

during the third month without reference to the Controller of Accounts. Forms for the payment of Imperial pensions, with the exception of the vouchers for the usual quarterly payments, will be sent direct to the paying office by the Pensions Department. The Pensions Department will also deal direct with the paying office in arranging the transfer of the office of payment.

912. Payment of pensions shown on separate forms should be made on those forms, which, as a general rule, require duplicates, both as regards receipts and declarations, and brought into the accounts as soon as paid.

913. Receipts for payments to those whose names appear thereon made prior to the closing of List N. 1537 on the 15th of the month must be treated as forming part of the balance of cash in hand.

914. Payments must be entered up on form Acct. 28, "Schedule of Imperial Pensions, &c., paid," which will form the statement in support of the entry "Imperial Pensions paid" on the Daily Cash Account. All classes of pension are to be entered on this form without distinction.

915. Great care must be taken to see that all documents are properly completed according to the directions thereon, especially as regards the dates on which, and the persons before whom, the declarations are made. The Imperial authorities are very particular in these matters. The paying officer may not also be the officer before whom the pensioner's declaration is taken. A Justice of the Peace may attest declaration on Form O. 1697. (See Rule 929.)

916. All communications with reference to Imperial pensions must be addressed to the Controller of Accounts.

Life Certificates.

917. Where life certificates are provided for, they are required for each payment, whether monthly or quarterly. (See Rule 929.)

Army and Navy Pensions.

918. (a.) These payments are payable quarterly in advance (except as hereinafter provided) on the 1st January, 1st April, 1st July, and 1st October, and no payment is to be made, or receipt or declaration taken (when separate forms are used), before these dates. A declaration made on the last day of the previous quarter must not be accepted.

(b.) Accounts must be accompanied by a schedule of payments made during the period, and by all receipts obtained on W.O. Form 1697, and other documents in support thereof; and in no case is the pay-list of pensioners to be retained after the 15th of the first month of each quarter. Pensioners applying after that date may be paid on W.O. Form O. 1697, to be retained for that purpose. Duplicate receipts but not duplicate declarations are required on O. 1697. No entry should be made in "Remarks" column of pay-list, except with reference to transfers, dates of death, or new admissions. In cases of death or transfer the amount only should be deleted.

(c.) Pay-lists (in duplicate) are to be signed, except in cases of pensioners residing at a distance, when a separate form of receipt (in duplicate) may be used, and pay-lists enfaced "Receipt attached."

(d.) When a pensioner cannot write he is to make his mark in the column noted for that purpose, and the witness to the mark is to sign his own name in the column for signature. It is not