

The limit of £5 does not apply to the following vouchers:—
 Agriculture Department compensation for stock destroyed.
 Education Department boarding-out orders.
 Census Department's vouchers.
 Electoral Department's vouchers.
 Justice Department bailiffs' mileage fees.
 Maori Land Boards.
 Native Trust.
 Treasury dividend warrants and interest coupons.

BANKING.

778. Chief Postmasters and Postmasters must keep their official deposit accounts at the Bank of New Zealand, as instructed in "Rules for Postmasters in charge of Money-order Offices." Chief Postmasters must notify without delay to the Secretary any change of countersigning officers. The countersigning of cheques on Postmaster's Deposit Accounts, other than Chief Postmasters', is not permitted. At any sub-office the Postmaster alone is to sign cheques. Telegrams and memoranda from Chief Postmasters about the proposed opening of official bank-deposit accounts are to be addressed to the Controller of Accounts.

779. (a.) Postmasters are not at liberty to close their official accounts at the Bank of New Zealand without previously obtaining authority. When a Postmaster leaves his office for the purpose of vacation or otherwise, the relieving officer will be duly authorized to sign cheques on the Postmaster's Deposit Account. The Postmaster must request his Chief Postmaster to give the bank notice of the substitution of the name of his relieving officer: the Chief Postmaster is then to advise the Secretary, who in turn advises the bank.

(b.) Officers relieving Postmasters must furnish the nearest agent of the Bank of New Zealand with specimens of their signatures, for the purpose of verifying the signatures to cheques drawn on the Postmaster's Deposit Account.

(c.) The whole of the surplus cash not required for till purposes must be lodged at the bank at least once daily. At the larger offices, including the principal telegraph-offices, it will probably be necessary to make a second lodgment between 2 and 3 p.m. Where cash-registers are in use the dials are to be read prior to the hour fixed upon for the second lodgment, and the cash received during the earlier hours of the day is to be banked with other surplus cash.

INSTRUCTIONS REGARDING CHEQUES.

780. A cheque drawn on a Chief Postmaster's Deposit Account transmitted as a remittance to a Sub-Postmaster having an official account must be enfaced "Free of exchange at _____ only," the name of the bank town at which the cheque is to be presented for payment being inserted, and the enfacement signed.

781. A Postmaster is not required to receive cheques from the public except in payment of land and income tax, State Advances, Government Insurance, and Public Trust receipts, and under the prescribed conditions as a deposit for credit of an account in the Post Office Savings-bank. A cheque drawn by a local body, such as a County or Borough Council, may be cashed on the body indemnifying the Post Office against loss arising from forgery, fraudulent alteration, or any other cause whatsoever. The tender of cheques on behalf of the Government Insurance and Public Trust Departments will, in the case of the former, be governed by clause 47 of the instructions issued to Postmasters by that Office, whilst the Public Trustee will absolve officers from liability on