

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.

Fees retained
as salary.

77. Where fees received are authorized to be retained as salary, the actual sum received as fees in the period to which the amount relates must be stated in the abstract as the salary for such period.

Abstracts to
be finally
certified.

78. Abstracts which have been "provisionally certified," as provided in the form in the *Twelfth* Schedule, must not be "finally certified" before the last day of the month, or other period when the service is completed; and a cheque must not be countersigned until the abstract is so "finally certified."

Cases of non-
completion of
service.

79. In cases in which the service for which an abstract has been "provisionally certified" is not completed, the certifying officer shall prepare an amended abstract, and forward it to the Under-Secretary or Head of his Department for approval; but, before doing so, he shall require the original cheque to be given up, which he shall countersign and shall forthwith pay into the Public Account, forwarding the bank receipt, together with the original abstract, to the Paymaster-General.

OF THE PAYMENT OF CLAIMS FOR CONTINGENT SERVICES OR SUPPLIES.

Particulars to
be set forth
in full in
abstract.

80. Claims for the payment of contingent services or supplies must be made out on a Contingency Abstract, in the form in the *Thirteenth* Schedule hereto, on which must be set forth in full the particulars of the claim;—in the case of services, the exact date or period of service; and in the case of supplies, the date on which they were received, the quantities and prices of the several articles, and the purpose for which they were required, together with the name and postal address of the claimant.

Abstracts to
be sent in
immediately
on completion
of service.

81. 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. In the case of invoices, freight-charges, and other payments which require to be made before the goods are received, the abstracts must be provisionally certified, and must be accompanied by the bills of lading or other sub-vouchers in support of the claim.

Tradesman to
supply bill of
parcels.

82. Every tradesman or other person supplying goods for the service of the Government shall send together therewith a bill of parcels stating the particulars and prices of the goods supplied; and any officer taking delivery of any goods not accompanied by such bill will be held responsible for their cost.

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

Where the abstract comprises claims for several parcels of goods supplied, the bills which accompanied the goods shall be appended to the abstract.

Ministerial
authority to
be quoted.
Signature of
claimant.

83. Every Contingency Abstract must contain a reference to the general or special authority of the Minister for incurring the expenditure to which it relates.

84. Claims for contingent services or supplies, except where the latter are supported by bills of parcels, must, whenever practicable, be authenticated by the signature, opposite the total, 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, in the case of services, by the officer in charge.

Contracts to
be sent to
Treasury.

85. The Under-Secretary or 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, immediately on its execution; and the Treasury shall forthwith send the same to the Audit Office for record therein.

IMPRESTS.

Imprest
advances for
wages, travel-
ling expenses,
&c.

86. Advances by way of imprest will be made to public officers for payment of wages, the expenses of officers travelling on public service, jurors and witnesses in criminal prosecutions, and similar services which require disbursements to be made in prompt cash.

To be issued
upon approved
requisition.

87. Imprests will be issued only upon a requisition in the form in the *Seventeenth* Schedule, made by or on behalf of the officer requiring the advance, stating his official designation and address, and the branch of the bank in which the money is to be lodged. The requisition must be addressed to the Under-Secretary or Head of his Department, who must note thereon the vote or other account authorized by Parliament against which it is to be charged. On approval by the Minister or