

mental head officer when he is not the claimant or certifying officer. The authority must be quoted on the voucher.

1098. Officers travelling on the public service must provide themselves with forms of receipt (Acct. 236), to be obtained from the Controller of Stores, and must take receipts thereon for passages by steamers, coach-fares, horse, cart, and boat hire, and every similar petty expense exceeding 5s. in amount. Claims for refund of any gratuities paid by officers, on transfer or travelling on public service, to stewards, waiters, &c., will not be recognized by the Department.

1099. Where wages or allowances are fixed by the day or by the hour, the number of days or hours employed, the rate of pay, and the sum due, must be clearly set out, and the voucher certified by the responsible officer.

1100. Accounts, invoices, &c., for services or supplies must be obtained from claimants and attached to the back of the abstract or voucher. Where any one claim or account includes supplies or services chargeable against different votes, separate accounts should be obtained; but when this is impracticable the items are to be separated, entered on separate vouchers as may be necessary, and the original account attached to one or other of the vouchers, and reference made to it on the others.

1101. In claims for horse and buggy hire particulars of the journeys are to be given.

1102. On no account may forms of receipt be signed by payees in blank. In every case the particulars must be filled in beforehand, whenever practicable, by the payee, and his signature only obtained at time of payment.

1103. Extra payments to telegraph message-boys and post-office boy-messengers acting as letter-carriers, or to telegraph message-boys acting as telegram-sorters, are made on the basis of the difference between the salary of the messenger and £50 per annum. Such vouchers must be sent in to the Secretary for authorization. Computations are to be based on annual salary.

1104. Relieving officers are not entitled to the fees or commissions payable to the officer whom they relieve, unless the period of such relief exceeds three months. When the Postmaster relieved is also a Registrar of Births, Deaths, and Marriages, and such duties for the time being are intrusted to a deputy not connected with the Department, care must be taken to see that the fees received by such deputy are paid to the Acting-Postmaster, and by him to the Post Office Account.

1105. Temporary clerks, letter-carriers, and message-boys must be paid on the special form (Acct. 355). The rate for temporary clerks is 10s. a day, and for telegraph message-boys 2s. a day. The computation of weekly wages should be based on a six-day week. Thus a temporary employee employed for ten days, including one Sunday, should be paid for 1½ weeks. Payment may be made for post-office holidays.

1106. The certificate to vouchers for travelling-expenses should read as follows: "that I actually expended on the services named the sums included in such charges which are not supported by receipts; and that I was travelling on the public service and absent from headquarters at night during the period for which the claim is made."

1107. Claims for travelling or relieving expenses and allowances (New Zealand railway fares excepted) may in no instance be paid without reference to the Secretary for authorization of payment.

1108. Relieving Postmasters when at their headquarters are not entitled to any travelling-allowance. When they are relieving