

to the Chief Accountant, General Post Office, accompanied by a report on form P.O. 106 showing the military rank of the officer and stating the dates on which he was absent from the office on military duty. In cases where the military pay exceeds an officer's salary, the salary voucher must be prepared as usual and an acquittance obtained from the officer; but the amount of such salary for the period he was absent on military duty must be lodged to credit of Public Account, and action taken as indicated in the preceding paragraph. A careful record must be kept of all leave granted to attend military camps, with a column to indicate when the bank receipt for the amount recovered is forwarded to the Chief Accountant, General Post Office, Wellington.

SEA MAIL-SERVICES.

1041. Sea mail-service payments are made on form Acct. 227 (Contingency Voucher) and are divided into three classes—

- (a.) Contract services.
- (b.) Gratuities on letters and other matter.
- (c.) Contingencies.

The number of the contract and full particulars of the service must be shown on all vouchers. Form Acct. 205 (Inland Mails) must on no account be used for sea-mail payments.

1042. Contingencies such as lighterage, handling mails, and harbour services generally should be prepared on form Acct. 227; and, if of an exceptional nature, sent to the Secretary, General Post Office, for approval.

1043. Gratuities.—Gratuities are payable to masters or owners of vessels for carriage of mails shipped by such vessels. Postmasters are enjoined to use every endeavour to prevent gratuity being paid on letters sent forward to an office for transmission beyond that office. For example, the gratuity on forward letters on the Wellington office should not be paid by the office of origin or despatch, but by Wellington.

1044. When any service in the carriage of sea mails is not completed by the master of the vessel to which such mails are delivered at the post-office of despatch, the gratuity for the conveyance of the mails must be equally divided between the masters of the vessels on which such mails are conveyed to the office of destination.

1045. Particulars of mails are to be kept in the special book supplied to Chief Postmasters and all seaport Postmasters in order to facilitate the determination of the amount of gratuity earned by each steamer.

1046. The following are the rates payable as gratuities on ship-mails per non-contract vessels:—

(a.) On letters for delivery beyond New Zealand, per pound	£ s. d.
... ..	0 2 0
(b.) On printed matter for delivery beyond New Zealand, per ton	1 10 0
(c.) On bags or packets containing mail-matter for delivery within New Zealand (except within harbour limits as hereinafter mentioned)—	
(1.) For steamers running daily between Wellington and Lyttelton in accordance with a regular time-table in conjunction with express trains, per cubic ton...	1 13 6
(2.) For all other steamers, each bag or package, for each shipment	0 1 4
(d.) On bags or packages for delivery within New Zealand within limits of harbour in which post-offices of despatch and receipt are situated, each bag or package, for each shipment...	0 0 4

1047. Official letters are to be included in the weight of printed matter.