

**SECTION XIII.—SALE OF GOVERNMENT STORES.**

215. 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 Minister.

216. Obsolete or unserviceable stores, arms, and equipment may be lent, on payment, with the approval of the G.O.C., or, in his absence, by the C.G.S.

217. 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.

218. 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 a copy.

**SECTION XIV.—N.Z. ARMY PAY CORPS.****The Director of Financial Services.**

219. The Director of Financial Services shall be responsible under the G.O.C. He will act as financial adviser to the G.O.C. 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.C., and exercise supervision and control over the personnel and organization of all N.Z. Army Pay Offices.

**Command Paymasters, Duties of.**

220. 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.

221. 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.

222. 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.

223. He shall keep the O.C. Command informed of all expenditure from items of the vote, with the view to assist him to prevent any item being exceeded.

224. 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.

225. 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.

226. 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.

227. 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.

228. 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.

229. 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.

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

231. 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.

232. 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.

233. 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.