

due for special delivery of telegrams or bureau messages, unclaimed after the expiration of a period of three months from the date of the performance of the service, will be written off the records of the Department.

997. *Cash Deposits withdrawn or refunded.*—Under this head credit should be taken for (a) amounts affixed to telegraph or other messages on account of which a deposit has been received, (b) any refund in cash made to a person wishing to close a Cash Deposit Account. Credit for such withdrawals and refunds must be supported by a receipt on form Acct. 229.

998. *Remittances to Sub-Postmasters.*—(a.) Credit must be taken under this head for all amounts treated as remittances to sub-accounting officers. Where no branch of the Bank of New Zealand is open, remittances required to place Sub-Postmasters in funds must be made in cash. A Chief Postmaster must not make remittances in cash to his sub-offices where there are branches of the Bank of New Zealand, but by cheque drawn upon his Deposit Account, superscribed "Free of exchange at —— only." Such cheques should be lodged by a Postmaster to credit of his official account, and under no circumstances be used for the purpose of direct payment.

(b.) In all cases in which a Postmaster is placed in funds by telegraph the usual form of advice of remittance (form Acct. 87A), with the necessary particulars inserted, and superscribed "Sent by telegraph," should be sent by first mail to the Postmaster, who must, on receipt thereof, acknowledge receipt of the remittance in the usual manner.

(c.) A monthly statement must be furnished to the Chief Accountant, General Post Office, by each Chief Postmaster, showing each separate remittance sent by telegraph in his district, and the purpose for which it was sent. Remittances on account of payments effected for other Departments are to be summarized under the head of the particular Department on whose account they were sent. When there are no remittances a "Nil" return must be furnished.

(d.) A special book is provided for Chief Postmasters for the purpose of classifying remittances. Printed instructions for the use of the book will be found inside the front cover thereof.

999. *Payments to Post Office Account.*—The amount held in excess of the authorized cash reserve balance and known requirements at the close of business on any day must be paid to the Post Office Account on the next following working-day, a report of the lodgment being posted to the Chief Accountant, General Post Office, at the time it is made, whilst the receipt taken from the bank must be transmitted to him, with the Daily Cash Account in which credit is claimed. Any sum which by special direction of the Chief Accountant is treated as paid to Post Office Account must also be taken credit for under this head, the quotation of the authority therefor taking the place of the documents required in connection with ordinary lodgments.

Miscellaneous Payments.

The payments which fall under this head are so many and varied that officers must pay particular attention to the following instructions:—

1000. Payees must be advised on form Acct. 207 of any voucher received for payment, with the exception of those countersigned or certified by Telegraph Engineers, who will despatch the necessary advice to payees of claims sent by them to the Post Office for payment.