

Allowances.

745. Claims for bicycle, typewriter, forage, lodging, railway travelling post-office and tram allowances, and allowances authorized in Staff Regulation 26 (except 26 (g)) must be prepared on form Acct. 127. The allowance to telegraphist-typists is to cease for the time during which the typist is absent relieving or is on sick-leave of more than four weeks, and when the typist is transferred from the office at which the allowance has been authorized to be paid. A separate abstract must be used for each class of allowance authorized. The name of each person entitled to the allowance, or to a portion of the amount authorized, must be entered in the abstract, and full particulars must be set opposite his name. If it is impracticable to obtain an acquittance on the abstract, a form of authority should be used. Supplementary abstracts must not be prepared except in cases in which the authority cannot be obtained within a reasonable time after the close of the period for which payment is due.

746. Bicycle allowances are paid quarterly on the last days of March, June, September, and December. Claims must be prepared on form Acct. 127. The first payment of an allowance should carry the payment to one of these dates.

747. Lodging-allowances must be claimed on form Acct. 127, and claims must bear the certificate "that the officer was residing away from home during the period for which claim is made." In the case of those cadettes who, although residing with their widowed mothers, are in receipt of a lodging-allowance, the words "with her widowed mother" should be substituted for "away from home."

INSTRUCTIONS TO CERTIFYING OFFICERS.

748. (a.) It is the duty of every public officer who is authorized to incur any expenditure on behalf of the Government to send in the abstract, in the case of services, immediately on the conclusion of the service, and, in the case of supplies, not later than the end of the month in which the supplies were received. Form Stores 103 should be used when goods are ordered.

(b.) Every tradesman or other person supplying goods for the service of the Government must send therewith an invoice stating the particulars and prices of the goods supplied, and accompanied by the order therefor; and any officer taking delivery of any goods not accompanied by an invoice and order (form Stores 103) will be held responsible for their cost. Such invoices should be checked against the order given on form Stores 103 and any discrepancy explained. The officer must note on every such invoice the date on which it was received in his office.

(c.) Where the abstract comprises claims for several parcels of goods supplied, the invoices which accompanied the goods must be appended to the abstract.

(d.) Every contingency abstract must contain a reference to the general and special authority for incurring the expenditure to which it relates.

(e.) Wherever possible the usual trade discounts on claims against the Department must be obtained. Officers must give special attention to this matter. Clause 78 of the Treasury Regulations make any officer who is found to be responsible for loss of discount liable to be surcharged with the amount of such loss. This provision will be enforced. In claims for supplies where discount is not allowed the certificate on the voucher should state clearly whether the goods are supplied under contract or at net competitive prices.