

1031. Salaries.—Salary vouchers, excepting those for non-permanent officers receiving a salary less than £50 per annum, are to be prepared monthly at the offices in which the officers to be paid are employed, and must be checked and certified before payment is made. This direction will not apply to Postmasters and telegraphists who are railway officers, and who are paid by the Railway Department. At offices where a telegraph message-boy is employed, and the Postmaster is a non-permanent officer, two abstracts must be prepared, one for each.

1032. Chief Postmasters must see that the vouchers are carefully cast and cross-totalled, that any authorized deduction has been made, and that the vouchers are correct in every particular before they leave their office.

1033. No receipt-stamp is required except when payment is made by means of a special or general authority, in which case a stamp must be affixed thereto and cancelled by the officer granting the order.

1034. All chief offices are supplied with salary-books, one for permanent officers, paid monthly, and one for non-permanent officers, paid quarterly. The books must be so entered up as to contain a complete record of all officers in the district, and each payment entered by inserting the date thereof in the columns provided for the purpose. In the column "Arrears" should be entered the amount of any arrears paid, the period covered, and the date of payment.

1035. Unless it is known that an officer will not be on duty on the day of payment, salary abstracts should always include the whole staff of the office, not excepting linemen and telegraph message-boys.

1036. The order of entry of the names of officers in salary abstracts is as follows:—

All officers in the six first classes In order of their relative position and Postmasters in the Seventh Class

Officers in the remaining classes In one group arranged in alphabetical sequence of the surname.

1037. For the convenience of officers of the Department, monthly deductions for payment of Government Insurance premiums and National Provident Fund premiums are to be made from salaries of permanent officers only, upon receipt of requests to that effect on the proper forms.

1038. Deductions for superannuation are made from the salaries of officers contributing to the Superannuation Fund. Special care must be taken by checking officers to see that all deductions are made correctly.

1039. Chief Postmasters and Officers in Charge are enjoined to be particularly careful to correctly state on form P.O. 209 the date of payment of salary to an officer transferred from one office to another. An indorsement in red ink, "Transferred from [*Name of office*]," is to appear on a salary abstract immediately below the name of any officer transferred since the preparation of the last abstract.

1040. When an officer obtains leave to attend a military camp of exercise for more than one day (statutory holidays excluded), any payments due for such attendance will be made by the Defence Department. When the salary for the month is paid, a sum equivalent to the amount received by the officer from the Defence Department for his military service must be lodged to credit of Public Account, and the bank receipt therefor forwarded