

is correct, and that the service has been duly performed and has been properly authorised, approves the voucher by signing his name and affixing the approval stamp. The amount approved, the date of approval, and the vote and item against which the amount is charged, and any remarks a record of which may be necessary are then entered in the Register of Claims.

Every voucher passing through every Department is thus dealt with in each Department, a separate Register of Claims being kept in each Department.

We may mention that this Register of Claims is prescribed by the Treasury Regulations, and the form is given in the Fifteenth Schedule to the Regulations.

An Expenditure-book, containing substantially the same particulars as are entered in the Register of Claims, is also kept.

These two books, the Register of Claims and the Expenditure-book, operate as a check each upon the other, and they are kept by separate officers.

After the voucher has been signed by the approving officer, and its particulars entered as stated, it is passed on to the Audit Office. It is then examined by an examining clerk, and he checks the computations, the certificates, the particulars of the vote and item to which the amount is to be charged, and ascertains that the requisites prescribed by subsections (1), (2), and (3) of section 44 of "The Public Revenues Act, 1891," have been complied with. Upon being satisfied on these points, he initials the voucher, and it is then sent to the Assistant-Controller and Auditor. He scrutinises the voucher, and satisfies himself that it is in order, and then initials it. It is then taken back to the main office of the Audit Department, and is stamped by the proper officer with the Audit stamp. It is then sent to the Treasury.

It is then handed to the examining clerk, who examines the address of the claimant, and the branch of the bank upon which the cheque for payment is to be drawn, and whether or not the payment is to be made to an authorised agent. It is then handed to the senior clerk, who examines it to ascertain whether it has duly passed the Audit and has been authorised for payment. It is then numbered with the Treasury number, and its particulars are entered by the proper officer in a Register of Abstracts. These particulars are the date of entry, the number of the voucher, the name of the claimant, the particulars of service, the date of service, and the amount. The entry folio of this book is placed upon the voucher. Abstract Books are kept for each vote. The voucher is then handed to the requisition-writer. He prepares a requisition in the form prescribed in the Fourth Schedule to "The Public Revenues Act, 1891." This requisition is addressed to the Controller and Auditor-General. Attached to this requisition is a list or specification of the individual items making up the total sum required. Each item is supported by its relative voucher, and each voucher is called over by an officer of the Department with another officer, and checked by such item. The requisition is then forwarded, with the specification of the items and the voucher for each individual item, to the Audit Office. At the Audit Office the requisition is examined, and the additions checked; each voucher is checked with the corresponding item in the specification, and when it is ascertained that the amount asked for in the requisition accurately corresponds with the total of the items contained in the specification, and that these items are each represented by a voucher previously passed by the Audit Office, the requisition is sent back with the vouchers to the Treasury. Upon arrival at the Treasury the vouchers are then handed to the cheque-writers, who sort the vouchers according to the various branches of the bank upon which the cheques are to be drawn, and then the cheques are written out by the cheque clerks. The cheques are all payable to number, and the particular number of each cheque is inserted in the form of acquittance at the foot of the particular voucher in respect of which the cheque is payment, and each cheque is thus definitely identified with each voucher. Each cheque is then pinned to its particular voucher. A book is kept in the Treasury called the "Bank Ledger." The vouchers, each with its corresponding cheque, are then handed to the officer or officers whose duty it is to keep the Bank Ledger. The dates of the cheques correspond with the date of entry in the Treasury books, and the date of each cheque, the amount of each cheque, and the name of the countersigning officer and his official description is entered in the Bank Ledger. A schedule of these cheques is then made out, and is an exact copy of the entries in the Bank Ledger. This is called the "Bank Advice." The vouchers and cheques are again called over with the Bank Advice. The total amount of these cheques is the total amount of the Bank Advice, and that amount is the amount of the requisition. A Bank Order is then prepared, and this shows the total amount of cheques drawn on each particular branch, and consequently the total amount of the cheques entered in the schedule called the "Bank Advice." An abstract of the requisition is then made in the Issue Requisition-book of the Treasury Department, and the requisition is then sent to the Paymaster-General for signature, with the Bank Order. The requisition, after being examined by the Paymaster-General, is signed by him, and it, with a schedule showing each cheque the payment of which is to be authorised by the Bank Order, and the Bank Order, are then forwarded to the Colonial Treasurer, who signs the requisition and the Bank Order. The Auditor-General has also to sign both the requisition and the Bank Order, and for that purpose these are, after being signed by the Paymaster-General and the Minister, forwarded to the Audit Department with the accompanying schedule. The requisition and the Bank Order are, after examination by the proper Audit officer, signed by the Auditor-General. He retains the requisition with the schedule attached, and forwards the Bank Order to the Treasury. The Bank Order is the warrant to the Bank of New Zealand to pay out of the Public Account a total sum representing the total amounts payable at each particular branch. The Bank Advice is the detailed statement of every cheque which is payable at each such branch, and the total amount of the Bank Advice is the exact total of the Bank Order. The Bank Order and the Bank Advice are forwarded to the Head Office of the Bank of New Zealand. The Head Office forwards to each branch a schedule showing the amount and number of each cheque payable at such branch. The cheques attached to each voucher are signed by the proper officer of the