date of appointment to one's grade. On some scales there is an 'efficiency bar' and advancement beyond that point depends upon capability to perform the full range of duties of the grade. All increments depend upon satisfactory service, and may be withheld for inefficiency or misconduct. Temporary staff in some grades have regular increments like established staff, but in other grades they have 'ranges' of pay and are paid at varying rates within the range, with varying increases according to individual merit.

Salaries are usually paid monthly after deductions have been made. Deductions may be compulsory as, in the case of certain officers, Widows and Orphans Pensions Fund contribution, repayment of loans, and, if you are in government quarters, the payment of rent, etc.; or they may be voluntary, as contributions towards income tax, co-operative societies, family remittances and the like. Such deductions and transfers are made free of charge.

Emoluments are made up of a basic salary and a variable allowance. Certain types and grades of officers are eligible for other allowances, some of which are pensionable. Pensions are calculated only on the basic salary plus any pensionable allowances.

The variable allowance which is based upon the basic salary, and whether the officer is married and whether there are children of the marriage, is intended to offset the abnormal cost of living in Singapore and is liable to review at intervals.

Other allowances fall into two main classes:—

- (i) Payments for additional duties performed e.g., overtime, acting and language allowances.
- (ii) Payments made to reimburse an officer for additional out-of-pocket expenses incurred through the conditions of his employment, e.g. transport allowance, subsistence allowance, removal allowance on official transfer and the like.

For further details of these allowances, officers should read the relevant Regulations, General Orders and Circulars.

Hours of Attendance

Attendance books are kept in every Department and you will be required to record the actual time when you arrive at the office and the actual time when you leave each day.

The hours when you work will depend upon your office and your grade. General Order 140 lays down the hours of public business and broadly those are the hours kept by office workers. Your department will tell you the exact times and you will be required to be punctual and regular in your attendance. Your Head of Department may call upon your services beyond these when necessary.

The fact that you live at a considerable distance or have a difficult as a sufficient reason for applying for special hours for attendance.