

57. Receipts (stamped when necessary) for all fares and other expenses, including freight, when over 5s., must accompany the claim.

58. Receipts for all disbursements, even below 5s., must be forwarded in the case of a claimant not travelling on or engaged in the public service.

#### Part V.—Salaries.

59. Salaries shall not be paid from imprest, but all abstracts must be sent to the Director of Accounts at Headquarters, Wellington, not later than the seventh day in each month to which the payment relates.

60. 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.

61. 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.

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

63. 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.

#### Part VI.—Transfer of Members of the Forces.

64. 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. District to which the officer, warrant or non-commissioned officer, or man is transferred is to be immediately advised by the O.C. District from which the transfer takes place of the following particulars: Rate of pay; details of all allowances, and whether in quarters; and date to which payment has been drawn.

65. Should an O.C. District 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. District from which the transfer took place, with a view to obtaining them.

#### Part VII.—Correspondence.

66. On questions of departmental procedure or routine respecting financial matters the District Accountants shall communicate direct with the Director of Accounts, Headquarters.

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

#### Part VIII.—Returns.

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

- Return of Expenditure by Officers Commanding Districts.
- 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.

#### Part IX.—Payments to be made by 31st March.

69. 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.
- (b.) The requisitions for repairs and similar works should be sent in as early as possible, and the works should, wherever practicable, be completed by the last day in February of each year.
- (c.) Where accounts outstanding are likely to be of considerable amount, the persons interested should be requested to furnish the accounts promptly. A memorandum to that effect could be written across the orders when given.
- (d.) With regard to the pay and allowances of the Forces, such arrangements should be made as will enable all payments due for the financial year to be made prior to the 31st March.
- (e.) It is the duty of officers to see that all claims are promptly paid.

#### Part X.—Moneys received from Tenderers for Canteen Rights.

70. In cases where arrangements do not exist in regiments or units for a brigade or regimental canteen—

- (a.) An officer appointed to the command of a camp of continuous training may be authorized to call for and approve of any tenders received for the sale of groceries or for the conduct of booths for non-alcoholic liquors, barbers' shops, &c.
- (b.) He shall forward a list of accepted tenders, accompanied by a balance-sheet, showing the amounts received and the manner in which they have been disposed of, to the Officer Commanding the District, for the information of Headquarters.
- (c.) On the conclusion of a camp, steps are to be immediately taken to settle all accounts in connection therewith, and the proceeds (if any) are to be distributed without delay.