

Advertising.

22. 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.

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

Lost or Duplicate Vouchers.

24. In the event of any voucher being lost, payment may be made on another voucher certified and approved in the same manner as the original; but such voucher must be marked "Duplicate," show the reason for the non-production of the original, and a certificate shall be given by the certifying officer that every search has been made for the lost voucher without result, and that the claim has not been paid. Payment shall not be made until the certificate of the Director of Financial Services is obtained that the payment has not already been made.

25. No vouchers having the word "Duplicate" thereon will be passed without a full and satisfactory explanation as to the reason. Officers are cautioned against certifying duplicate vouchers unless they know positively that the original has not been paid, and that all endeavours to find it have failed.

Receipts.

26. A revenue stamp is required on all receipts for sums of £2 or over, except for payment of salaries and wages, travelling-allowances, and refund of travelling-expenses.

27. When any doubt or difficulty arises as to any receipt to be taken the countersigning officer must apply to the Paymaster-General, Treasury, who will issue the instructions accordingly.

28. The mark of any payee unable to write, and the mark or signature of every Maori, must be witnessed by a European able to write, other than the paying or countersigning officer. The Treasury, however, may exempt Maoris who can read and write English from the operation of this regulation.

Salaries.

29. 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.

30. 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.

31. 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 multiplying the month's pay by the number of days in the broken part and dividing the result by the number of days in the month.

32. Care must be exercised in seeing that on the voucher the surname and initials of the claimant agree with the signature, otherwise the acquittance will not be accepted.

33. Every salary abstract shall show the name of the officer appointed to countersign the cheque and the branch of the bank on which the cheque is to be drawn.

Transfer of Members of the Forces.

34. In every case where an officer, warrant or non-commissioned officer, or man of any branch of the Military Forces is transferred, the O.C. Command to which the officer, warrant or non-commissioned officer, or man is transferred is to be immediately advised by the O.C. Command from which the transfer takes place of the following particulars: Rates of pay; details of all allowances, and whether in quarters; and date to which payment has been drawn.

35. Should the O.C. Command fail to receive these particulars on the transfer of any officer, warrant or non-commissioned officer, or man, he must at once communicate with the O.C. Command from which the transfer took place, with a view to obtaining them.

Correspondence.

36. On questions of departmental procedure or routine respecting financial matters the Command Paymaster shall communicate direct with the Director of Financial Services, General Headquarters.

37. All other communications and returns shall pass through the usual channel to General Headquarters.

Returns.

38. The following is a list of the returns to be forwarded by O.C. Command to Headquarters, not later than the seventh day of each month:—

- Return of Expenditure by Officers Commanding Commands.
- Return showing all Appointments, Promotions, and Transfers (in duplicate), both as regards the Military Forces and the Public Service.
- Sale of Government Property.
- Receiver's Declaration.

Payments to be made by 31st March.

39. It is very necessary that the amount of outstanding expenditure on the 31st March in each year shall be as small as possible, and with a view of attaining that end officers are responsible that the following steps be taken:—

- (a.) Supplies, &c., required to the end of March should be ordered so that the accounts might be paid as early as possible.