

offices at which an extensive business is done. Chief Postmasters will keep an official record of remittances in the Remittance-book provided, in accordance with instructions printed therein.

(b.) Advice of remittance on form Acct. 1, accompanied by the bank receipt for lodgment, is to be regarded as a sufficient notification to the Chief Postmaster of any payment made to credit of his Deposit Account. The Chief Postmaster's acknowledgment of remittance will be sufficient for the purpose of satisfying the requirements of the Audit or the departmental Inspector.

790. Remittances to Sub-Postmasters.—(a.) Credit must be taken under this head for all amounts treated as remittances to sub-accounting officers. Where no branch of the Bank of New Zealand is open, remittances required to place Sub-Postmasters in funds must be made in cash. A Chief Postmaster must not make remittances in cash to his sub-offices where there are branches of the Bank of New Zealand, but by cheque drawn upon his Deposit Account, superscribed "Free of exchange at — only." Such cheques should be lodged by a Postmaster to credit of his official account, and under no circumstances be used for the purpose of direct payment.

(b.) In all cases in which a Postmaster is placed in funds by telegraph the usual form of advice of remittance (form Acct. 1), with the necessary particulars inserted, and superscribed "Sent by telegraph," should be sent by first mail to the Postmaster, who must, on receipt thereof, acknowledge receipt of the remittance in the usual manner.

(c.) A special book is provided for Chief Postmasters for the purpose of classifying remittances. Printed instructions for the use of the book will be found inside the front cover thereof.

791. Remittances of cash are to be sealed with a special sealing label (Mail 75) in the presence of a second officer. After the amount has been checked, the sealing is to be attested by the initials of both officers. In all cases in which a remittance contains bank-notes of a higher denomination than £1 a record is to be kept in respect of each note of the number and the bank of issue.

792. Remittances from the Postmaster-General.—(a.) Chief Postmasters requiring funds must follow the instructions issued whereby they may draw upon the Postmaster-General by means of a sight draft (form Acct. 26) up to the limit fixed for their respective offices. Such drafts must be lodged to the credit of their deposit accounts in the usual way. In cases where the limit has been exceeded or is insufficient to meet requirements, application must be made to the Controller of Accounts by telegraph for the amount required.

(b.) Under this heading must be brought to debit all remittances by post or telegraph from the Controller of Accounts, including the amount of drafts made on the Postmaster-General to place a Chief Postmaster's Deposit Account in funds.

(c.) All telegraph requisitions from Chief Postmasters for funds from Post Office Account must be addressed to the Controller of Accounts, and follow the wording of the printed form used to draw upon the Postmaster-General in ordinary cases. The original telegraph requisition must accompany the account in which the debit appears. It is necessary that both the signature of the Chief Postmaster and the countersignature of the local District Accountant should be telegraphed.

(d.) In cases where a Chief Postmaster's Deposit Account at the Bank of New Zealand discloses a debit after the amount which the bank has been authorized to advance by demand draft has been