

by Postmasters to their respective Chief Postmasters, and by officers of the engineering staff to the District Telegraph Engineer concerned. The controlling office is to check the items against the reports and packing-lists previously received, and must debit the monthly account with the cost of material shown on packing-lists as charged to the particular machine concerned. The total of each form Acct. 37 should then be transferred to the respective accounts on form Acct. 9 or Acct. 39.

When repairs have been executed at the Telegraph workshops or garages care must be taken to ensure that the cost is correctly recorded against the machine repaired. The Telegraph Engineer or controlling officer of the workshop concerned is to notify the district controlling officers each month of the cost of repairs effected to machines in each district.

(h.) The expenditure on machines is to be totalled at the end of each month, the total of expenditure on each bicycle being transferred from form Acct. 9 to form Acct. 10, and that on each motor vehicle from form Acct. 39 to form Acct. 42. The entries on the returns of expenditure on machines are to be in class and identification order. The class order will be as follows in the case of motor vehicles: Motor-cars, motor-lorries, motor-vans, and motor-cycles (in numerical order of G.P.O. identification number). Bicycles are to be entered in alphabetical order of make and then in numerical order. Copies of the return on forms Acct. 10 and Acct. 42 are to be sent to the Controller of Accounts as early as possible after the close of each month.

(i.) In order to record the expenditure on each motor service performed by the Department, particulars of the work on which each vehicle is engaged must be entered on form Acct. 42. To enable the record to be kept accurately the changing of machines employed on different services should be avoided as far as possible. The gross salary or wages of the rider or chauffeur during the period he is so engaged must be entered in the column provided. The depreciation chargeable is to be as follows: Motor-lorries (heavy), 10 per cent.; motor-cars, motor-vans, and light lorries, 15 per cent.; and motor-cycles, 25 per cent., per annum.

(j.) A copy of form Acct. 36 is to be kept in each motor vehicle and motor-cycle, the particulars of the vehicle or cycle being filled in by the controlling officer prior to the card being placed in the machine. The chauffeur is to record on this card the mileage run each month according to speedometer, the supplies of petrol and oil and accessories supplied for the use of the machine, showing the date of each supply and brief particulars of new tires, tubes, replacements, or repairs. This card is designed to last for one year, and should be replaced on the 1st January each year, the cards for the previous year being filed by the controlling officer for future reference.

(k.) When for any reason a machine has been brought into use, transferred, or removed from use in the district, the fact, together with the date, should be noted in the "Remarks" column of the returns concerned. The tracing record should be the basis of such information, and any movements shown on the record should be noted on the return. When a motor vehicle is transferred from a town in any district to another town in the same district the fact must be reported to the Secretary.

(l.) A separate record is to be kept by the controlling office of the benzine, oil, &c., in use. It should show the date and value of all purchases and supplies from the Post and Telegraph Stores, the date, the name of each stock station, and quantity of stock issued for use from time to time, and the quantities of the items of petrol and oil on hand at the close of each month. A copy of the record is to be entered on the reverse side of form Acct. 42, which is to be sent to the Controller of Accounts.