

error (through the Treasurer,) as soon as possible after the termination of each month.

Items, (as for example Provisional Salaries, which are always to be inserted,) already sanctioned by some special letter or general direction from the Governor, are to have a note appended in the place for remarks, briefly referring to such instructions.

When known to be sanctioned, by an approved Requisition being forwarded by the Colonial Secretary to the officer, the officer will then be at liberty to send his monthly accounts (together with the approved Requisition) to the Treasurer, with the vouchers in duplicate, corresponding to the items sanctioned, in support of the payment made; if found correct when examined, these documents will discharge the officer of so much of his advance as they refer to; a notice of whether they have passed the examination, will in all cases be sent to the officer.

The above vouchers are to be numbered consecutively in each account, not consecutively through the year.

A DUPLICATE STATEMENT (Form 6, that is LIST) of Vouchers transmitted, is to accompany them; also the DUPLICATE ABSTRACT OF ACCOUNT (that is, BALANCE SHEET, FORM 7.)

The Vouchers at present in use are :

No. 1.—*Tradesmen's Bill*. For services rendered, or materials supplied, which, if signed by name of recipient, is to be witnessed by one person, if by mark of recipient, by ~~two~~ persons; calling and address of witnesses to be stated.

No. 2.—*Petty Item Voucher*. For articles purchased, or services rendered, for which receipts could not be obtained.

No. 3.—*Laborer's Pay List*. For services of persons employed for uncertain periods by the day or hour, witnessed as in the case of form No. 1, in the column for the purpose.

No. 4. For *Salaries* of persons on the *Fixed Establishment*.

No. 5. For *Salaries* of persons continuously employed, but on the *Provisional List* of the Colony.

All these Vouchers, so also ALL other documents, except Monthly Requisitions, are required in DUPLICATE.

All Vouchers are to give the precise details of a charge: For instance, it is not enough to enter "passage of one man from Victoria to New Westminster;" the name of the man should be given, and the duties upon which he proceeded, be briefly stated. In the case of purchase of materials, (for example, for building,) it is to be stated on the Voucher for what works, and under what estimate the articles are to be used.

The Petty Item Form should be used as seldom as possible, as abuse of the convenience, by neglecting to get receipted Vouchers, when receipts could be reasonably obtained, will inevitably lead to disallowance of the expenditure.