

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 claimants 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 see that vouchers are rendered 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 tradesmen 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 any officer taking delivery of any goods not accompanied by such document will be held responsible for any loss sustained through his neglect.

The officer taking delivery must note on every such invoice the date on which it was received in his office.

103. Claims for contingent services or supplies, except where the latter are supported by invoices, must, *unless otherwise directed by the Paymaster-General*, be authenticated by the signature of the claimant; and must in all cases be certified, in the case of stores, by the Storekeeper or officer responsible for their custody, and must be accompanied by the purchase order. In the case of *stores and supplies* claims must be certified by the officer in charge to the effect that the Stores Regulations have been complied with.

104. The Permanent Head of every Department shall send to the Treasury every contract entered into on behalf of the Government, or a certified copy or memorial of the same in duplicate, immediately on its execution; and the Treasury shall forthwith send the same to the Audit Office for record therein.

105. Officers are strictly forbidden *either to sign, or* obtain signatures to blank forms of account or orders for payment, or to acquittances or receipts, before the actual payment of the account, or to acquittances or receipts which are not properly filled in. Officers are enjoined to afford every facility to claimants to enable them to prepare their accounts correctly and obtain prompt payment thereof.

#### IMPRESTS.

106. Advances by way of imprest may be made to public officers for payment of wages, expenses, and allowances of officers travelling on public service, jurors and witnesses in criminal prosecutions, and similar services which require prompt settlement, and no payment for any other service shall be made out of imprest unless authorized by the Treasury. *In the case of officers of the Public Service travelling on duty, not more than 75 per cent. of the maximum travelling-allowance for the estimated period of absence may be advanced. Applications for such advance must be made on the form provided for the purpose.*