

excluding the month of receipt, must be returned to the Chief Accountant, General Post Office, through the Chief Postmaster. This instruction applies to all but Treasury vouchers, which must be returned direct to the Paymaster-General, in accordance with the Treasury regulations. Prior to the expiration of the three months, a final notice should be sent to the payee advising him that payment is about to lapse. In order to facilitate compliance with this rule officers must, upon receipt, date-stamp on the right-hand top corner of the form all vouchers sent to them for payment.

1021. Unstamped receipts must be refused. A person offering an unstamped receipt should be reminded of the penalty of £10 attached to that act.

1022. Vouchers for refund of expenditure amounting to £2 and upwards are liable to stamp duty. In such cases the amount of the stamp may be added to the claim as "Duty-stamp for receipt, Id."

1023. Charges for all work performed under contract or agreement, and all supplies purchased from contractors, must be certified to on the vouchers as being according to agreement or contract, as the case may be.

1024. When sending back challenged vouchers there must always be inserted, under the heading "Particulars of voucher enclosed," on form Acct. 228, the following: (a) Name of payee; (b) date of payment; (c) amount paid.

1025. A docket on form Acct. 326 must be sent in with the relative statement for every voucher held back for query or completion.

1026. In all acknowledgments of telegrams directing payment, whether from the Chief Accountant, General Post Office, to a Chief Postmaster, or from a Chief Postmaster to a Sub-Postmaster, the amount authorized to be paid must be quoted.

1027. Liabilities must not be allowed to remain undischarged owing to dilatoriness of claimants in rendering their accounts. A monthly settlement is to be insisted upon. For this purpose a running record of unrendered accounts should be kept by all certifying officers.

1028. Statements of receipts and expenditure at temporary telegraph-offices must include, in addition to the travelling-expenses, a debit entry in accordance with the following scale on account of the salaries of the staff engaged in working the office: Clerks or operators, 12s. per day; linemen, 10s. per day; messengers, 3s. per day.

1029. Monthly and quarterly payments for salaries, mail contracts, and other recurring liabilities are to be made and taken credit for on the last day of the period for which payment is due. The paid vouchers must be entered in sequence of contract, or, in the case of salaries, in alphabetical order of office, on the statement of miscellaneous payments.

1030. Miscellaneous payments are divided into the following general classes:—

Salaries. Subdivided into two classes, permanent and non-permanent. The latter includes those of Postmasters, Telephonists, and Postmistresses not on the permanent staff.

Sea mail-services.

Inland mail-services.

Mails by rail.

Maintenance of telegraph and telephone lines.

Miscellaneous expenditure.

Telegraph and telephone construction.

Payments on behalf of other Government Departments.