

(i.) Chief Postmasters must see that the vouchers are carefully cast and cross-totalled, that any authorized deduction has been made, and that the vouchers are correct in every particular before they leave their office.

(j.) Chief Postmasters, District Telegraph Engineers, and Superintendents are enjoined to be particularly careful to correctly state on form P.O. 33 the date of payment of salary to an officer transferred from one office to another. An enfacement in red ink, "Transferred from [*Name of office*]," is to appear on a salary abstract immediately below the name of any officer transferred since the preparation of the last abstract.

724. Salary may be paid in advance for the first or second half of the month, as the case may be, when an officer proceeds on annual leave and such leave extends beyond the due date of payment. In such cases the voucher is to be included in the accounts on the same date that payment is made, and is to be enfaced as follows: "Paid in advance; officer proceeding on annual leave." On no account is the voucher to be retained and treated as cash until due date.

725. No amount as camp allowance is payable to an officer of the Post and Telegraph Department who attends a camp of military training; but he will receive salary for the time he is in camp. Any officer whose salary during a period of camp service exceeding one day is less than he would have received for camp pay may send in a claim to the Defence Department for the difference, and this claim will be referred to the Secretary for verification. A careful record must be kept of all leave granted to attend military camps. Chief Postmasters, District Telegraph Engineers, and Superintendents of Telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington must advise the Controller of Accounts of all officers under their control who have attended camps, giving the name of the camp, the name of each officer attending, the military rank held by him, and the number of days on which he attended the camp.

726. An allowance of 3d. per transaction is made to non-permanent Postmasters who are required to pay pension instalments. This includes non-permanent Postmasters who are not accounting officers, but whose services are required in obtaining signatures to pension vouchers, the amounts of which are subsequently remitted by registered letter by the accounting office. If the accounting officer and the officer who obtains the signature are both non-permanent Postmasters, the full allowance is paid to each. Payment will be made quarterly, and will be arranged by the Chief Postmaster of each postal district on form Acct. 3 (late 67). Credit for the amounts paid will be claimed by Chief Postmasters in their statements of miscellaneous payments.

727. Where wages or allowances are fixed by the day or by the hour, the number of days or hours employed, the rate of pay, and the sum due must be clearly set out, and the voucher certified by the responsible officer.

*Sea Mail-services.*

728. Sea mail-service payments are made on form Acct. 129 (Contingency Voucher) and are divided into three classes—

- (a.) Contract services.
- (b.) Gratuities on letter and other matter.
- (c.) Contingencies.

The number of the contract and full particulars of the service must be shown on all vouchers. Form Acct. 130 (Inland Mails) must on no account be used for ocean-mail payments.