

words "Duplicate, see endorsement," written across the face of it, and must bear the certificate of the Paymaster-General that no previous payment can be traced.

93. When any doubt or difficulty arises as to any receipt to be taken, or payment to be made, application must be made to the Paymaster-General, who, after taking the opinion of the Controller and Auditor-General thereon, will issue his instructions accordingly.

#### SALARIES, PENSIONS, AND FIXED ALLOWANCES.

94. 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, 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. In such cases the Audit Office shall not pass any voucher for payment of salary or allowance unless the provisions of this Regulation have been observed.

95. All vouchers for salaries, pensions, and fixed allowances shall be sent to the permanent head of his Department by the officer whose duty it is to prepare them—when payable monthly, during the first week of the month to which they relate; and when payable quarterly, during the first week of the last month of the quarter to which they relate. Vouchers for fees retained as salary must be sent in during the first week after the period to which they relate. (See Regulation 32.) Vouchers for pensions which are payable in advance may be forwarded to the head office at any time after the commencement of the period for which they are payable.

96. Salaries and pensions which are payable by cheques on different branches of the bank must be entered on separate vouchers for each branch. Payment of salaries and wages to all persons employed in the Government service shall, wherever possible, be made in cash.

The voucher must state the first and last day of the period of service, and both must be included in the calculation.

97. 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 it by the number of days in the month.

Where wages or allowances are fixed by the day, the total number of days within the period must be taken, unless it is stated that working-days only are to be allowed.

98. Where fees received are authorized to be retained as salary the actual sum received as fees in the period, or the amount authorized to be retained, must be stated in the vouchers as the salary for such period.

99. Vouchers which have been "provisionally certified," must not be "finally certified" before the last day of the period when the service is completed; and a cheque must not be cashed until the voucher is so "finally certified," except by the authority of the Paymaster-General.

100. In cases in which the service for which a voucher has been "provisionally certified" is not completed, the certifying officer may pay the amount actually due and obtain the claimant's acquittance for the same on a fly receipt, pay the balance to Public Account, and forward all documents together with the original voucher to the Paymaster-General.

#### CLAIMS FOR CONTINGENT SERVICES OR SUPPLIES.

101. In order to expedite settlement and secure trade discounts every public officer who is authorized to incur any expenditure on behalf of the Government must send in vouchers immediately on the conclusion of the service. In the case of invoices for imported supplies, freight-charges, and other payments which require to be made before the goods are received, the vouchers must bear a certificate to the effect that the bills of lading and other necessary documents in support of the claim will be obtained at the time of payment.

102. Every tradesman or other person supplying goods for the service of the Government shall, where practicable, send therewith an invoice stating the particulars and prices of the goods supplied; and