

pons must be certified by Postmasters in the same manner as interest on New Zealand Consols for which a certificate has been issued.

1135. The value of Government cable messages is to be taken credit for on form Acct. 395, and the following instructions observed: On a Government cable message being received, stamps must be affixed thereto sufficient to cover the charges then in force according to the table of rates in the Guide, a halfpenny in the total being considered as a whole penny for the purposes of account. To obtain credit for the stamps so affixed, the Postmaster or Officer in Charge must enter particulars of the message on the voucher in the spaces provided, and certify, receipt, and otherwise complete the form. He will at the close of the day treat the voucher as a miscellaneous payment, sending it to the Chief Postmaster as a remittance of the amount represented.

1136. If two or more Government cable messages be dealt with on the same day, they must be included in one voucher, and one receipt given for the total amount. A separate voucher is, however, necessary for each day's work.

1137. Vouchers for stamps supplied to Government officials (generally those of the law-courts) in connection with the issue of summonses must be prepared on a Treasury contingency voucher. The certificate to be given by the Clerk of the Court should be amended to read, "I certify that, to the best of my knowledge and belief, the foregoing account is true and correct in every particular, and that the stamps have been affixed to the proper documents and cancelled." The receipt to the voucher must be signed by the Postmaster supplying the stamps. Such vouchers must always be treated as miscellaneous payments, no matter for what Department the summons is issued, and should have indicated clearly in the space provided the branch of the public service against which the expenditure is chargeable.

1138. The following special regulations in connection with the payment of claims for electoral expenses must be observed:—

- (a.) The service should be clearly stated so as to leave no doubt whether it has been performed in connection with the parliamentary or with the licensing election.
- (b.) The date of service must be inserted, and, in the case of deputies, clerks, &c., the date of each day upon which they were engaged and the rate per day must be stated.
- (c.) In claims including hire of horse, buggy, &c., the words "own property" must be inserted in every case in which the claimant used his own property.
- (d.) Items for refund of expenses paid by deputies and others must be supported by the receipt of the person to whom the money was paid by them, but where the payment was under 5s. a certificate signed by the claimant that he paid those items but did not obtain receipts may be accepted. Printed slips for use in such cases are to be gummed to the voucher and signed.
- (e.) Items for railway fares need not be supported by receipts, but the names of the stations between which the claimant travelled must be stated.
- (f.) Authorities given for the payment to an agent must bear a penny stamp, and be signed by the claimant and the agent.
- (g.) A list, to be named "Stores list," is kept by Returning Officers, upon which is entered the number and description of the ballot-boxes, stamps, pads, &c. (if any), purchased, and each claim for payment for supplying them should bear a brief certificate, such as "Goods entered on stores list."