

After payment, an impression of the office date-stamp and the initials of the paying officer are to be affixed at the right-hand bottom corner of the certificate.

War-loan and Post Office investment certificates paid at sub-offices are to be included in the next remittance to the chief office under a special heading, to be inserted in the form of advice. At the chief office they must be date-stamped on the back with the date of the account in which credit is claimed. Chief offices will, after perforating them with the cancelling-machine, schedule certificates paid (including those paid at sub-offices) on a statement of war-loan or Post Office investment certificates paid (Acct. 147), and claim credit in the Daily Cash Account under a special heading.

Care must be taken by paying officers to compare the numbers of the certificates presented with the list of lost or stolen certificates supplied by the Controller of Accounts. In the event of any being presented the action prescribed in Postal Note Instruction No. 23 for stolen postal notes is to be followed and the certificates impounded.

#### TRANSACTIONS FOR OTHER GOVERNMENT DEPARTMENTS.

[Rule No. 841 deleted.]

**842. Audit Office Receipts.**—Fees due to the Audit Office and tendered at a money-order office by an officer of any local body are to be accepted and accounted for under the heading of "Audit Fees," the entry being supported by full particulars on form Acct. 112.

**843. Beer Duty.**—Officers appointed as Customs officers for the purpose of assessing beer duty must account for such transactions as "Beer Duty Receipts," entering the particulars on form Acct. 112. Special instructions are issued to assessing officers, which should be carefully followed.

**844. Census.**—In connection with the census of population officers are to observe the greatest care in seeing that vouchers prepared in connection therewith are duly headed "Census," so that the amounts may be charged against the correct Department. Claims for travelling-expenses should be submitted to the Secretary in the usual way. Claims from sub-enumerators should be submitted to their respective enumerators for countersignature. All enumerators should instruct their sub-enumerators to follow this procedure. Postmasters are authorized to pay properly completed vouchers countersigned by enumerators without regard to the £5 limit.

**845. Customs Duties (Parcels).**—Customs duties payable on parcels must be brought on charge by Chief Postmasters under the heading of "Customs Duties," supported by forms Acct. 51, 50, 47, or 48, as circumstances may require. Sub-Postmasters must treat the duty as a remittance from their chief office. The duty on parcels transferred from one office to another within the same postal district must be shown by chief offices in their accounts under the heading of "Remittances." Sub-accounting officers must be treated in the same manner as Sub-Postmasters. Particulars of parcels on which Customs duty has to be paid are not to be recorded in the Miscellaneous Journal. If, in the rare instance of an undeliverable parcel or one transferred, it is necessary to record the name of the addressee of such a parcel, the entry in the cash-book under the heading "Details of Remittances to Chief Office" should be starred, and the name of the addressee entered at the foot of the page or in some other suitable place.