

ward Australian mail ex s.s. 'Maori'] consisting of — bags from [Christchurch to Dunedin]." The claims must then be returned to the local railway accounting officer, who will forward them to his Head Office in Wellington. All special trains must be specially authorized by the Secretary. When the special train authorized is not used, the Secretary and the Chief Accountant must both be advised.

1062. Chief Postmasters will treat claims for extra trucks and "overflows" in the same manner as claims for special trains, except that the Secretary's authority is not required. The special certificate is to take the following form: "I hereby certify that the [K] vans were actually required for despatch of mail, consisting of [— bags, — hampers] of [inward Australian mail from Christchurch to Dunedin]." Where a van is not required on account of there being only a few excess bags the certificate must be varied accordingly.

MAINTENANCE AND CONSTRUCTION OF TELEGRAPH AND TELEPHONE LINES.

1063. All vouchers for expenditure chargeable to lines must be certified, prior to payment, by the Telegraph Engineer in charge of the district. Whenever the expenditure is incurred under contract or agreement the fact should be stated. The certificate must be made to read "according to contract" or "agreement," as the case may be. The numbers of the item and the schedule must be shown against each entry on claims for supplies obtained under contract. Expenditure on account of *construction* should not be included on the vouchers containing items for *maintenance* of lines. In the case of services performed by the Railway Department separate claims should be required for items chargeable to construction or maintenance.

1064. Expenditure on maintenance of lines and exchanges must be claimed on separate vouchers, as follows:—

- (a.) *Travelling-expenses* of Engineers, linemen, and others, fares, forage, horse-hire, paddocking, horse-shoeing, stabling, and claims of like nature, are included under the general heading "Travelling-expenses."
- (b.) "*Labour*" includes all amounts paid to wages-men or labourers not on the permanent staff.
- (c.) "*Material*" includes all expenditure on material for repairs, and freight and charges thereon.

In every case the name of the Engineer's district to which the expenditure is chargeable should be stated at the top of the voucher.

1065. Expenditure on construction of lines and exchanges:—

- (a.) The expenditure on each exchange and line should be kept separate, and the name of the exchange or line clearly set forth at the top of the voucher.
- (b.) The line must be described as indicated in the authority for its construction issued by the Chief Telegraph Engineer.

1066. All expenditure not chargeable to either construction or maintenance of lines, and performed under the direction of a Telegraph Engineer, should be placed on separate vouchers, and the name of the office to which the expense relates entered in the place provided.

1067. Claims for wages, &c., which include Sunday duty must clearly set forth particulars of such duty. Sunday labour performed by men not on the permanent staff is paid for at double rates. Such duty, however, must not be performed in other than exceptional circumstances.