appearing in the first column of the Register.

26. Where a voucher is paid through imprest or the Treasury the date of payment is to be entered in the proper column in the Register, after the entry has been duly made.

27. Vouchers which have been returned to Headquarters for correction or further information should be dealt with immediately on receipt, and information as to the date of receipt and return kept in the Register, as a record in case of inquiry.

28. The expenditure shown on each voucher is to be classified under the respective headings as set out in the Register, and the total of the classification of each voucher is to be carried into the last column and checked with the entry in "Total Amount of Voucher" column.

29. At the close of the financial year the totals of each of the money columns are to be ascertained and inserted, and the books in the office properly balanced in accordance with Treasury regulations.

DUTIES OF DISTRICT ACCOUNTANTS.

30. He shall receive, disburse, and account for, under the orders of the O.C. District, moneys payable for services, and shall carry out such other instructions as from time to time may be issued, provided that such instructions are not contrary to the provisions of the Public Revenues Act or the Treasury Regulations.

31. It shall be his duty to bring to the notice of the O.C. District any expenditure which he may consider improper or unnecessary. No claims will be paid or passed on for payment without the certificate of the O.C. District or his Staff Officer. In the event of his receiving for payment a claim which appears to him not authorized by regulations, it shall be his duty to point out in writing to the O.C. District that the claim is not covered by regulations. It then rests with the officer concerned to refer the claim to Headquarters for decision. Pending the receipt of such decision the payment will be deferred.

32. The office books and accounts of district headquarters shall be open at all times to the inspection of the Director of Accounts.

33. The books in a district headquarters office must be written up daily. The totals in the Journal are to be carried forward from page to page. The Ledger will show the available balance under each appropriation or head of service after each day's entries, such entries being made from the Journal.

34. He shall be responsible that disbursements are in accordance with the regulations or with any instruction or authority issued by the O.C. District.

35. He shall assist the O.C. District upon all matters involving expenditure.

36. All accounts in connection with the district shall pass through his hands, and he shall be responsible that the amount of the appropriation for any division or subdivision of the estimates is not exceeded without authority.

37. In referring to any voucher when corresponding with the Director of Accounts the authority and sub-number must be quoted if the voucher is charged to an authority. If charged to the departmental vote, the name of the claimant and the amount and charge are to be quoted.

38. He shall not take charge of any regimental or other funds.