

Maintenance of telegraph and telephone lines.

Miscellaneous expenditure.

Telegraph and telephone construction.

Payments on behalf of other Government Departments.

706. A docket on form Acct. 147 must be sent in with the relative statement for every voucher held back for query or completion.

707. In all acknowledgments of telegrams directing payment, whether from the Controller of Accounts to a Chief Postmaster, or from a Chief Postmaster to a Sub-Postmaster, the amount authorized to be paid must be quoted.

708. When sending back challenged vouchers there must always be inserted, under the heading, "Particulars of voucher enclosed," on form Acct. 147, the following: (a) Name of payee; (b) date of payment; (c) amount paid; (d) nature of service; and (e) if for a Government Department, the name of the Department for which the voucher is paid.

709. Vouchers for authorized payments, if remaining unpaid at any office at the expiration of three months from date of receipt, excluding the month of receipt, must be returned to the Controller of Accounts, through the Chief Postmaster. Prior to the expiration of the three months a final notice should be sent to the payee advising him that payment is about to lapse. In order to facilitate compliance with this rule officers must, upon receipt, date-stamp on the right-hand top corner of the form all vouchers sent to them for payment. Postmasters must give this rule their personal attention.

710. Where possible, when a number of vouchers for similar services fall into the same day's accounts, they should be kept together and sorted into numerical or alphabetical sequence as the case may demand.

711. Chief Postmasters are required to date-stamp all vouchers on the back with the date of the chief office account in which credit is taken. The vouchers should be incorporated in the chief office accounts on the same date as received from the sub-offices.

712. The amounts to be paid at chief offices for services under the control of District Telegraph Engineers will be paid in accordance with their direction on accounts certified by them, and in the same manner the Chief Postmasters at Auckland, Christchurch, Dunedin, and Wellington will pay the vouchers sent in and certified by the Superintendents, or advance them money for the purpose. Such advances must be accounted for by the Chief Postmaster in the Daily Cash Account, and by the Superintendents on form Acct. 11 as a balance of cash at the counters of the chief telegraph-offices.

713. Halfpence may on no account be brought into the accounts except for revenue items.

714. 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.