

that he may confirm them and forward them immediately to the branches concerned. The cheque will serve as the acquittance. Arrangements have been made with the bank to return the cheques to the Controller of Accounts after the necessary action has been taken. The number of the cheque issued in satisfaction of the claim must be inserted in the upper right-hand corner of the voucher. The space set out on the cheque for the duty-stamp is to be marked with a rubber stamp "Exempt from stamp duty" when the cheque is issued in payment of salary. On the due date of payment Chief Postmasters will issue the cheques necessary, post them to the respective claimants, transfer to the Disbursement Account the total value of the cheques drawn, and claim credit as a miscellaneous payment. A schedule of the payments, consisting of the number of the voucher and amount, duly date-stamped and initialled by the paying officer, is to be attached to the statement of miscellaneous payments in support of the entry of the total amount of the schedule thereon. The vouchers are to be sent forward with the schedule of payments. A bank certificate of the amount at the credit of the Chief Postmaster's Disbursement Account is to be furnished on the 29th days of March, June, September, and December, together with a Reconciliation Account, showing the names of the claimants and the amount of each cheque outstanding on the above-mentioned dates. Steps should be taken to see that the correct name and initials of the payee are inserted on the cheque, otherwise payees will be put to unnecessary inconvenience in satisfying the bank that they are the persons entitled to receive payment. Payment of an amount under 10s. should not be made by means of a cheque. Payment should be made in the ordinary way.

(d.) All chief offices are supplied with salary-cards, one for permanent officers, paid monthly or twice monthly, and one for non-permanent officers, paid quarterly. The cards must be so entered up as to contain a complete record of all officers in the district, and each payment entered by inserting the date thereof in the columns provided for the purpose. In the "Arrears" column should be entered the amount of any arrears paid, the period covered, and the date of payment. For income-tax purposes a record is to be kept on the back of the salary-cards of allowances, interest, bonuses, and overtime paid to each officer.

(e.) Unless it is known that an officer will not be on duty on the day of payment, salary abstracts should always include the whole staff of the office, not excepting linemen and message-boys.

(f.) The order of entry of the names of officers in salary abstracts is as follows:—

All officers down to and including the Sixth Class and Postmasters in the Seventh Class	In order of their relative position in the classification list.
Officers in the remaining classes	In one group arranged in alphabetical sequence of the surname.

(g.) For the convenience of officers of the Department, monthly deductions for payment of Government Insurance premiums and National Provident Fund premiums are to be made from salaries of permanent officers only, upon receipt of requests to that effect on the proper forms.

(h.) Deductions for superannuation are made from the salaries of officers contributing to the Superannuation Fund. Special care must be taken by checking officers to see that all deductions are made correctly. No superannuation deduction is to be made from special allowances paid to officers.