

71. Whenever any sum of money in the Receiver-General's Deposit Account is required for payment to the person entitled thereto, the Receiver shall apply to the Receiver-General, who will thereupon repay the amount so required to credit of the Receiver's Law Trust Account.

*Receivers' Deposit Accounts.*

72. The Receiver-General shall forward to the Audit Office day by day all copies of Receivers' Deposit Cash-books received by him, together with the vouchers in support thereof.

### III. EXPENDITURE.

#### GENERAL.

73. All claims on the Government must be entered on the voucher forms required by the Treasury, and, after being certified by the officer authorized to do so, must be sent by him in duplicate in the form approved by the Paymaster-General to the Permanent Head of the Department on account of which the expenditure is incurred. Provided that claims for expenditure not exceeding such amount as may be authorized by the Paymaster-General from time to time, and which do not require to be pre-audited, may be paid locally through the Post Office on the certificate of a duly authorized certifying officer.

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. *Vouchers must be prepared by the claimants.* Particulars 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 claimant must state his full Christian name, with full address.* 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.

*A certifying officer may also be an approving officer, but shall not act in the dual capacity in respect of any one claim unless specially authorized to do so by the Paymaster-General.*

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, *more than one claim 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.