

Checking officers are to see that the correct advices are attached in each case, and care must be taken by all officers dealing with the statements of miscellaneous receipts to see that the full particulars are entered on both advice and statement, and that the advice is date-stamped with the date of payment.

814. The following is the procedure in connection with the recoveries on account of overpayments of salaries, lodging-allowances, &c. :—

- (1.) The officer dealing with the recovery will prepare form Acct. 74 in triplicate by the use of carbon-paper for each amount collected, entering the particulars of the amount, the nature of the refund, name of person refunding; and period covered by the payment.
- (2.) He will receipt the form in the usual manner and hand the cash, together with the receipt-book containing the advice and office copy, to the accounting officer who will initial the office copy and detach the advice which will accompany the statement of miscellaneous receipts on form Acct. 112.
- (3.) The receipt-books are to be examined at frequent intervals by the local controlling officer.

No cash adjustment is necessary in connection with a payment to an officer for salary, lodging-allowance, wages, or any other payment that is affected by increase of salary or the appointment of a temporary officer to the permanent staff, that is not an actual overpayment. The only action necessary is a report on form Acct. 702 addressed to the Controller of Accounts. When the alteration requires an additional payment to an officer the arrears may be paid forthwith on a separate voucher. For example: If, on the 1st April, it is notified that a temporary postman drawing 15s. per day as wages is appointed to the permanent staff from the 1st January at a salary of £258 per annum, a voucher is to be prepared for the arrears due at the rate of £24 per annum from the 1st January to the 31st March, less appropriate super-annuation deductions based on a salary of £258, and payment arranged forthwith. Great care must be taken by accounting officers to see that each item lodged is supported by form Acct. 74, except in the case of Stores Accounts.

815. (a.) Controlling officers must satisfy themselves that efforts are being made to promptly collect the accounts rendered by the Controller of Accounts for removals, goods, &c. In order to make a complete clearance of such accounts at least once half-yearly, those accounts remaining unpaid towards the end of the half-yearly period for which exchange subscription is levied in the respective postal districts are to be incorporated, together with the unpaid accounts for toll communications, in the account rendered for the half-yearly subscription. (See Rules T. 452 and T. 518 (9).) Nothing less than the total amount of the combined charges may be accepted where the fees for more than one service are included in the account. If payment is not previously made, and after due notice has been given, the telephone-wire is to be disconnected at the switchboard upon expiry of the days of grace. (See Rules T. 447, T. 448, and T. 449.)

(b.) At Auckland and Dunedin, and at sub-offices in the cities of Auckland, Wellington, Christchurch, and Dunedin, a list of the outstanding Stores accounts must be forwarded to the District Telegraph Engineer, towards the close of the half-yearly period for which exchange subscription is levied. At combined offices the necessary particulars must be obtained from the post-office counter