

which credit is taken. This should be the same date as received, but, if not, the following day. On no account can any further delay be permitted.

**1014.** Chief Postmasters must see that all vouchers for which an authority has been issued have the number quoted in the space provided on the form.

**1015.** Authority to incur expenditure is not to be regarded as authority to pay unless specifically stated.

**1016.** The Treasury regulations, not inconsistent with those contained herein, must be observed with respect to all claims against the Department, especially—

- (a.) When claimants are unable to give receipts in person for the amount of their accounts they may in each case authorize an agent to obtain payment by a special or general order. Special authorities for payment to an agent must not be accepted prior to the receipt of the voucher to which they refer.
- (b.) Every authority for payment to an agent, no matter how small the amount, whether general or special, must have a penny stamp affixed. The words "Special authority attached" or "Under general authority," as the case may be, must be inserted after the signature of the agent. Special authorities must always be attached.
- (c.) When payment is made to the recognized agent of a company or local body, his official designation should be written beneath his signature.
- (d.) In the case of local bodies, where any special form of printed receipt is usually given or required by law, it should be duly completed and attached to the receipted voucher.
- (e.) An account may be paid to a person authorized to receive the money as attorney, executor, or administrator, on production of the power of attorney, probate of will, or letters of administration. (See Rule 1018.)
- (f.) The amounts inserted in each column of every voucher must be checked and totalled. Where there is only one amount in a column it must be repeated in the space provided for the total. The certificate given must comply, according to the circumstances of the case, with the directions printed on the voucher. No claims may be paid which are not properly certified.
- (g.) Salaries, pensions, fixed allowances, wages, and claims for periodical services may not, without special authority, be paid before the close of the respective periods for which they may be due.
- (h.) An account for salary must show the first and last day of the period of service, and both must be included in the calculation. One month's pay at an annual salary, must be calculated as 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 the result by the number of days in the month.

**1017.** The Treasury voucher forms must not be used in connection with Post and Telegraph expenditure, special forms being provided for the purpose.

**1018.** When a power of attorney is presented at a sub-office by some person who desires to obtain payment of the money by virtue of the powers therein conveyed, reference should be made to the Chief Postmaster for authority to act, and also for instructions