

12. Certifying officers shall be responsible, *inter alia*,—

- (a.) That the accounts they certify are for expenditure which has been duly authorized, and that they are in due form, supported by vouchers where necessary, and that no erasure has been made in the total amounts; any alteration in the total amounts shall be initialled by the certifying officer;
- (b.) That the accounts set forth the exact dates or periods and rates of service or supply, and the names of the places in respect of which the expenditure was incurred;
- (c.) That the particulars of the claims are stated in such a manner as will admit of the calculation being readily checked;
- (d.) That the accounts are made out in the name of the claimant, whose full postal address must be supplied. Vouchers should be prepared by the claimant in all cases where possible, and particulars legibly written in the proper place;
- (e.) That the accounts are signed opposite the total amount by the proper claimant;
- (f.) That the amount of the claim is written in words at length opposite to the total;
- (g.) That the blank spaces between the words expressing the claim are filled up by drawing a line across them;
- (h.) That reference is made to the contract, approved requisitions, agreement, or other authority governing the expenditure.

13. 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.

14. 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.

15. 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."

16. The first and last days of the period of service are to be shown on every voucher.

17. Claims for supplies *must* be accompanied by the original requisition for the goods. Accounts will not be passed otherwise.

18. 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.

19. 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.

20. 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.

21. 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.

22. All claims on account of advertising must be submitted to the Advertising Department for checking before payment is made.

23. Payment for any special service will not be sanctioned unless authority for such service has been previously obtained from General Headquarters.

24. A revenue 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 revenue stamp if the amount is £2 or over.

25. Receipts (stamped when necessary) for all fares and other expenses, including freight, when over 5s. must accompany the claim.

26. Receipts for all disbursements, even below 5s., must be forwarded in the case of a claimant not travelling on or engaged in the public service.

Salaries.

27. Salaries shall not be paid from imprest, but all abstracts must be sent to the Director of Financial Services at Headquarters, Wellington, not later than the seventh day in each month to which the payment relates.

28. Salaries which are payable by cheques on different branches of the bank must be entered on a separate abstract for each branch. The abstract must state the first and last day of the period of service, and both must be included in the calculation. If the last day of the period of service shown on the voucher has not arrived, a provisional certificate only may be given, except in special cases—as, for instance, where leave of absence has been granted, in which case the certificate is to be amended to suit the circumstances.

29. One month's pay at an annual salary must be calculated at one-twelfth part of such salary. Pay for a broken part of a month must be computed by