

(f.) Accounts, invoices, &c., for services or supplies must be obtained from claimants and attached to the back of the abstract or voucher. Where any one claim or account includes supplies or services chargeable against different items or votes, separate accounts should be obtained; but when this is impracticable the items are to be separated, entered on separate vouchers as may be necessary, and the original account attached to one or other of the vouchers, and reference made to it on the others.

(g.) Claims for contingent services or supplies, except where the latter are supported by invoices, must, whenever practicable, be authenticated by the signature (opposite the total) of the claimant; and must in all cases be certified, in the case of stores, by the Stores Manager or officer responsible for their custody; and, in the case of services, by the local controlling officer. The accounts for such services and supplies must be checked and certified by the officers authorized to incur the expenditure, and in all cases the certificate must be countersigned by the district controlling officer when he is not the claimant or certifying officer. The authority must be quoted on the voucher.

(h.) Claims for the payment of contingent services or supplies must be made out on a contingency abstract by the claimant, on which must be set forth, in full, the particulars of the claim: in the case of services, the exact date or period of the service; and in the case of supplies, the date on which they were supplied, the quantities and prices of the several articles, and the purpose for which they were required; together with the name and postal address of the claimant.

(i.) The amounts inserted in each column of every voucher must be checked and totalled. Where there is only one amount in a column it must be repeated in the space provided for the total. The certificate given must comply, according to the circumstances of the case, with the directions printed on the voucher.

(j.) Chief Postmasters must see that all vouchers for which an authority has been issued have the number quoted in the space provided on the form.

(k.) Authority to incur expenditure is not to be regarded as authority to pay unless specifically stated.

(l.) Officers certifying abstracts or vouchers will be held responsible for all errors in computation (section 73 of the Treasury Regulations).

(m.) It is the duty of certifying officers to refer to the records of expenditure to see that claims are not certified a second time. Certifying officers will be held liable for any double payment.

(n.) Chief Postmasters, Telegraph Engineers, and Superintendents are authorized to pay all claims for contingent services which do not exceed £2 in amount, without prior authorization by the Secretary. This authority does not apply to claims for legal expenses, which must be submitted to the Secretary before payment is made.

(o.) In cases of supplies purchased from a Government contractor the number of the schedule and of the article, taken from the printed copy of the accepted tender, must be inserted in the margin of the voucher.

(p.) Chief Postmasters and Superintendents must record in the Miscellaneous Expenditure Record all vouchers certified to or countersigned by them, excepting payments on account of salaries and mail-services, for which special records are provided.

749. Officers must alter the certificate on a voucher as occasion may require before signing it, taking care that it is so