

- (h.) The particulars given on the face of each voucher must not be bare, but sufficiently explicit to be readily understood.
- (i.) Every voucher must be certified by the Returning Officer of the electoral district, and not by any of his subordinates.
- (j.) The paying officer will be held responsible for the amount of any voucher which is not in proper order and in accordance with the above regulations.

1139. An authority to pay is not sufficient in itself. Any voucher issued by an officer of another Department must be properly completed and certified to before payment is made.

1140. Gas and water accounts for any Department, excepting the Railway or the Government Insurance, may be paid monthly at any money-order office without further authority.

1141. Separate accounts are required for gas and water, and for each office and Department concerned. In all cases the local departmental head of the office concerned must certify the voucher.

1142. Payments under the Infants Act, 1908, for maintenance of children placed with foster-parents, or for the maintenance of children committed to industrial schools boarded out, may be made upon orders issued by the Local Visitor of the Education Department. A list of the orders issued will be supplied by the Local Visitor to the Chief Postmaster of the district, who will prepare therefrom advices of the orders, and forward them to the offices at which payment is to be made. The paid order for each payment, together with the relative advice, must accompany the statement of miscellaneous payments in which credit is claimed.

1143. *Customs Duties written off.*—Under the head of "Customs Duties written off," credit must be taken for the duty on parcels readdressed to other countries, forwarded to other postal districts; for the duty on unclaimed parcels sent to the Dead Letter Office, and for authorized refunds and adjustments. Refunds must in all cases be supported by a receipt on form C. & F. P.P. 8, with full particulars of the parcel to which the refund relates and the signature of the Customs officer authorizing it.

1144. *New Zealand State-guaranteed Advances Payments.*—Payments on behalf of the New Zealand State-guaranteed Advances Office must be made only on the prescribed form, which must in each case bear the authorization of the Chief Accountant, General Post Office, unless such payment has been authorized by telegraph, when a receipt must be taken on form Acct. 227, the particulars given on the telegram being copied on to the voucher.

1145. Officers lodging money on New Zealand State-guaranteed Advances Account to the credit of solicitors' official accounts at the Bank of New Zealand must pay in the amount of each voucher on a separate bank-slip.

1146. Care must be exercised by paying officers to see that the occasional payments which are intended to be paid direct to the mortgagee are not paid to the solicitor's account in the ordinary way.

1147. New Zealand State-guaranteed Advances paid vouchers must be treated by Postmasters as a remittance to their Chief Postmaster of the amount represented and entered by Chief Postmasters on the special form of statement provided.

1148. *Purchase of New Zealand Government Debentures.*—Should the holder of any New Zealand Government debentures make application for their purchase by the Department, he should be asked to supply the Postmaster with written particulars stating the amount, numbers and denominations of the debentures, and