

74. Every voucher must be stamped with the approval stamp of the Department, and signed or initialled by the head of the Department or, in his absence, by the officer who is acting in his stead. The authority of the Minister must be obtained when the appointment of other or additional approving officers is deemed necessary. The approving officer will be responsible for filling in the vote and item, or other account authorized by Parliament, against which the expenditure is to be charged. The voucher shall without delay be sent to the Treasury for payment or credit, as the case may be. Claims which come under Regulation 84 are to be sent to the Audit Office first, and when audited shall be immediately forwarded on to the Treasury for payment or credit as above.

75. Particulars in all vouchers must be clearly written and be free from erasures and interlineations. Where a slight alteration is found to be necessary the word or figure should be ruled through, and the correction substituted and initialled.

The full Christian name of the claimant, with full address, must be correctly and legibly written. In the case of partnerships, companies, societies, &c., the registered titles of such will suffice.

Every voucher shall show the branch of the bank at which the cheque is to be paid, and shall contain full particulars of the claim or be accompanied by a statement showing the particulars.

76. Officers certifying to vouchers will be responsible that all rates, computations, &c., are carefully checked, and will be surcharged with the amount of any deficiency or loss resulting from error of calculation.

77. All officers who incur or authorize expenditure will be held responsible for the exercise of due economy, and they will be liable to make good any overcharges in respect of supplies or services which may be passed by them.

78. Authorizing officers are responsible that the usual trade discounts are obtained whenever possible. Any officer losing such discounts through carelessness or neglect will be liable to be surcharged with the amount of such loss.

79. Every authorizing officer, before approving any expenditure out of the Public Account, must satisfy himself that the total amount of the appropriation for that service has not been exceeded. It is the duty of such officers to report the matter to the Treasury if they have reason to believe that any vote is likely to be exceeded.

80. With a view of diminishing the number of vouchers, claims may be included in one account in the form supplied for the purpose: Provided that the items in the account are classified in accordance with the terms of the appropriation, fund, or account to which the claims are severally chargeable, and that no voucher shall include amounts chargeable to votes under the control of more than one Department.

81. Upon every voucher must be noted the date on which it was received by the certifying officer, and also at the Head Office in Wellington.

82. Vouchers for payment or entry must be scheduled on forms as required by the Paymaster-General and forwarded to the Treasury or to the Audit Office, as the case may be, daily, or not less frequently than twice a week, according to the requirements of the Paymaster-General.

Separate schedules suitably enfolded must be supplied for each class of voucher as under:—

- Salaries and pre-audited vouchers;
- Transfer vouchers;
- Imprestees' (credit) vouchers;
- Vouchers charged to advance accounts (imprest requisitions, &c.);
- Direct payments by Treasury;
- Claims for sums exceeding £100, and urgent claims.

Schedules must be numbered consecutively, and be prepared by the carbon process in triplicate. Two copies are to accompany the vouchers for Treasury and Audit purposes, while one copy is to be retained and carefully filed in binding covers by the Department submitting the vouchers.

The directions to charge must be carefully checked, and the totals entered in the daily summary of debits, from which the net monthly totals will be posted into the Expenditure-book.

It should be noted that brief particulars only are required in the schedule—*e.g.*, "Cleaning," "Ironmongery," "Fencing," "Cartage," &c.