

and outgoing of stamps also verified. The whole of the additions should be checked, and, when satisfactory, the completed balance-sheet should be initialled by the checking officer as correct. The checking officer should then carefully examine all vouchers which require to be forwarded to the chief office daily and see that they are in perfect order. The entries in the official cash-book must be made by the Postmaster from particulars furnished on form Acct. 110 before being sent forward. From time to time, at his discretion, the checking officer should count the values stated to be in the hands of the counter clerk. When this is done the fact should be indicated on form Acct. 110. The duty of checking the values by a senior officer other than the Postmaster is desirable but not essential to the correct working of the office, and when performed must be in no wise be looked upon as taking the place of the frequent and irregular check of all moneys and values held by the staff, which must be personally undertaken by the Postmaster and from the responsibility of which nothing can relieve him.

At offices graded below the third subdivision of Class V the Postmaster or Postmistress must himself or herself, as the case may be, hold the bulk cash, and where counter duties have to be performed by another officer that officer must be given an advance of cash each morning, and account for the same at the close of business on form Acct. 111. Where more than one officer is employed on counter duties at such offices a separate advance is to be made to and a separate form used by each officer.

702. The operation of transferring cash, &c., from one officer to another is to be supervised by a controlling officer; and when the transfer is completed a certificate, signed by the three officers concerned, is to be furnished to the local chief controlling officer. The transfer is to include the handing-over of any keys which may be in use. In cases in which a third officer is not available the transfer is to be certified by the signatures of both officers.

#### PAYMENTS.

##### *General Instructions.*

703. Chief Postmasters must keep a rough record of all vouchers (including those relating to claims against other Departments) forwarded to sub-offices for payment. The particulars to be shown are: surname of payee, amount, and date forwarded. When payment has been effected the entry is to be completed by the insertion of the date. The greatest care must be exercised to see that vouchers are despatched to the proper offices; and paying offices must make such arrangements as will ensure the preservation of the vouchers pending application for payment.

704. Monthly and quarterly payments for salaries, mail contracts, and other recurring liabilities are to be made and taken credit for on the last day of the period for which payment is due. The paid vouchers must be entered in sequence of contract, or, in the case of salaries, in alphabetical order of office, on the statement of miscellaneous payments.

705. Miscellaneous payments are divided into the following general classes:—

Salaries. Subdivided into two classes, permanent and non-permanent. The latter includes those of Postmasters, Telephonists, and Postmistresses not on the permanent staff.

Ocean mail-services.

Inland mail-services.

Mails by rail.