

multiplying the month's pay by the number of days in the broken part and dividing the result by the number of days in the month.

755. All vouchers relating to telegraph-lines must bear either the certificate or countersignature of the Telegraph Engineer of the district or of a duly authorized senior officer of the Telegraph Engineer's Branch.

756. On receipt from the Railway Department of waybills or accounts, the officer authorizing the expenditure will prepare and certify vouchers in satisfaction of the claim, submit them, where necessary, for countersignature to the Chief Postmaster, or, in the case of claims having reference to maintenance or construction of lines and exchanges, to the Telegraph Engineer of the district, who must deal with them promptly, and on return arrange payment to the Railway Stationmaster rendering the account. An exception is, however, made in the case of claims for special trains or extra trucks, the waybills for which will be certified and returned to the Railway Department. Stationmasters must not be required to attend at the post-office to receive payment of claims for fares and freight. Form Acct. 29 (advice of voucher) should not, therefore, be prepared in respect of vouchers payable to the Railway Department.

Contingent Expenses.

757. Accounts for advertising must not be paid without the certificate of the Advertising Department, and for this purpose should in all cases be sent to the Controller of Accounts, after being certified by the Chief Postmaster, District Telegraph Engineer, or Superintendent. The cost of all advertising must first be authorized by the Secretary.

758. The Department is not liable for any but "special" municipal rates struck before the property was conveyed to the Crown. The Department will, however, pay local bodies a reasonable rate for water consumed. This charge should be approximately 1s. per thousand gallons of water consumed. Care must be taken to see that where the charge for water consumed is paid for as recorded by meter, separate payments for "sanitary removals per W.C. connection with sewers, &c.," are not made.

759. The readings of gas, electric-light, and water meters are to be checked by a technical officer of the Department, and, failing him, by the local Public Works officer at offices at which such officers are stationed before the claims are paid. At other offices meters will be checked by a responsible officer of the Department; all readings are to be recorded in a book kept for the purpose. Chief Postmasters and Superintendents may pay such claims without reference to the General Post Office. Sub-office claims will be authorized by the Chief Postmaster. The certificate should be amplified to read, "The reading of the meter as shown above is correct." In the preparation of claims the following particulars must be inserted on the voucher in respect of each meter-reading: (1) Number of meter; (2) present reading; (3) previous reading; (4) consumption; (5) gross amount due; (6) discount (if any); (7) net amount due.

760. Separate accounts are required for gas and water, and for each office and Department concerned. In cases where there are several branches of the Post and Telegraph Department a separate account for each should be obtained and paid on separate vouchers. In all cases the local controlling officer concerned must certify the voucher.

761. Temporary clerks, exchange attendants, postmen, and message boys or girls must be paid on the special form