

*Contingent Expenses.*

**1092.** Accounts for advertising must not be paid without the certificate of the Advertising Department, and for this purpose should in all cases be sent to the Chief Accountant, General Post Office, after being certified by the Chief Postmaster, Telegraph Engineer, or Officer in Charge. The cost of all advertising must first be authorized by the Secretary.

**1093.** The readings of gas, electric-light, and water meters are to be checked by the local Public Works officer at offices where such officers are stationed before the claims are paid. At other offices meters will be checked by a responsible officer of the Department; all readings are to be recorded in a book kept for the purpose. Chief Postmasters and Officers in Charge may pay such claims without reference to the General Post Office. Sub-office claims will be authorized by the Chief Postmaster. The certificate should be amplified to read, "The reading of the meter as shown above is correct."

**1094.** Claims for the payment of contingent services or supplies must be made out on a contingency abstract, on which must be set forth, in full, the particulars of the claim: in the case of services, the exact date or period of the service; and in the case of supplies, the date on which they were received, the quantities and prices of the several articles, and the purpose for which they were required; together with the name and postal address of the claimant.

**1095.** Chief Postmasters and Officers in Charge are authorized to pay all claims for contingent services which do not exceed £2 in amount, without prior authorization by the Secretary. This authority does not apply to claims for legal expenses, which must be submitted to the Secretary before payment is made.

**1096.** (a.) It is the duty of every public officer who is authorized to incur any expenditure on behalf of the Government to send in the abstract, in the case of services, immediately on the conclusion of the service, and, in the case of supplies, not later than the end of the month in which the supplies were received. Form P.O. 79A should be used when goods are ordered.

(b.) Every tradesman or other person supplying goods for the service of the Government must send therewith a bill of parcels stating the particulars and prices of the goods supplied, and accompanied by the order therefor; and any officer taking delivery of any goods not accompanied by such bill and order will be held responsible for their cost. Such bills should be checked against the order given on form 79A and any discrepancy explained. The officer must note on every such bill the date on which it was received in his office.

(c.) Where the abstract comprises claims for several parcels of goods supplied, the bills which accompanied the goods must be appended to the abstract.

(d.) Every contingency abstract must contain a reference to the general and special authority for incurring the expenditure to which it relates.

**1097.** Claims for contingent services or supplies, except where the latter are supported by bills of parcels, must, whenever practicable, be authenticated by the signature (opposite the total) of the claimant; and must in all cases be certified, in the case of stores, by the Controller of Stores or officer responsible for their custody; and, in the case of services, by the officer in charge. The accounts for such services and supplies must be checked and certified by the officers authorized to incur the expenditure, and in all cases the certificate must be countersigned by the local depart-