

*Authority for Expenditure.*

53. Officers having authority to authorize expenditure out of the Public Account must satisfy themselves that the total amount of the appropriation for any service has not been or will not be exceeded by any such authorization. Treasury must be notified if it is likely that the expenditure on any account will exceed the amount voted.

54. Quarterly requisitions for authority to incur expenditure shall be submitted from time to time, in such form as is approved by the Treasury, through the authorizing officer, for approval of the Minister of the Department or of an officer appointed by the Minister for the purpose. Requisitions for supplies required for services under the "Legislative Council" and the "House of Representatives" shall be submitted for approval of the respective Speakers.

55. If it appears to the Paymaster-General that any claim is for a purpose not included in the appropriation, or that it is in excess of the amount for which authority has been given, or that the amount or any part thereof has been previously paid, or that there is any other error therein, he shall withhold payment and, if necessary, submit the account to the Controller and Auditor-General for his decision.

*Claims : General.*

56. All claims on the Government must be entered on the appropriate voucher form approved by and printed under the authority of the Treasury.

57. Every voucher must be stamped with the approval-stamp of the Department, and signed or initialled by an authorized approving officer of the Department. The approving officer will be responsible for filling in the correct account, vote, and item, or other authority of Parliament, against which the expenditure is to be charged.

58. Vouchers in respect of payments on account of salaries of *new appointees, temporary officers, and officers claiming more than one month's salary at any time*, or on account of interest or loan transactions, payments by way of return of deposits, or in respect of unauthorized expenditure, or chargeable against the accounts of local bodies, shall be submitted to and passed by the Audit Office before being included in any requisition. No alteration shall be made in any voucher which has been passed by the Audit Office save with the prior consent of the Audit Office, and all vouchers which are cancelled after being once submitted to the Audit Office must be returned to that office.

59. In the event of any voucher being lost, another voucher certified and approved in the same manner as the original may be prepared and sent forward for payment. If it is necessary to certify a duplicate voucher, the certifying officer shall explain on the back thereof the reason for the non-production of the original, and shall, after due inquiry, certify that the claim has not been paid. Such duplicate voucher shall have the words "Duplicate, see endorsement," written across the face of it, and must bear the certificate of the *Permanent Head or other responsible senior officer of the Department responsible for the expenditure* that no previous payment can be traced.

60. If an Accounting Officer is requested to make a payment or accept a charge or credit which, in his opinion, is not lawfully authorized or is otherwise incorrect, he must state his objection in writing to the head of his Department, who shall forthwith report the circumstances to the Paymaster-General.

*Salaries, Pensions, and Fixed Allowances.*

61. Whenever any person is appointed to an office in the Public Service, or whenever the salary or allowance of any officer in the Public Service is altered, the Minister in charge of the Department concerned, or the Public Service Commissioner, as the case may be, shall send to the Audit Office the authority in writing for such salary or alteration of salary or allowance, and the Audit Office shall record the amount named in such authority as the salary or allowance payable to such person on and after the date named therein until altered in like manner. The Audit Office shall not pass a voucher for payment of salary or allowance in any case in which the provisions of this regulation have not been observed.

62. Payment of salaries and wages to all persons employed in the Government service shall, wherever possible, be made in cash: Provided that the Paymaster-General may, on receipt of a request in writing from the person entitled thereto, pay any such salary to a bank for the credit of that person.