

715. The Department, in addition to the business proper to it, acts as agent for other Government Departments in the matter of collecting and paying moneys, such receipts and payments being brought to charge or taken credit for, as the case may be, in accordance with the directions hereafter given. Should any error be made in dealing with any sum collected or paid on behalf of another Department, the matter should be at once reported by Postmasters to their Chief Postmasters, and by Chief Postmasters to the Controller of Accounts, for the necessary instructions as to adjustment.

716. (a.) The name of the Department to which the voucher is chargeable must be entered in the space provided on the Statement of Miscellaneous Payments. Sufficient particulars must be also entered in the column provided to enable the vouchers being readily traced therefrom.

(b.) Paid vouchers should be entered on the Statement of Miscellaneous Payments in the following order:—

- (1.) Vouchers of Post and Telegraph Department.
- (2.) Vouchers of other Government Departments.

A summary of the total number and amount of the respective divisions is to be made on the final sheet.

717. Post and Telegraph Department vouchers must not be used for the payment of other Departments, neither should other Departments' voucher forms be used for the payment of claims chargeable against the Post and Telegraph Department.

718. Postmasters should immediately bring under the notice of their Chief Postmasters requests made by other Departments for the performance of services for them without sanction from the General Post Office.

FINES.

719. *Fines.*—Fines inflicted upon officers are accounted for by affixing the amount in stamps to the special form of fine-voucher (Acct. 27). Upon the infliction of a fine this form is prepared in duplicate by the carbon-paper process, and the duplicate or advice forwarded direct to the Controller of Accounts. The name of the officer, the number of the file, amount of fine, and reason for its infliction must be clearly set forth, and the form must be dated and signed by the district controlling officer. When the fine is collected it must be affixed to the voucher in the least number of stamps available which will make up the amount, the stamps so affixed being cancelled with the signature of the district controlling officer, and witnessed by his next senior officer. At the close of each month a schedule of fines collected therein must be made out on form Acct. 105, which should be totalled, signed, and then forwarded to the Controller of Accounts, accompanied by the stamped fine-vouchers in a registered letter.

720. *Repayment of Loans from Fine Fund.*—Vouchers for repayments on account of loans are prepared by the Controller of Accounts. All vouchers for repayment of loans are to be sent to the Controller of Accounts in registered letters.

721. *Fines on Mail-contractors.*—Fines inflicted upon mail-contractors are to be accounted for as miscellaneous receipts, and a report on form P.O. 33 sent to the Controller of Accounts.

722. The value of Government cable messages is to be taken credit for on form Acct. 145, 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