

Superintendent 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. 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.

PREPARATION OF CLAIMS AND INSTRUCTIONS TO RECORDING OFFICERS.

723. Salaries.—(a.) Salary vouchers, excepting those for non-permanent officers receiving a salary less than £50 per annum, are to be prepared monthly at the offices in which the officers to be paid are employed, and must be checked and certified before payment is made. This direction will not apply to Postmasters and Telegraphists who are Railway officers, and who are paid by the Railway Department. At offices where a departmental permanent officer is employed, and the Postmaster is a non-permanent officer, two abstracts must be prepared, one for each. In all cases in which the salaries of officers are payable into their banking accounts, the forename in full of the claimant is to be given on the salary abstract. The same course should be followed in the case of all other miscellaneous payments similarly payable.

(b.) Salaries may be paid by twice-monthly instalments to those permanent officers who desire it. Payment of the first instalment is to be made on the 15th of each month, or, when that date falls upon a Sunday or public holiday, on the preceding working-day. The computation of salaries paid twice-monthly is to be made on the basis of one-twenty-fourth of the annual rate. No deductions are to be made from the midmonthly payments on account of Superannuation, Insurance, National Provident, or Public Trust. These deductions must be made from the payment at the end of the month. A special form of abstract is provided for the payment of midmonthly salaries. The acquittance for the second payment in the case of salaries paid twice monthly is to be obtained on the ordinary abstract, the names being entered in proper alphabetical sequence with those of officers paid monthly. The local controlling officer may make the change in any case in which an officer receiving his salary monthly desires to receive it twice-monthly, and notify the same by simply making an entry in red ink on the abstract against the officer's name affected, as for example, "Brown, John, changed to twice-monthly." Vouchers for the midmonthly payments must be included in the accounts for the day on which payment is made.

(c.) All salaries due to non-permanent Postmasters and Telephonists, and payments to mail-contractors payable at offices which are not accounting offices, are to be paid by means of cheques (Book 11) drawn on Chief Postmasters' Disbursement Accounts, and payable to order. Chief Postmasters must ascertain from claimants the name of the branch of the Bank of New Zealand upon which they would prefer cheques made payable free of exchange. Cheques are to be marked with a rubber stamp "Free of exchange at . . . only," and made payable at the branch indicated by the claimant, such enfacement to be initialled by the officer who signs the cheque, and, in addition, a separate schedule (Acct. 104), containing particulars of such enfaced cheques, must be prepared daily for each branch of the bank other than that at which the Disbursement Account is kept. These schedules must be furnished to the manager of the bank at which the Disbursement Account is kept on the day of issue of the cheques, in order