

must be shown separately in one total. The schedules must be totalled and cross-balanced. All payments for gratuities to the Union Steam Ship Company will be arranged from Wellington. Vouchers for mails carried by the steamer of the Blackball Coal Company and Huddart-Parker Company are to be prepared by Chief Postmasters at the time of service, duly checked and certified, and forwarded to the Chief Postmasters at Christchurch and Wellington respectively, who will arrange payment.

(b.) Gratuities to masters or owners of vessels other than those of the above-named companies may be paid without reference to the Controller of Accounts.

(c.) The monthly schedule for the Union Steam Ship Company, and all other vouchers, must be checked by an officer other than the officer responsible for their preparation, and finally revised by the Chief Postmaster prior to certification.

(d.) Officers completing advices of reshipment of English and Australian parcel mails must insert in the "Remarks" column the words "Gratuity paid," if the gratuities on any of the mails advised thereon have been already paid.

(e.) Gratuities must not be paid on inward mails, without the special authority of the Controller of Accounts, to shipmasters arriving at a New Zealand port who may not have received payment at the port of despatch.

(f.) Gratuity vouchers payable to the Shaw, Savill, and Albion Company may be paid only at Wellington, to the signature of the agents. Certifying officers must make the claims payable in Wellington accordingly.

(g.) Gratuities are not payable for carriage of mails by contract steamers. Without the special authority of the Secretary, gratuities are not to be paid for carriage by non-contract steamers on account of mails usually carried under contract.

(h.) On no account must claims or accounts for carriage of parcels be included with those for gratuities on ordinary mail-matter.

(i.) When a parcel-mail from abroad is forwarded to its destination by the steamer of a company other than that by which it was received, a reshipment-note on form P.P. 49 must accompany it and be forwarded from the office of destination to the Secretary when done with.

Inland Mail-services.

737. (a.) Vouchers for subsidies or periodical payments to be made for inland mail-services must be prepared on the prescribed form Acct. 130, bear the number of the service at the top, and be checked and certified by Chief Postmasters before payment is made. Each paid voucher must be recorded in the Mail-service Record.

(b.) Services not performed under contract—*i.e.*, emergency services, local cartages, &c.—are to be paid for on form Acct. 129.

(c.) Payments for contract services should be made on the last day of the period covered by the payment, or as soon thereafter as possible.

738. The following are the rates payable as gratuities for the conveyance of mails by passenger-coaches or other vehicles (section 8, Post and Telegraph Amendment Act, 1919): For the first ten miles or fraction thereof, 2s. per mail-bag; for each succeeding ten miles or fraction thereof, 1s. per mail-bag.

Mails by Rail.

739. (a.) Chief Postmasters will certify all claims rendered by the local Railway officer for special trains in the following form