

worded as to afford assurance that the conditions upon which in each case the payment of the claim depends have been completely and satisfactorily fulfilled, thus:—

- (a.) When the expenditure is incurred under a *contract*, it should be certified “that the charge is according to contract, and that the service has been satisfactorily performed.”
- (b.) In claims for *supplies*, add, “The supplies have been duly delivered, and are entered in my Departmental Property or Stores for Issue Return for the ending , 192 .” When the supplies are for permanent stock, add “The supplies have been entered in the Stores Register.”
- (c.) In claims for *forage* the certificate must include the following statement: “I actually kept a horse for the public service during the period for which the claim is made.”
- (d.) In claims for rates on property leased by the Government, “the payment is in accordance with the terms of the lease.”
- (e.) In claims for any other service for which no special certificate is provided in these rules, add, “The service has been duly performed.”
- (f.) The certificate to vouchers for travelling-expenses should read as follows: “that I actually expended on the services named the sums included in such charges which are not supported by receipts; and that I was travelling on the public service and absent from headquarters at night during the period for which the claim is made.”

750. All sub-office expenditure is regarded as paid under the authority of the Chief Postmaster of the district, as the authorities both for salaries and contingent payments should pass through his hands, and he will be regarded as responsible for seeing that payment is in accordance therewith, and that the number of the authority is duly quoted. Such vouchers must bear the counter-signature of the Chief Postmaster.

751. Liabilities must not be allowed to remain undischarged owing to dilatoriness of claimants in rendering their accounts. A monthly settlement is to be insisted upon. For this purpose a running record of unrendered accounts should be kept by all certifying officers.

752. The Superintendents at Auckland, Christchurch, Dunedin, and Wellington should certify those vouchers which relate to the expenditure of their own offices.

753. The authority of the General Post Office is given direct to Chief Postmasters, District Telegraph Engineers, Inspectors, and to Superintendents for the payments to be made for services proper to their respective branches. For the payments to be made at sub-offices authority is forwarded by Chief Postmasters, District Telegraph Engineers, and Inspectors.

754. Salaries, pensions, fixed allowances, wages, and claims for periodical services may not, without special authority, be paid before the close of the respective periods for which they may be due. When the last day of the month falls on a Saturday or a Sunday or on a bank holiday, payment of salaries may be made on the Friday previous or on the day preceding the bank holiday, as the case may be. An account for salary must show the first and last day of the period of service, and both must be included in the calculation. One month's pay at an annual salary, must be calculated as one-twelfth part of such salary. The mid-monthly payment must be computed at one twenty-fourth of the annual rate. Pay for a broken part of a month must be computed by