

1001. Chief Postmasters must keep a rough record of all vouchers (including those relating to claims against other Departments) forwarded to sub-offices for payment. The particulars to be shown are: surname of payee, amount, and date forwarded. When payment has been effected the entry is to be completed by the insertion of the date.

1002. Sub-offices must take credit for miscellaneous payments as remittances to their respective Chief Postmasters, and Chief Postmasters must take credit under the special heading provided in the Daily Cash Account, particulars of the vouchers being entered on form Acct. 230, on which the number of transactions as well as the total amount must be shown.

1003. Chief Postmasters and Officers in Charge must record in the Miscellaneous Expenditure Book all vouchers certified to or countersigned by them, excepting payments on account of salaries and mail-services, for which special records are provided.

1004. It is the duty of certifying officers to refer to these books to see that claims are not certified a second time. Certifying officers will be held liable for any double payment.

1005. The authority of the General Post Office is given direct to Chief Postmasters, Telegraph Engineers, and Assistant Inspectors, and to the Officers in Charge of the four principal telegraph-offices for the payments to be made for services proper to their respective branches. For the payments to be made at sub-offices authority is forwarded by Chief Postmasters, Telegraph Engineers, and Assistant Inspectors.

1006. All vouchers relating to telegraph-lines must bear either the certificate or countersignature of the Telegraph Engineer of the district.

1007. The Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington should certify those vouchers which relate to the expenditure of their own offices.

1008. Halfpence may on no account be brought into the accounts.

1009. Telegraph Engineers, Assistant Inspectors, and the Officers in Charge of the four principal telegraph-offices will enter on their own records of authorities the dates on which they certify to the correctness of vouchers.

1010. The amounts to be paid at chief offices for services under the control of Telegraph Engineers will be paid in accordance with their direction on accounts certified by them, and in the same manner the Chief Postmasters at Auckland, Christchurch, Dunedin, and Wellington will pay the vouchers sent in and certified by the Officers in Charge, or advance them money for the purpose. Such advances must be accounted for by the Chief Postmaster in the Daily Cash Account, and by the Officers in Charge on form Acct. 124 as a balance of cash at the counters of the chief telegraph-offices.

1011. Where possible, when a number of vouchers for similar services fall into the same day's accounts, they should be kept together and sorted into numerical or alphabetical sequence as the case may demand.

1012. All sub-office expenditure is regarded as paid under the authority of the Chief Postmaster of the district, as the authorities both for salaries and contingent payments should pass through his hands, and he will be regarded as responsible for seeing that payment is in accordance therewith, and that the number of the authority is duly quoted. Such vouchers must bear the countersignature of the Chief Postmaster.

1013. Chief Postmasters are required to date-stamp all vouchers on the back with the date of the chief office account in