205. Official stamps are not to be used on telegraphic messages relating to private business sent by officers of the Military Forces and its departments for the personal convenience of the senders or receivers. The cost of such messages will not be admissible.

Stamp Accounts.

206. Accounts shall be kept as per form below, in which the addresses of all official letters and telegrams will be entered. These accounts will be examined by the officers responsible for the expenditure, whose signatures will be affixed as a voucher for their correctness, and the accounts will be subject to audit.

207. O.C. Commands will see that all payments for stamps issued by them

are duly adjusted.

STAMP ACCOUNT.

Date.	Number of Letter or Telegram.	To whom sent.	Address.	Hour of Despatch.	By whom delivered.	Cash.	
						Received.	Expended.
				н. м.		£ s. d.	£ s. d.

SECTION XIII.—SALE OF GOVERNMENT STORES.

208. Government stores must not be lent or sold without Ministerial approval. To obtain approval for sale a memorandum with a schedule of the articles proposed to be sold shall be forwarded for the consideration of the

209. Obsolete or unserviceable stores, arms, and equipment may be lent, on payment, with the approval of the G.O.C. or G.O. i/c A.

210. Where stores are approved to be sold by public auction, tender, &c., the proceeds must be paid to the credit of the Public Account. The bank receipt therefor, together with account sales, duly certified, must be sent to the Paymaster, who will account for the same to the Treasury Department through his Receiver's Account, and will issue a Receiver's Receipt, First Form for all such sales for all such sales.

211. Cash sales of clothing, ammunition, arms, spare parts, &c., will be at rates laid down from time to time, the moneys for which must be paid to the credit of the Public Account within the time prescribed in the Treasury Regulations, and accounted for in the Receiver's Account by the Paymaster to Treasury, a duplicate of which account will be forwarded to the Director of Ordnance Services, who will supply the Director of Financial Services with а сору.

SECTION XIV.-MILITARY FUNERALS.

212. Where, owing to special circumstances, a military funeral as provided for under General Regulations for the N.Z. Military Forces cannot be arranged for and conducted by or under the direction of the Department, a refund not exceeding £13 may be made to the relatives or representative of the deceased, who paid for such funeral, provided receipts are produced covering the whole of the expenditure incurred in connection therewith.

213. No payment shall be made to troops for attendance at military funerals, and no expense will be incurred in connection therewith, without the special authority of the O.C. the Command in which the funeral takes place.

SECTION XV .-- N.Z. ARMY PAY DEPARTMENT.

The Director of Financial Services.

214. The Director of Financial Services shall be responsible under the G.O. i/c A. He will act as financial adviser to the G.O. i/c A. in all questions of pay and allowances, and in such other matters as that officer may refer to him. He will command the N.Z.A.P.D. and N.Z.A.P.C., and exercise supervision and control over the personnel and organization of all N.Z. Army Pay

Command Paymasters, Duties of.

215. The Command Paymaster shall be responsible for the receipt and disbursement of public moneys in accordance with the regulations and with any instructions or authority issued by the Director of Financial Services.

216. He shall direct and superintend the clerks employed in his office, and will be responsible that they duly fulfil the duties assigned to them, and that discipline is maintained in his branch.

217. The Paymaster shall keep subsidiary books as may be prescribed or required for the registration, notation, or examination of claims by or against the public, contracts or agreements, and other information affecting the work of his office.

218. He shall keep the O.C. Command informed of all expenditure on votes, with the view to assist him to prevent any vote being exceeded.