

exhausted and there is no prospect of arranging a remittance by telegraph, the Chief Postmaster must present to the bank a demand draft sufficient to cover the debit and advise the Controller of Accounts, by telegraph, who will make the necessary arrangements with the bank to honour the draft. On no account is an over-draft permitted.

793. *Payments to Post Office Account.*—Any sum which by special direction of the Controller of Accounts is treated as paid to Post Office Account must also be taken credit for under this head, the quotation of the authority therefor taking the place of the documents required in connection with ordinary lodgments.

ADVANCES.

794. (a.) All officers who are authorized to receive advances must be treated as sub-accounting officers until they produce cash and vouchers on their return. They must not be made permanent sub-accounting officers with a running account, but must discharge each advance when the journey for which it is made has been completed.

(b.) Relieving Postmasters are to be allowed a small advance on account of relieving-allowance, if required. They are to be treated as sub-accounting officers. Such advances must be promptly repaid upon the officer's return to his headquarters.

(c.) An officer who is required, and has been directed by his superior officer, to travel on the business of the Department may be advanced a sum of money for the payment of incidental expenses other than steamer or railway fares. The amount so advanced is to be regulated in accordance with the probable duration of the period of absence from home, but must in no case without special authority exceed £10. The Controlling Officer who makes an advance of this nature will be held personally responsible for seeing that the amount is refunded when the officer's voucher for expenses is cashed.

STAMPS.

795. When envelopes or cards are forwarded to Wellington to be embossed or impressed with postage for the public, a requisition on form Acct. 94 must be prepared and forwarded by the same mail to the Controller of Accounts. The requisition must be accompanied by a memorandum stating that the envelopes have been forwarded to the Government Printer, and showing the amount received for embossing or impressing (excluding value of postage) and the date on which it appears in the accounts as a Government Printing Office receipt. The face value of the stamps embossed or impressed must not be treated as "Stamps received" until the envelopes or cards are received back.

796. *Postage refunded and written off.*—(a.) Under this head are shown the refund of postage charged in excess, the value of stamps spoiled, or the value of those which for any reason it may be necessary to write off. In the case of refunds a receipt must be obtained from the person to whom payment is made. The authority to write off stamps spoiled, cancelled, or recalled must be quoted on the Cash Account in which credit is taken. If the amount is large, the stamps should be forwarded under registered cover to the Controller of Accounts.

(b.) Chief Postmasters may authorize the refund of small amounts of postage improperly charged, and should do so in ordinary circumstances. The covers of letters or packages must accompany the Cash Account in which credit is taken, together with an explanatory memorandum.