

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 en faced must be supplied for each class of voucher as under :—

- Salaries ;
- 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.

83. To guard against duplicate payments, a record of all claims sent forward must be kept on index-cards, which shall be sorted alphabetically. In order to eliminate dead matter from this index, a new file should be started each year. The previous file should be referred to, and any card brought forward to the new file where necessary. At the end of the year the cards for those from whom no subsequent claim has been received for twelve months should be put away and held for not less than six years.

84. Vouchers in respect of payments on account of salaries of *new appointees, temporary officers, and officers claiming more than one month's salary at any time*, interest, loan transactions, return of deposits, on account of unauthorized expenditure, or chargeable against the accounts of local bodies, shall be submitted to and passed by the Audit Office before being included in any requisition.

85. If it appears to the Paymaster-General that any claim is for a purpose not included in the appropriation, or that it is in excess of the amount for which authority has been given, or that the amount or any part thereof has been previously paid, or that there is any other error therein, he shall withhold payment and submit the account to the Controller and Auditor-General for his decision.

86. Except where payments are directed to be made by an Imprestee, or through the Post Office by a certifying officer, all claims on the Public Account shall be paid by cheque of the Paymaster-General drawn on the branch of the bank which is nearest to the residence of the payee, and will be sent to him from the Treasury direct accompanied by the copy of the claim referred to in Regulation 73. Such cheques shall become payable only on being properly receipted by the claimant or his duly authorized agent.

87. Any Government cheque transmitted to a payee for payment at a branch of the bank other than that on which the cheque is drawn must be en faced "Free of exchange at only," the place where it is to be paid being stated. *This privilege is allowed for the purpose of enabling Government moneys to be moved "free of exchange" to the Government only, and must not be utilized for the purpose of saving exchange charges to the public.*

88. Payment to others than principal claimants may only be made on the authority of an order in one or other of the forms in the Tenth Schedule hereto. In the case of companies these orders must be signed by two directors or by the managing director. The special order must be on or attached to the voucher in each case. The general order will be recorded in the Treasury; but no payment shall be made thereunder unless it is noted on the voucher that the money is payable to the agent named in the order, and the Treasury record number of the order is quoted on the voucher. Such orders are for the purpose and convenience of claimants, and