

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.

30. 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.

31. 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.

Transfer of Members of the Forces.

32. 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. Command to which the officer, warrant or non-commissioned officer, or man is transferred is to be immediately advised by the O.C. Command 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.

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

Correspondence.

34. On questions of departmental procedure or routine respecting financial matters the Command Paymaster shall communicate direct with the Director of Financial Services, General Headquarters.

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

Returns.

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

Return of Expenditure by Officers Commanding Commands.

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.

Payments to be made by 31st March.

37. 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.

Moneys received from Tenderers for Canteen Rights.

38. 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 O.C. Command, for the information of General 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.
- (d.) The moneys so received shall be divided proportionately between each regiment or unit, &c., or portion of same in camp, and forwarded to the respective commanding officers, who shall give receipts for amounts received. Such receipts shall be attached to documents forwarded to the O.C. Command.
- (e.) Sums so received shall be paid into regimental funds, to be used at the discretion of the commanding officer in providing games, gymnastic gear, &c., for regimental recreation-rooms, or for the necessary expenditure for the benefit of the troops in camp.

SECTION II.—PAY AND SPECIAL ALLOWANCES OF THE OFFICERS, WARRANT OFFICERS, NON-COMMISSIONED OFFICERS, AND MEN OF THE N.Z. PERMANENT FORCES.

General Instructions.

39. All persons appointed to the N.Z. Permanent Forces shall be entitled to draw pay and allowances appropriate to their rank, from and including the date upon which they commence duty.

40. In every case where increments of pay are provided for, such increments will be payable when the officer, warrant officer, non-commissioned officer, or man has been in receipt of the lower rate of pay for the full period necessary to earn the increment. The provision of increments may be withheld at the discretion of the G.O.C. in the case of any officer, warrant officer, non-commissioned officer, or man whom he considers to be below the standard of efficiency required, or whose conduct is in any degree unsatisfactory.