

39. Should difficulty be experienced in recovering vouchers, supporting receipts, statements, &c., or money due from officers or others, he must at once report the matter in writing to the O.C. District, who will, if necessary, refer the same to Headquarters for instructions.

GENERAL INSTRUCTIONS.

Part IV.—Vouchers, Claims, Receipts, &c.

40. The following forms are to be used where applicable:—
1. Contingency vouchers. Fourteenth Form.
 2. Travelling-expenses and travelling-allowances. Fifth Form.
 3. Salary abstracts. Thirteenth Form.
 4. Requisitions for advances. Eighteenth Form.
 5. Pension forms.
41. Every voucher is to contain full particulars of the items comprised therein, and such references "As per attached accounts," or "Vide sub-vouchers attached," are not to appear on any vouchers, except in the case of travelling-claims, when a special form is provided for the purpose.
42. The mark of any payee unable to write, and the mark or signature of every Maori, must be witnessed by a European able to write, other than the paying or countersigning officer. The Treasury, however, may exempt Maoris who can read and write English from the operation of this regulation.
43. All vouchers must show the rate according to the number, weight, or measurement of all articles by which the computed value of any item on the voucher has been arrived at. If this cannot be shown, the words "The price is as agreed upon" must be incorporated in the voucher.
44. In the event of any voucher being lost, payment may be made on another voucher certified and approved in the same manner as the original; but such voucher must be marked "Duplicate," and a certificate should be given by the certifying officer that every search has been made for the lost voucher without result, and that the claim has not been paid. Payment shall not be made until the certificate of the Paymaster-General is obtained that the payment has not already been made.
45. No vouchers having the word "Duplicate" thereon will be passed without a full and satisfactory explanation as to the reason. Officers are cautioned against certifying duplicate vouchers unless they know positively that the original has not been paid, and that all endeavours to find it have failed. The voucher in such case should be marked "Duplicate," and a statement made thereon that the original has not been paid.
46. When any doubt or difficulty arises as to any receipt to be taken, the countersigning officer must apply to the Paymaster-General, Treasury, who will issue the instructions accordingly.
47. Officers certifying vouchers are requested to observe that unless the foregoing instructions are strictly complied with the accounts cannot be passed, and the responsibility for the delay thus caused must rest upon them. Officers certifying to vouchers shall be held responsible for all errors in calculation.
48. It is the duty of the officer who incurs the expenditure to see that all claims against the Department are rendered within one month from the date of executing the service, and tradesmen and others with whom he deals should be informed that unless the accounts are furnished promptly no further supplies will be ordered from them. In the case of an account for which the service was rendered three months or more prior to the receipt of the account, a special certificate is required from the officer on the voucher that "the account has not been previously certified to in whole or in part," and an explanation of the cause of the delay should be added.
49. The officer authorized to certify to a claim is required to alter the certificate as occasion may require before signing it, taking care that it is so worded as to afford assurance that the conditions upon which, in each case, the payment of the claim depends have been completely and satisfactorily fulfilled. Thus, when the expenditure is incurred under a contract, it should be certified that "the charge is according to contract, and that the service has been satisfactorily performed, and the supplies have been duly delivered and entered in my Departmental Property Ledger." This refers to purchase of stores, &c., and also to contract work performed. The certificate on a claim for travelling-expenses should read, "I certify that to the best of my knowledge and belief the foregoing account is true and correct in every particular; that the charges are reasonable; that I actually expended on the services named the sums included in such charges which are not supported by receipts; and that I was absent from my headquarters at night on each of the occasions for which a full day's travelling-allowance is claimed, and that I was travelling on the public service during the period for which the claim is made."
50. The first and last days of the period of service are to be shown on every voucher.
51. Claims for supplies *must* be accompanied by the original requisition for the goods. Accounts will not be passed otherwise.
52. In the case of stores purchased by weight or quantity, the certifying officer is required to take steps, before certifying the voucher for the same, to see that the actual quantity charged for has been supplied, and, in case of goods supplied by contract, that they are of the quality charged for. In claims for supply of timber the class thereof should in all cases be stated.
53. There should be attached to advertising claims the original order given and also a clipping copy of each advertisement as printed, without which the account will not be passed. No advertisement should be inserted without first obtaining the necessary authority.
54. All claims on account of advertising must be submitted to the Advertising Department for checking before payment is made.
55. Payment for any special service will not be sanctioned unless authority for such service has been previously obtained from Headquarters.
56. A penny stamp is required on all receipts for sums of £2 or over, except for payment of salaries and wages. Receipts for payments by way of refund to an imprestee for expenditure incurred out of pocket for travelling-expenses, &c., must also bear a penny stamp if the amount is £2 or over.