

219. He shall be responsible that all accounts in the Command Pay Office are kept strictly in accordance with the Public Revenues Act and Treasury Regulations. He shall take such steps as will ensure that the accounts of sub-accountants and imprestees are properly kept, and that no excessive balance is held. He shall inspect such accounts at least once monthly, and at each inspection will obtain and have the bank pass-book made up by the bank for the purpose of checking transactions and verifying the balance.

220. A Paymaster shall be held liable for the amount of any disallowances arising from errors or overissues made or authorized by him in disregard of regulations or without proper authority.

221. Ledger accounts will be kept containing the ledger accounts of all sub-imprestees and such other ledger accounts as the nature of the Paymaster's transactions may render necessary. The ledgers will be retained for six years from the date of last entry therein.

222. The full terms of all contracts or agreements, as notified to the Paymaster by the heads of services and departments, will be carefully recorded by or under the personal supervision of the officer responsible for the detailed examination of the bills or claims connected therewith.

223. A record of hirings and lettings of lands, buildings, &c., as notified by the responsible officers, will be kept in books as prescribed, in which will also be entered the payments in respect of and the receipts arising from each hiring or letting, as the case may be.

224. All particulars of appointments, rates of pay and allowances, leave, &c., of officers and others in the pay of the Paymaster will be recorded in the prescribed registers.

225. Bills and claims passed by the Paymaster for payment will be recorded in accordance with the Treasury Regulations.

226. Where services are carried out by contract the Paymaster will be responsible that each bill passed by him for payment is in accordance with the contract, and has been duly approved by competent authority.

227. All accounts shall pass through the office of the Command Paymaster, who shall be responsible that the amount of the appropriation for any vote or item is not exceeded without the authority of the Director of Financial Services.

228. He shall not apply public moneys to any purpose not authorized by regulations, nor shall he advance (except as hereinafter provided), lend, or exchange any sums for which he is accountable; nor shall he exchange private cheques out of public funds. In the case of members of the Forces travelling on duty, where extended absence is probable and cash payments have to be made, an advance may be made up to 75 per cent. of the maximum allowance that can be claimed. Applications for such advances must be made on the prescribed form.

229. He shall not advance any moneys to a member of another military command on account of travelling or other expenses, unless authority has first been obtained for so doing from the Command Paymaster of the command to which the expenditure is to be charged.

230. The Paymaster will carry out a systematic periodical examination of the office records of claims, rents, or other revenue due to the public, adopting such measures as will secure the prompt discharge of claims and the necessary credit to public funds.

231. Should difficulty be experienced in recovering vouchers supporting receipts, statements, &c., or money due from officers or others, the Paymaster shall at once represent the circumstances in writing to the Director of Financial Services. Upon receipt from the Ordnance Officer of a claim for damages or deficiencies against a unit, the Command Paymaster shall demand payment from the C.O. or other officer responsible, and in the event of such claim not being satisfied within thirty days of such demand the Command Paymaster shall report the fact to the Director of Financial Services, who shall immediately take such action as may be necessary to obtain immediate settlement of payment.

232. He shall be responsible for checking all regimental-fund accounts of units, and shall not forward them to the local Audit Inspector until they are in order.

As witness the hand of His Excellency the Governor-General, 12th day of May, 1922.

R. HEATON RHODES, Minister of Defence.

*Notifying Land in the Otago Land District for Sale by Public Auction.*

JELlicoe, Governor-General.

IN pursuance of the powers and authorities conferred upon me by the one-hundred-and-twenty-sixth section of the Land Act, 1908, I, John Rushworth, Viscount Jellicoe, Governor-General of the Dominion of New Zealand, do hereby appoint Tuesday, the 23rd day of May, one thousand nine hundred and twenty-two, as the time at which the land described in the Schedule hereto shall be sold by public auction; and I do hereby fix the price at which the said land shall be sold as that mentioned in the said Schedule hereto.

SCHEDULE.

OTAGO LAND DISTRICT.—TOWN LAND.

SECTIONS 32 and 33, Town of Alexandra: Area, 30.3 perches; upset price, £350.

As witness the hand of His Excellency the Governor-General, this 8th day of May, 1922.

D. H. GUTHRIE, Minister of Lands.

*Warrant apportioning the Cost of maintaining Portion of the Otiria-Horeke Road, in the Bay of Islands County.*

JELlicoe, Governor-General.

IN pursuance and exercise of the power and authority vested in me by the Public Works Act, 1908, and of all other powers and authorities in anywise enabling me in that behalf, I, John Rushworth, Viscount Jellicoe, Governor-General of the Dominion of New Zealand, do hereby direct that from and after the date of the gazetting hereof the cost of maintaining the portion of road described in the Schedule hereto shall be borne by the Bay of Islands County Council, the Hokianga County Council, the Whangaroa County Council, and the Mangonui County Council in the following proportions—viz., the Bay of Islands County Council shall pay seventy-seven per centum, the Hokianga County Council shall pay twenty per centum, the Whangaroa County Council shall pay one and a half per centum, and the Mangonui County Council shall pay one and a half per centum of such cost respectively.

And I do hereby further direct that any contribution hereby required to be made as aforesaid by the Hokianga County Council, the Whangaroa County Council, and the Mangonui County Council shall be paid from time to time,