

1048. At the end of each month returns are to be prepared by Chief Postmasters, on form Acct. 140, and forwarded to the Chief Accountant, General Post Office, showing the particulars of all mails conveyed from ports in their respective districts to port of destination by steamers on which they are first shipped of the Union Steam Ship Company.

1049. The correspondence carried by each steamer must be shown separately in one total. The schedules must be totalled and cross-balanced. All payments for gratuities to the Union Steam Ship Company will be arranged from Wellington. Vouchers for mails carried by the steamers of the Blackball Coal Company and the Huddart-Parker Proprietary Company are to be prepared by Chief Postmasters at the time of service, duly checked and certified, and forwarded to the Chief Postmasters at Christchurch and Wellington respectively, who will arrange payment.

1050. Gratuities to masters or owners of vessels other than those of the above-named companies may be paid without reference to the Chief Accountant.

1051. Officers completing advices of reshipment of English and Australian parcel mails must insert in the "Remarks" column the words "Gratuity paid," if the gratuities on any of the mails advised thereon have been already paid.

1052. The monthly schedule for the Union Steam Ship Company, and all other vouchers, must be checked by an officer other than the officer responsible for their preparation, and finally revised by the Chief Postmaster prior to certification.

1053. Gratuities must not be paid on inward mails to shipmasters arriving at a New Zealand port who may not have received payment at the port of despatch, without the special authority of the Chief Accountant.

1054. Gratuity vouchers payable to the Shaw, Savill, and Albion Company may only be paid at Wellington to the signature of the agents. Certifying officers must make the claims payable in Wellington accordingly.

1055. Gratuities are not payable for carriage of mails by contract steamers. Gratuities are not to be paid for carriage by non-contract steamers on account of mails usually carried under contract, without the special authority of the Secretary.

1056. On no account must claims or accounts for carriage of parcels be included with those for gratuities on ordinary mail-matter.

INLAND MAIL-SERVICES.

1057. Vouchers for subsidies or periodical payments to be made for inland mail-services must be made out on the prescribed form Acct. 205, bear the number of the service at the top, and be checked and certified by Chief Postmasters before payment is made. Each paid voucher must be recorded in the Mail-service Register.

1058. Chief Postmasters must report immediately to the Secretary on form P.O. 95 any alteration or correction in any contract within their district. Authorization by telegram from the Secretary does not obviate the necessity for such report.

1059. Services not performed under contract—*i.e.*, emergency services, local cartages, &c.—are to be paid for on form Acct. 227.

1060. Payments for contract services should be made on the last day of the period covered by the payment, or as soon thereafter as possible.

MAILS BY RAIL.

1061. Chief Postmasters will certify all claims rendered by the local railway officer for special trains in the following form: "I hereby certify that the special train was used for conveying the [in