

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, JUNE 14, 1906.

Published by Authority.

WELLINGTON, FRIDAY, JUNE 15, 1906.

Reissuing Rules and Regulations for the Guidance of Officers.

PLUNKET, Governor.

ORDER IN COUNCIL.

At the Government House, at Wellington, this eleventh day of June, 1906.

Present :

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS by Order in Council dated the twelfth day of October, one thousand eight hundred and ninety-six, regulations were made under the authority of "The Post Office Act, 1881." and "The Electric Lines Act, 1884," respectively (hereinafter termed "the said Acts"), for the conduct of officers of the Post and Telegraph Department in the Civil Service of the Colony of New Zealand, and by Order in Council dated the twenty-eighth day of August, one thousand nine hundred and five, and published in the *New Zealand Gazette* of the thirty-first day of August, one thousand nine hundred and five, certain of such regulations were revoked and others made in lieu thereof: And whereas it is desirable to revoke the remainder of such regulations and to make others in lieu thereof:

Now, therefore, His Excellency the Governor of the Colony of New Zealand, in pursuance and exercise of the powers and authorities conferred upon him by the said Acts, and of all other powers and authorities enabling him in that behalf, and acting by and with the advice and consent of the Executive Council of the said colony, doth hereby revoke and annul the remainder of the regulations made under the first before-mentioned Order in Council, and in lieu thereof doth order and declare that the regulations set forth in the Schedule hereto shall be regulations for the conduct of officers of the Post and Telegraph Department; and doth further order and declare that such regulations shall take effect on and from the date of publication thereof in the *New Zealand Gazette*.

SCHEDULE.

GENERAL.

1. These rules are for the guidance of Postmasters and other officers of the Post and Telegraph Department, who are all equally bound to observe them. As no breach of rule will be excused on the plea of ignorance, it is the duty of Postmasters to take care that their subordinate officers acquaint themselves with the rules affecting their respective duties, and sign a minute in the office standard copy that they have read the regulations. Such of the general Civil Service Regulations as apply to officers and are not incorporated in these rules are printed at the end of this book.

2. When any rule in this book is altered or cancelled by instructions in the Official Circular (see remarks on front page) the book must be corrected accordingly.

Chief Postmasters must see that a copy of all rules, as they are issued from time to time, regarding telegraph matters, is supplied to all offices in their district named in the list of offices at which railway-telegraph business is transacted.

3. The book of rules is to be read in conjunction with the Post and Telegraph Guide (hereinafter referred to as "the Guide"), which is designed and is to be regarded as a book of instructions for all officers, as well as one of reference for the public; with the book of rules for the guidance of telegraph officers and with the "Australian and Foreign Mail List." (See remarks on front page.)

4. In these rules, unless inconsistent with the context,—

"Accountant" means the Accountant, Post and Telegraph Department:

"Chief Postmaster" means the Postmaster of the chief post-office of any postal district:

"Inspector," unless otherwise specified, means the Assistant Secretary and Inspector of the Post and Telegraph Department:

"Minister" means the Minister holding the offices of Postmaster-General and Electric Telegraph Commissioner:

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“Officer” means every person whose employment in the Department is recognised by the Minister :

“Officer in Charge” means the officer in charge of a telegraph-office :

“Postmaster” includes the designation “Officer in Charge,” in respect of any office where the post-office and telegraph or telephone services are combined, and any Sub-Postmaster, and shall be read by Officers in Charge of uncombined offices as applying to them in all matters of regulation or procedure. It also includes the designation “Postmistress” :

“Post-office” or “Sub-post-office” includes the telegraph- or telephone-office in respect of any office where the post and telegraph or telephone services are combined :

“Secretary” means the Secretary of the Post and Telegraph Department :

“Sub-Postmaster” means any Postmaster under the control and direction of a Chief Postmaster :

“Superintendent” means the Superintendent of Electric Lines.

5. The Secretary, who is the executive head of the Department, is responsible for general administration and control, and deals with all business relating to—

Sites for offices ;

Applications for opening post-offices ;

The opening, organization, and management of offices, excepting opening of linemen’s stations ;

Arrangement with the Railway Department for combined offices ;

The appointment and supervision of the staff, excepting as qualified by the Superintendent’s control as stated in section 6 ;

Supervision of expenditure, excepting that of construction and maintenance of telegraphs ;

Payment of salaries ;

Travelling-expenses of officers removing ;

Applications for leave of absence of officers, and movements of relieving officers, excepting officers under the control of the Superintendent of Electric Lines ;

Complaints about and searches for telegrams ;

Supply of fuel, light, &c. ;

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And, generally, all other business of an administrative character.

6. The Superintendent of Electric Lines has charge of all electrical and line matters, construction, and maintenance, and deals with business relating to—

- The construction of telegraph lines;
- Applications for opening telegraph and telephone offices and telephone bureaux;
- Opening of linemen's stations;
- Control of linemen and staffs at linemen's stations;
- Opening and general management of telephone exchanges;
- Maintenance of telegraph lines and cables;
- Arrangement of telegraph circuits;
- Control of Telegraph Inspectors, the Electrician, Store-keeper and staff, Mechanicians, Linemen, and employees in the telegraph construction and repairing branches;
- Training of cadets and messengers as operators;
- Supply of instruments, stores for construction and maintenance of telegraph lines and cables, and supply of stores and stationery;
- Contracts for material, poles, arms, &c.;
- Travelling-expenses of Telegraph Inspectors and Linemen.

7. The Assistant Secretary and Inspector assists generally in the duties of administration, and also deals with matters relating to new buildings, and alterations, fittings, &c., and controls Assistant Inspectors of Post-offices and inspection.

For the purposes of inspection of Post-offices the colony is divided into four districts :—

Districts.	Boundaries.
Northern ...	Comprising the Postal Districts of Auckland, Thames, and Gisborne.
Central ...	Comprising the Postal Districts of Wellington, Wanganui, New Plymouth, and Napier.
Midland ...	Comprising the Postal Districts of Blenheim, Nelson, Westport, Greymouth, Hokitika, Christchurch, and Timaru.
Southern ...	Comprising the Postal Districts of Oamaru, Dunedin, and Invercargill.

8. For purposes of construction, maintenance, and inspection of telegraph-lines, the colony is divided into five districts, as follows :—

Districts.	Boundaries.
Auckland ...	Comprising all that portion of the North Island bounded on the south by the southern boundary of the Thames Postal District, thence by a line drawn immediately south of Taupo, and extended to Mokau.
Wellington ...	Comprising the remainder of the North Island.
Nelson ...	Comprising the Postal Districts of Nelson, Blenheim, Westport, Greymouth, and Hokitika.
Christchurch...	Comprising the Postal Districts of Christchurch and Timaru.
Dunedin ...	Comprising the Postal Districts of Oamaru, Dunedin, and Invercargill.

OFFICES AND OFFICERS.

9. The following descriptions of offices correspond to the duties performed in them. Two or more of these duties may be combined in the same office. The descriptions are :—

1. Post-office.
2. Telegraph (Morse instrument) office.
3. Telephone-office.
4. Money-order office.
5. Post-office Savings-bank.
6. Postal-note office.
7. Telephone exchange.
8. Telephone bureau.
9. Parcel-post office.

For offices of the descriptions Nos. 2, 3, 4, 5, 6, 7, and 8, additional rules and regulations for procedure, but not of discipline, are printed separately. Regulations printed in the Guide are for the information and guidance of all officers indifferently.

10. Offices are of two classes : Chief offices and sub-offices. The following are chief post-offices :—

Auckland	Hokitika	Thames
Blenheim	Invercargill	Timaru
Christchurch	Napier	Wanganui
Dunedin	Nelson	Wellington
Gisborne	New Plymouth	Westport.
Greymouth	Oamaru	

11. There are five principal telegraph-offices, operated independently of any chief post-office, namely:—

Auckland	Dunedin	Wellington.
Christchurch	Napier	

12. Sub-offices are divided into two classes, namely: Permanent, and non-permanent (country) offices. Permanent offices are those in charge of officers who are wholly employed on the permanent or classified staff of the Post and Telegraph or of the Railway Department. Women permanently employed are on the extra-classification establishment. Country offices are those in charge of non-permanent officers, who only hold office during pleasure, such as storekeepers, school-teachers, or railway surfacemen. Sub-offices are under the direction of the Chief Postmaster of the district in which they are situated.

13. There is one permanent sub-office occupied solely in telegraph operating under direct control of the Secretary, namely: Wakapuaka.

14. Offices of all descriptions are established, closed, and reopened from time to time under the authority of the Minister.

15. When application is made for the establishment of a post-office, the Chief Postmaster should require that the printed Form P.O. 73 be filled up and signed by the *bonâ fide* residents of the district to be served by the proposed office. This form should be sent to the Secretary with a full report. An application for a telephone-office is to be referred by the Inspector of Telegraphs to the Superintendent, with a report of the cost and the probable revenue. The proposed office may not bear the name of an existing office. A map or tracing of the locality, showing the position of the proposed office, should accompany the report. In recommending appointment of a Telephonist on form P.O. 138, the Inspector of Telegraphs should name the postal district in which the office is situated.

16. Maori names are in all cases, whenever possible, to be found for new offices. The spelling of Maori names should be verified, and the meaning forwarded to the General Post Office.

17. When a post-office is opened, or when a Postmaster is transferred, the Chief Postmaster must satisfy himself that the Postmaster is fully instructed in the duties of his office, and is in every way suitable and trustworthy.

18. Every office should be in a central and convenient situation, should afford adequate accommodation to the public, and should be supplied with all requisite fittings. No office may be established at a publichouse without the sanction of the Licensing Committee (see section 132 of "The Licensing

Act, 1881"), nor should an office continue to be maintained at a publichouse when other accommodation is available.

19. No office may be removed from one site to another without authority of the Secretary. When it is found necessary to remove an office, application must be made by the Chief Postmaster in respect of a post-office, or by the Inspector of Telegraphs in respect of a separate telegraph-office, to the Secretary, and the position of the proposed new premises stated in the application. In the case of a combined office, the Chief Postmaster will consult the Inspector of Telegraphs before acting. When an office is closed, or transferred, the Chief Postmaster must satisfy himself that the "Post Office" sign is removed, and that the posting-box is closed. The Inspector of Telegraphs will take similar action in respect of telegraph appurtenances.

20. The actual date of completing action of any kind in any matter of record must be reported to the Secretary, whether previously stated or not.

21. The Department provides the buildings and fittings for all offices at which post-office and telegraph or telephone business is conducted by permanent officers, but at all other sub-offices the necessary accommodation must, unless otherwise agreed upon, be provided by the person in charge, to the satisfaction of the Minister. At every office the words "POST OFFICE" or "POST AND TELEGRAPH OFFICE" must be exhibited in large and conspicuous characters on the outside of the building.

22. Chief Postmasters will keep a register recording the dates on which any leases of buildings or sites to the Department in their districts terminate, so that they may advise the Secretary in good time, say three months beforehand, and take any action for renewals, &c., necessary on such a contingency. Inspectors of Telegraphs or other officers who are charged with the business of arranging for the lease to the Department of premises or sites, after completing the same, will furnish Chief Postmasters with the particulars necessary for recording the lease before despatching the documents to the Secretary.

23. Every post-office must be furnished with a letter-box fixed within the building or room appropriated to the office, and having on the outside at least one horizontal aperture, which must be easy of access to the public at all hours. The shoot from the aperture into the box must slope upwards about 2 inches. The dimensions of the box should be not less than the following: Height, 30 inches; width, 12 inches; depth from front to back, 15 inches. The posting-aperture should be 8 inches long and 2 inches wide, and at a height of 42 inches from the footpath or roadway. The box must be shut by a door forming the entire back

or side, and must be kept locked, and the key kept in a safe place. No persons should have access to the box except those whose duty it is to clear it. An enamelled notice-plate, to be placed over the posting-aperture, will be supplied by the Department.

24. A Postmaster on being appointed to an office where it will be his duty to see that the posting-boxes on railway trains are attended to should take steps to guard against any oversight in doing so. The consequences of an irregularity of this kind may be very serious, and the importance of the work should be kept steadily in mind and the duty punctually performed.

25. A copy of the Guide, of the notice headed "Post Office Regulations," showing the hours of attendance and times of closing mails, and of any other notices for public information, such as the conditions governing the receipt and transmission of telegrams, must be conspicuously exhibited at every office.

26. Offices must be washed out periodically. An allowance, to be fixed in each case by the Secretary, is made for this purpose. No payment is, however, made in respect of railway or non-permanent post-offices. It is the duty of a Postmaster or an Officer in Charge to see that his office is kept in a clean and orderly condition.

27. Public offices must always be properly supplied with pens, ink, and blotting-paper, as well as the necessary postal and telegraph forms. Ink-bottles must be frequently washed, and the ink kept fluid.

28. Fuel (native coal, where procurable) and lighting are supplied for official use only, and not for private purposes, except in special cases. The annual consumption at each office will be fixed by the Secretary, and, unless under exceptional circumstances, no further supply will be authorised. Country Postmasters and Telephonists who are in receipt of salary must provide fuel and lighting at their own cost. Railway officers who are also Postmasters must apply to their own Department for supplies of fuel, lighting, matches, &c. The Department supplies to Railway officers only such articles as are used exclusively for post and telegraph business.

29. These rules are to be read in conjunction with the regulations framed from time to time under "The Post and Telegraph Classification and Regulation Act, 1890," and its amendments, in regard to the appointment and promotion of permanent officers of the Department.

30. Every person desirous of entering the service of the Department must apply in his own handwriting, on Form

P.O. 24, indicating which branch of the Department he desires to enter, and must furnish such certificates of age, character, health, and education as may be required by the regulations framed from time to time under "The Post and Telegraph Classification and Regulation Act, 1890," and its amendments. Certificates purporting to be Sixth Standard certificates (or certificates of competency or proficiency) unless signed or countersigned by an Inspector of Schools or the Secretary of an Education Board are not authentic if dated later than the 17th October, 1898.

31. Officers must take every opportunity of having the medical certificate written out on the proper form (P.O. 173). Whenever possible to do so, an ordinary written certificate should be returned to the medical practitioner with a polite request that he will fill up the proper form, a copy of which should be sent him.

32. Every person, except a telegraph messenger, appointed to any position in the Department is subject to three months' probation, and in the case of telephone-exchange cadettes to four months', and it is the duty of Chief Postmasters and Officers in Charge to report to the Secretary immediately on the expiration of such probation, or of any extension thereof, as to the fitness of the probationer for permanent appointment. The report must not be delayed. (Read here Rules 180 and T. 309.)

33. Appointees whose medical certificates have been given six months before the date of appointment are required to be re-examined, and a fresh certificate of health furnished. Lads promoted to cadetships must undergo a medical examination after their promotion before their appointment will be confirmed. The cost will be borne by the Department if the cadet has already been examined for departmental purposes at his own expense.

34. Cadets over eighteen years of age are required to serve for three years as Volunteers, such service to be continuous until fulfilled. It is to be understood that cadets are to serve as Volunteers immediately on reaching the age of eighteen years, however likely it may be that their promotion from the class of cadets will occur immediately, or at any time before they have served three years.

35. Married women, widows excepted, are not eligible for permanent appointments, and female employees must resign when they marry. A married woman may, however, hold the position of Postmistress or Telephonist at any non-permanent office under circumstances approved of by the Minister.

36. The Establishment-book supplied by the Department,

which is intended to contain the fullest information upon all matters connected with the staff of the district, must be kept at each chief post-office, and by the Officers in Charge at Auckland, Christchurch, Dunedin, Napier, Wakapuaka, and Wellington, with respect to their own staff. The book must be carefully and regularly posted up, and all notifications from the General Post Office duly recorded. The additional names which Roman Catholic lads are given at their confirmation are to be entered in Establishment-books in respect of departmental employees, and advice sent to the Secretary.

37. The Officers in Charge at Auckland, Christchurch, Dunedin, Napier, and Wellington are required to keep a record of uncombined telephone-offices, and to advise the Chief Postmasters of any proposed change thereat, so that the usual form of recommendation may be sent to the Secretary. Chief Postmasters must advise the Officers in Charge of any change of telephonists at combined offices. On the opening of a telephone-office the Inspector of Telegraphs recommends the appointment of the telephonist. Every subsequent recommendation of appointment of a telephonist while the office remains open will be made by the Chief Postmaster. (See Rule 19.)

38. The best arrangements possible for witnessing statutory declarations of telephonists, either by a Justice of the Peace or by a Postmaster authorised by warrant under the Governor's hand to take such declarations, must be made. It is absolutely necessary that such declarations should be in the possession of the Department before offices are opened. Such being the case, Inspectors and other managing officers can greatly expedite the business by sending blank forms of declaration forward, so that proposed telephonists may have an opportunity of signing them before the Inspector arrives to open the office.

39. Postmasters who are authorised to take statutory declarations are only so authorised in respect of the offices for which they are named.

40. Chief Postmasters must see that all appointments, transfers, temporary changes, or leave of absence of Railway Postmasters or officers performing combined duties at any of their sub-offices are duly notified to them by the District Railway Manager, and, when deemed necessary, entered in the Establishment-book, and reported to the Secretary by post or by telegraph, as circumstances may require. In recommending Railway officers for appointment to the charge of offices, Form P.O. 110 is to be used, being altered if necessary. Any appointment, temporary or permanent, to an office which is a telegraph testing-station must be notified to the Inspector of Telegraphs.

41. Every vacancy must be immediately reported to the Secretary. When a vacancy is caused by resignation (and of this one clear month's notice should be given) the letter of resignation must accompany the report.

42. Any officer who is about to marry is required to advise the Secretary of the circumstance. An advice is also necessary after an officer has been actually married.

43. Increases to the salaries of cadets, telegraph messengers, &c., who are in receipt of less than £100 per annum must be applied for by the officers entitled to receive them. It is only in exceptional cases that such are shown in the general authorities. Every application must state the salary being drawn, and the officer's place and number in the Departmental List at the date of application, and must be accompanied by a report as to his conduct and capabilities. Cadets will not be promoted to the Sixth Class until they can show a good style of handwriting. (Read here Rule T. 379.)

44. Cadets entitled to promotion to the Sixth Class, under Classification Regulation 31, Subsections (8) and (9), must submit an application at the proper time. No promotion from the Cadet Class to the Sixth Class will be made unless the head of the office at which the cadet is stationed certifies that the cadet has passed the required examinations and has earned promotion. (See Rule T. 309A.)

45. Both postal and telegraph cadets, before being promoted to the Sixth Class, will be required to pass an examination in general postal knowledge, including speed and accuracy in the sorting and stamping of letters. Chief Postmasters are supplied with the necessary forms and instructions. In every case in which an application for promotion of a Postal cadet under Classification Regulation 31 (8) is forwarded to the Secretary, Chief Postmasters are to understand that the certificate that the cadet has passed the required examination refers to the examination above mentioned.

46. Chief Postmasters and Officers in Charge who have on their staffs or under their control officers to whom loans have been made from the Fine Account must, when making payment to those officers of any arrears of increment to salary, see that the amount is at once paid in towards reduction of the loan, if, as is usually the case, such payment of arrears is provided for in the form of agreement.

47. In the selection of telegraph messengers, although a Fifth Standard pass is sufficient to qualify them, preference should always be given to youths who have obtained certificates of competency, and still further to those who have obtained certificates

of proficiency, at a public school. Fatherless boys are to be given preference over boys both of whose parents are alive. For the position of letter-carrier or post-office messenger, preference should be given to eligible telegraph messengers.

48. Chief Postmasters and Officers in Charge must take care that every appointment of permanent officers and of telegraph messengers is regularly and promptly advised of on Form P.O. 168, and that the form is fully filled up. The transfer of officers should be reported in the same way on Form P.O. 209. When the permanent appointment as messengers of lads who have previously been employed temporarily is recommended, and the service is continuous, Form P.O. 168 must show the date of the permanent appointment in the ordinary way, and also the date from which the service is continuous.

49. Letter-carriers, telegraph messengers, and others who have qualified for promotion to the Clerical Division, should be informed that application in proper form, supported by the requisite certificates, is necessary to their promotion. Any such application should be accompanied by a report from the local official head as to the capabilities of the applicant, especially as to his progress in telegraphy. For this purpose a test examination in sending and receiving on the Morse instrument for a quarter of an hour each way should be arranged with the nearest central office. The copy written by the officer examined, also a report from the examining officer, both as to the *sending* and the *receiving* of the examinee, should accompany the application. These examinations should be occasionally repeated, and the result reported to the Secretary.

50. Whenever temporary assistance of any kind is required, application should be made, according to the work to be done, to the Secretary or the Superintendent, who, subject to the approval of the Minister, will nominate any person whose name stands on the register as an applicant for temporary employment. No person may, however, be temporarily employed for a longer period than three months at any one time.

51. The name of a proposed temporary officer, the date of his birth, his educational qualifications, and the office to be filled, should be inserted in the telegram requesting authority to employ him. Care must be taken to see that the application and the necessary certificates, the same as those for permanent employment, are produced, and are in order. They should be sent on by first mail after receipt, *except in cases of substitutes for leave-of-absence purposes*. Form P.O. 168 is required to be posted to the Secretary in each instance of temporary employment, except in connection with leave of absence.

52. Persons employed as clerks, whether temporary or permanent, must produce a medical certificate of good health before being employed; but temporary messengers or letter-carriers who are to be employed for a short time as substitutes in the case of leave of absence or other like contingencies need not produce a medical certificate.

53. When applying to the Secretary for authority to employ a temporary letter-carrier, Chief Postmasters, besides giving the name and qualifications of the substitute recommended, must state the amount of wages proposed to be paid.

54. Any lad who may be employed as a temporary messenger does not thereby acquire any right to be appointed after he has passed the age of sixteen years. When a temporary telegraph messenger is required for a limited time only, in case of sickness or absence of any permanent lad, it will not be necessary to telegraph for authority to the Secretary, provided full particulars are given in the voucher form Acct. 355. Similarly, the authority issued with the leave schedules is to be regarded as sufficient to enable the necessary lads to be employed. It is to be distinctly communicated to temporary telegraph messengers that their employment is to be of a temporary nature only, and is not to give any claim whatever to a permanent appointment. Subject to the proviso that boys of superior educational qualifications are to receive preference, the lad whose name appears first on the list should, if eligible, be given an opportunity of refusing temporary employment, fatherless boys being placed first in the order of their applications.

55. Except to provide for cases of sickness or authorised leave of absence, no boy is to be taken on in excess of the authorised number without express approval; but if a boy is likely to be required for two or three months his name should be submitted by post. It will be necessary for Sub-Postmasters to apply to the Chief Postmaster for authority to engage temporary messengers, but the application need not be repeated to the General Post Office.

56. When engaging the services of temporary messengers, for whatever period of time, the selection must be confined to lads who by priority of application and fulfilment of the conditions of employment are first entitled to permanent appointment as vacancies occur. It will devolve on responsible officers, therefore, to keep correct lists of applications for messenger-ships.

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57. Cadets learning to operate the telegraph instrument are to be treated with every consideration in so doing, as the best and shortest means of enabling them to become proficient. Anything like hustling or worrying them, through impatience at their slowness, is to be stopped by supervising officers. Officers at corresponding stations must not be too ready with complaints of incompetence or slowness, when it is known, or should be known, that these disadvantages spring from training cadets in their work. This disposition makes it all the more necessary on the part of supervising officers to take care that the young officers whose interests are thus safeguarded do not attempt to abuse the consideration and kindness shown them.

58. Officers are at the immediate disposal of the Department for transfer to such part of the colony as the exigencies of the service may demand. The circumstances of individual officers will receive due consideration; but, while attention will be given to objections of a personal or private nature in view of a proposed transfer, it is to be understood that private considerations must give place to the interests of the service. The Minister, when officers decline promotion, may be constrained to impose the penalty prescribed in Classification Regulation 29A, of the 20th August, 1900. The regulation is reprinted as follows:—

29A. "The Minister, on the production of satisfactory reasons, may allow any officer to decline offered promotion or appointment; but such officer shall forfeit his right to future promotion: Provided that the Minister after the lapse of two years may allow such officer to be considered again for promotion: Provided also that no officer shall be allowed to refuse compliance with any order of the Minister directing his removal from one position to another."

59. When officers are instructed to prepare for transfer from one place to another an estimate of the cost of removal must be furnished to and approved by the Secretary or Superintendent before action is taken to incur any expense. In every case, as much care is to be taken to keep down the cost as if the officer were removing entirely at his own expense. There is no authority for claims, particularly by unmarried officers, for hotel expenses at destination before obtaining permanent lodgings.

60. Officers transferred from one office to another at their own request will be required to pay their own expenses.

61. All permanent officers of the Department whose salaries are less than £100 per annum, and all who have not been twelve months in the service, are required to give security to

such amount as the Minister may direct. All other officers are guaranteed under the provisions of "The Civil Service Officers' Guarantee Act, 1893."

62. A cadet on reaching a salary of £100 is no longer obliged to find private bond, but comes under the scheme of the Civil Service Guarantee Act. The private bond will, however, remain in force until the officer under guarantee receives notice that the Civil Service Guarantee Board has entered his name on the roll of assurers.

63. Postmasters and Officers in Charge will be held personally responsible for any defalcations which may occur through neglect to obtain fidelity bonds from officers drawing salaries less than £100 per annum.

64. Bonds need not be furnished by Telephone-exchange cadettes unless they perform counter or other clerical duties in addition to their ordinary work.

65. Postmasters not on the permanent staff, but in charge of money-order offices and post-office savings-banks, are required to give bond (P.O. 100) to the Crown, generally in the amount of £200. In the case of small money-order offices and savings-banks, however, a fidelity company's policy of £100 will be accepted in lieu of a private guarantee of £200. The amount of the bond for a money-order office alone is usually £100, and for postal-note offices—that is to say, offices where Postmasters are intrusted with a credit stock of postal notes, but do not transact either money-order or savings-bank business—it is £50.

66. No abbreviations are permitted in filling up forms of bond or contract. All words and phrases must be inserted in full, as, for instance: "New Zealand," not "N.Z."; "Cadette in the Telephone Exchange," not "Cadette, Exchange"; and the proper spaces must be used for the insertion of titles. It will be observed that in the legal description in the form of fidelity bond, for example, the occupation comes after the place of residence.

67. Officers of the Department charged with seeing to the execution of bonds, deeds of contract, and other instruments, must not pass over without remark the action of a surety in witnessing the signature of a principal, or of one principal witnessing the signature of another. Such action is irregular. The witness to any signature must be that of a person not interested in the instrument signed.

68. The security required of a Postmaster or other officer may be given by means of two or more approved bondsmen, or of an approved guarantee society. It is the duty of the Chief Postmaster to see that the bonds required from his subordinates

are promptly executed and forwarded to the Secretary, with a report showing whether the bond refers to the opening of a new office or to a change of Postmaster or his sureties, &c. If, after giving the security of a society, an officer should omit to pay his premium when due, and thereby compel the society to notify the approaching termination of its liability, his salary will, should it be necessary to renew the guarantee, be immediately applied to satisfy the demands of the society.

69. Should either of the sureties die, or withdraw his liability, or become bankrupt or insolvent, or should the guarantee society withdraw its security, the Chief Postmaster must immediately require a fresh bond to be given. When a change of accounting Postmaster takes place a bond should, if practicable, accompany the recommendation of his appointment. Chief Postmasters, and the Officers in Charge at Auckland, Christchurch, Dunedin, Napier, Wakapuaka, and Wellington keep a register of bonds, and are held personally responsible for the amount of any defalcation not covered by bond or guarantee.

DECLARATIONS.

70. Before any person can be employed in the Department, either temporarily or permanently, declarations must be made according to the prescribed forms, with copies of which the Postmasters are supplied; and no person can be permitted to have access to letters, or to perform any official duty whatever, either postal or telegraph, unless both these declarations have been duly made and signed. The following are copies of the declarations referred to:—

Declaration by Post Officer.

“I, A. B., do solemnly and sincerely declare that I will be true and faithful in the execution of the trust committed to my charge, and that I will not willingly or knowingly open, detain, return, or delay, or cause or suffer to be opened, detained, returned, or delayed, any postal packet which comes into my hands, power, or custody, by reason of my employment in the postal service, except with the consent of the person to whom such postal packet is directed, or in such cases as are or may be provided for by the Post Office Acts, or by any rules or regulations to be made in pursuance thereof.

“And I do further declare that I will not intentionally read the contents of any postal packet which I may lawfully open, except so far as may be necessary for the purpose of ascertaining the name and address of the writer or sender, or for any other lawful purpose; and that I will not divulge to any person what-

ever, except so far as lawfully required, any of the contents of any such postal packet which may come to my knowledge in course of opening and examining the same for any such purpose as aforesaid, or any information which may come to my knowledge with respect to the business of the Post-Office Savings-Bank."

Telegraph Officer's Declaration.

I, [Name in full], do solemnly and sincerely declare that I will be true and faithful in the execution of the trust committed to my charge, and that I will not willingly or knowingly divulge the contents of any telegram coming to my knowledge in my official capacity, nor will I suffer any other officer in the service to divulge the contents of any telegram coming to his knowledge in his official capacity. Moreover, I will neither detain nor delay, nor will I suffer any other officer in the service to detain or delay, any telegram intrusted to the charge of the Department for delivery, unless in such cases as may be provided for by the regulations and conditions approved of by the Electric Telegraph Commissioner.

Telephone Exchange Officer's Declaration.

I, [Name in full], do solemnly and sincerely declare that I will be true and faithful in the execution of the trust committed to my charge, and that I will not willingly or knowingly divulge or make known any communication or message, or the purport of any communication or message, which may come under my notice while acting or employed as Exchange Clerk (or Cadette); nor will I divulge or make known the contents of any telegram coming to my knowledge in my official capacity, nor will I suffer any other officer in the service to divulge such communication or telegram coming to the knowledge of such officer in his or her official capacity; that I will neither detain nor delay, nor will I suffer any other officer in the service to detain or delay, any message, telegram, or communication intrusted to my charge for delivery, unless in such cases as may be provided for by the regulations and conditions approved of by the Electric Telegraph Commissioner.

These declarations may be made before a Justice of the Peace or a Postmaster duly authorised by warrant under the hand of the Governor to take and receive statutory declarations; and the postal declarations before a departmental officer of the First Division, or of the First, Second, or Third Class; a Chief Postmaster of the First, Second, or Third Grade; or a Postmaster of the First Grade.

71. The declarations must be subscribed to by any Customs officer, or any other person who may be appointed under section 32 of "The Post Office Act, 1900," to witness the examining, opening, and disposal of letters, &c., under sections 26 and 28 to 31 of the same Act; also by Railway operators or other employees of the Department, or the employees of mail-contractors, whose duties afford them cognisance of postal or telegraph matters, or who are required to handle mails. In the event of the re-engagement of temporary employees by the Department or mail-contractors, the declaration must be taken at the commencement of each fresh term of their engagement. A Customs officer examining parcels for the assessment of duty only need not be required to make the declarations.

72. Chief Postmasters have the custody of the declarations of all officers within their respective districts, with the exception that the declarations of telegraph officers in the telegraph-offices at Auckland, Christchurch, Dunedin, Napier, Waka-puaka, and Wellington remain in the custody of the respective

Officers in Charge. Chief Postmasters and these Officers in Charge will be held responsible that declarations, both postal and telegraph, are filed for every officer under their control. Inspectors of Telegraphs are responsible for requiring linemen and other officers and persons engaged in telegraph construction and maintenance to make the declarations, and for filing the declarations when made.

73. When an officer is removed from one district to another his declarations must be forwarded to the Postmaster or the Officer in Charge of the office to which he has been transferred. After being noted they must be sent to the Chief Postmaster, except in the cases provided for in Rule 72.

74. The declarations of officers no longer in the service must be sent to the Inspector, General Post Office, Wellington.

CONFIDENTIAL NATURE OF DUTIES.

75. No information regarding any matter which may come to the knowledge of any officer through his employment in the Department shall, without authority, be given or made public by him under pain of dismissal. This instruction applies not only to Post Office and Telegraph matters generally, but to all matters relating to Old-age Pensions, Advances to Settlers, Public Trust Office, Government Insurance, Customs, Land and Income Tax and Valuation transactions, as well as all other matters respecting receipts and payments of moneys on behalf of other branches of the public service, including the counter-signing and payment of Treasury cheques. No information may be given respecting letters, &c., which pass through a post-office, except to the persons to whom they are addressed. No officer may make public any official communication which he may receive, unless he shall be directed to do so. Members of Parliament have no privilege in these respects.

76. No letter or packet whatever is to be returned to the writer or sender thereof except as provided by the Post Office Act. By the Post Office Act the power to open, detain, or delay a post-letter is vested in the Governor alone. An exception is made of official letters, which may be returned, or otherwise disposed of on warrant signed by the Postmaster-General.

77. All telegrams must be regarded as strictly confidential, and treated with the same care and secrecy as sealed letters. Any officer divulging the contents of a telegram, save and except to the sender or addressee thereof, or making improper use of any telegram passing through his hands, will render himself liable to dismissal, and to the penalties provided under the thirtieth section of "The Electric Lines Act, 1884."

No officer shall communicate to any other officer the contents of any telegram coming to his knowledge, save and except for the transaction or furtherance of the business of the Department, and items of news or official information may on no account be made public.

78. Requests by telegram from the public to officers in their official capacity for information as to the results of athletic contests, horse-racing, and other such matters of public interest, must not be complied with. Should any telegram of the kind be handed to them for transmission, they are to suitably inform the sender of the rule. Any officer so addressed, on being sent the telegram in spite of such warning, will hand it without further dealing with it to the Officer in Charge or the Postmaster for his action. Information which may come to the knowledge of officers by telegraph, prior to results being published in the ordinary way, is not to be made known. This also applies to information received on Railway wires. (See Rule T. 75.)

79. Any officer who shall receive in any form a reward or gratuity for affording preferential advantages in the forwarding, delivering, or posting of letters, telegrams, &c., or any officer cognisant of such violation of rule who shall connive at or fail at once to report the same, shall be liable to a fine not exceeding £10, and may, in addition, be summarily dismissed.

80. No person unconnected with the Department, other than a duly accredited Government auditor, who must have subscribed to the Post and Telegraph declarations, may be admitted into any permanent post, telegraph, or telephone office, or telephone exchange (except in the case of telephone bureaux), or into any part of the building other than the public office or the Postmaster's private office, without the authority of the Secretary, the Superintendent, or an Inspector of the Department. This rule also applies to Government Insurance agents, who must transact their business either in the Postmaster's private office or over the public counter. Before the work at country post-offices can be performed by persons other than Postmasters duly appointed by the Postmaster-General, the Chief Postmaster's permission must first be obtained, and the persons desired to perform the work must sign the declarations.

81. No person representing himself to be an inspecting officer is to be permitted to have access to any office, or in any way to deal with the cash, forms, or books, unless he is known, or can produce satisfactory credentials. Should any such person attempt to obtain entry into any office the fact must be immediately telegraphed to the Chief Postmaster. The police should also be informed.

82. When it becomes necessary for inspectors of works or tradesmen to enter any part of an office except the public room, the name of any such person is to be noted, and the date of his access, and the circumstances reported to the Chief Postmaster. Every such person must, while so employed, be under the surveillance of an officer of the Department, and must on no account be left alone in the office.

DISCIPLINE.

83. The action required to be taken on any instruction received from the General Post Office is not complete until advice has been despatched to the General Post Office that the instruction has been carried into effect. All instructions received must be reported on as duly carried out; and action approved of as having been taken. (See Rule 20.)

84. Postmasters are under the direction of the Secretary, and are required to obey the instructions of the Inspectors or Assistant-Inspectors. Sub-Postmasters, however, are directly subordinate to their Chief Postmasters, and in communicating with the General Post Office must do so through their chief offices, or through the District Inspector of Telegraphs in connection with matters under the control of the Superintendent.

85. It is the duty of a Chief Postmaster to see that his Sub-Postmasters observe the rules laid down for their guidance. He should suffer no breach thereof to go unnoticed; and, if such breach be flagrant, or if his admonitions are neglected, he must report the case to the Secretary.

86. Charges of malversation of office brought by a junior against his superior officer must be made within seven days of the date of the alleged occurrence, or within seven days of the time of the discovery of the occurrence. To defer reporting for a longer time will be regarded as evidence of malice.

87. Chief Postmasters must send on without delay to the Postmasters at the principal business centres in their respective districts all important notices of any description which they receive from the General Post Office, including notices of foreign mails outwards. On being applied to by the public for public information, Postmasters should apply in turn to their Chief Postmasters in cases where they have not the information required.

88. A Postmaster is responsible for the good order and efficient state of his office. He is expected, as far as possible, to be familiar with and proficient in the various duties of the office; he must also be fully acquainted with all rules in force for the administration of his office, and must see that his subordinates are fully acquainted with them.

89. Postmasters and officers in charge of staffs have the grave responsibility cast upon them of seeing that the private habits of their assistants are beyond reproach, and their conduct not likely to bring them into trouble or to discredit the Department. Should any case come under review in which an employee has been allowed to drift into "fast" company or undesirable habits through the failure of proper check or oversight by his Postmaster or Officer in Charge, the circumstance will be seriously noticed. It need scarcely be pointed out that nothing bordering on espionage, or action likely to injure the self-respect of any employee, is necessary to enable responsible officers to keep in touch with the outdoor habits of the officers and other employees on their staffs.

90. A Postmaster should be careful to see that each officer through whose hands official money passes accounts for it as soon as possible. The accounts of the counter-clerks should be examined at short and irregular intervals, and the Postmaster should personally ascertain that the officers responsible for the money-order and savings-bank cash, the sale of postage-stamps, &c., do actually possess the moneys and postage-stamps shown in their accounts. Stamps advanced for sale at the counter and the money-order and savings-bank cash should be checked daily, and, at any office where more than one officer is employed, the checking must be done by some one other than the officer who has immediate charge of the stamps or cash. Any neglect of this direction will render the Postmaster liable for any loss consequent thereon.

91. The Chief Clerk at each chief post-office will act as examining officer of the stock of postage and revenue stamps of his Chief Postmaster. In this capacity he is subordinate to the Secretary alone.

92. An officer of the Department is forbidden, on pain of dismissal, to borrow money from his subordinate, or to lend money to his superior officer. He is also strictly forbidden to become security for fellow-officers in raising a loan.

93. No Postmaster or other officer may make use of any portion of official cash for private purposes. No breach of this rule will be excused.

94. Officers are strictly forbidden to cash cheques for any officer of the Public Trust Department. They are also to understand that the Post Office is not to be made a medium for negotiating private cheques except as stated hereunder.

95. Cheques drawn by local bodies, such as a County or Borough Council, may be cashed on the local body indemnify-

ing the Post Office against loss arising from forgery, fraudulent alteration, or any other cause whatsoever.

96. At isolated places where there is no bank agency an arrangement may be made whereby cheques aggregating a fixed amount, drawn by well-known firms and settlers of repute, may be cashed by Postmasters, provided the bank on which such cheques are drawn guarantee to honour them to an amount to be determined between the drawer, the bank, and the Post Office. No arrangement of this nature may, however, be made without the express authority of the Secretary.

97. A Postmaster is not required to receive cheques from the public on behalf of other Departments except as stated in Rule 693.

98. Postmasters must not make any advance of salary to any officer out of the official cash without the express permission of the Secretary.

99. If an officer be guilty of or charged with dishonesty, intemperance, insubordination, or any other serious offence, or in any way show himself unworthy of confidence or unfit for his position, the Postmaster must at once report the case to the Secretary through the usual channel, and the written defence of the officer must accompany the report. Such officer must be immediately suspended from duty pending the decision of the Minister.

100. When an officer is suspended, and, after investigation of his case, is dismissed, his pay will cease from date of his suspension. If he is reduced, the reduction of salary will date from his suspension; but if reinstated he will receive all arrears of pay. In serious cases of irregularity, such as drunkenness, insubordination, or other grave offence or dereliction of duty, the Minister may, as a lesser penalty than dismissal or reduction of salary, fine the officer at fault in any sum not exceeding £50.

101. Officers on the permanent staff are expected to devote the whole of their time to the service of the Department. They are forbidden to act as directors of companies, chairmen or members of committee of building societies, &c., and are not allowed to carry on any private business or calling, to act as agent for any public or private company, or for any private firm or individual, or to hold office in any public capacity, without the special permission of the Minister. Officers must not be connected with a newspaper, either in editing, corresponding for, printing, or managing the same, nor must they give information on official matters to any newspaper without authority.

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102. It is the duty of officers to assist in either branch of the Department, when required to do so. Officers should endeavour to attain, as far as possible, to a knowledge of all branches of duty, as general efficiency will have its due weight in the selection of officers for promotion.

103. Officers should abstain from taking a prominent part in the proceedings of meetings of trading companies in which they may hold shares, unless they are of opinion that the protection of their interests renders it necessary they should do so.

104. Beyond recording their votes, officers are prohibited from interfering in elections.

105. No officer may attend a Court of law for the purpose of giving evidence, or appearing for the Crown, without authority from the Secretary; nor may any proceedings under "The Post Office Act, 1900," or "The Electric Lines Act, 1884," or any amendments thereof, be undertaken without the permission of the Secretary.

106. Officers of the Department are not liable for jury service. Officers summoned should appear and claim exemption under section 4 of "The Juries Act Amendment Act, 1898," if they have not already done so when their names were first put on the jury list.

107. Certificates of discharge will be issued only to officers who have actually tendered their resignation, or upon the official request of the principal officer of another post and telegraph administration. Such certificates will be issued from the General Post Office. Postmasters or other principal officers are forbidden to give any certificate to an officer, by unofficial letter or otherwise, without the express permission of the Secretary.

108. No address or testimonial may be accepted by any officer, in respect of his official duties, without the express permission of the Minister.

109. Officers are invited, when passing through Wellington on transfer, special service, or leave of absence, to report themselves to the Secretary.

110. A Postmaster should be careful to see that every possible precaution is taken to secure his office against burglary. Particular attention should be given to door and window fastenings. Cash, stamps, or other valuable property should not be left about carelessly day or night. Cash and stamps should be deposited in the safe every night; and all cash not required for change should, when practicable, be banked. Wherever it can readily be done, the cash in hand at or towards the end of the week should be remitted to the chief office, so that there will

be only a bare supply of money in the office over Sunday. Safe-keys are to be put into a place of safe deposit nightly. (See Rule 238.)

111. Officers of the Department may communicate with each other by telegraph memoranda. Under no circumstances is the ordinary work to be interfered with, and any abuse of the privilege will be seriously noticed. Transmitting operators must send and receive such memoranda. Questionable communications must be submitted to the Postmaster or the senior officer on duty for scrutiny. Any officer intercepting or destroying them will be fined. Irregular communications and communications subversive of discipline are forbidden, and must be withdrawn by the sender. Telegraphic memoranda between officers are required to be properly signed with the usual signature of the sender. If a scrutinising officer thinks that for the sake of brevity the surname only will sufficiently identify the sender at transmitting offices and the office of destination, he may pass the telegram signed with the surname only. Officers are not permitted to forward their private correspondence with each other free of postage.

112. A Postmaster must forward to the Secretary, through his Chief Postmaster, any newspaper-extract containing comments or correspondence on the working of the Department, or the extension of postal or telegraphic communication, or giving any information on the postal or telegraph service likely to be of use or interest to the General Post Office. Chief Postmasters and Officers in Charge should take steps to systematize this work in order to insure its frequent revision, so that nothing which should be within the cognisance of the Department in the way of newspaper comment may be missed. It may sometimes be a matter of reasonable doubt whether a newspaper notice is of sufficient importance to be extracted, but it will be always better to err on the side of redundancy.

113. At Auckland, Christchurch, Dunedin, Napier, and Wellington, extracts relating to telegraph matters will be forwarded to the Secretary by the respective Officers in Charge, and not by the Chief Postmasters. At combined offices Chief Postmasters or Postmasters will attend to extracts on both postal and telegraphic matters.

114. Such matters as intimately affect the Department though they are not wholly controlled by it, as, for instance, an ocean-mail service, international rates of postage, wireless telegraphy, or submarine cables to or from New Zealand, come within the scope of these instructions, which also apply to speeches of members of

Parliament, and candidates therefor; not necessarily election speeches, but any on topics of State, and any comments thereon.

115. Three copies of parliamentary speeches, or of articles or paragraphs on general matters of State, two copies of articles or paragraphs on ocean-mail services, postage rates, telegraph cables, &c., and one on matters referred to in Rule 112 are required. Of the two cuttings on ocean mails and telegraph cables, one is for the information of the High Commissioner, and must not be marked otherwise than by completing the heading of the form and impressing the date-stamp of the office from which it is sent in.

116. Duplicate copies of newspaper-cuttings on any other subject of paramount importance for the time being should be forwarded to the Secretary.

117. An extract should be completely affixed, without lap-over or loose part, to the foolscap form supplied for the purpose, and headed as prescribed by the form, the subjects being fully stated.

118. Every officer is forbidden to make any application or communication respecting his position in the service through a member of Parliament, or any of the public, or in any other way except through the usual official channel.

119. A letter-carrier or telegraph messenger who is bitten by a dog while in the performance of his duty is at liberty to apply to the owner for compensation; and, if his application be fruitless, he can have recourse to legal proceedings, but at his own risk.

120. Should an officer meet with an accident while engaged in playing football, in bicycle-riding, or in any other violent athletic exercise, the pay of such officer may be stopped during any absence resulting from such accident, or he may be required to procure a substitute.

121. No officer is permitted to enter his office, or to remain therein, unless for the performance of his duties.

122. All officers are required to devote themselves during the hours of business exclusively to the discharge of their public duties. No officer will be allowed to leave his office during such hours, except on official business, and then only, if he be an officer in a subordinate position, by express permission of the permanent head of the Department or his own branch. Officers having to attend at more than one place of business shall, as far as possible, attend at stated times, and shall post a notice of such times of attendance at the doors of their several offices. Officers are not, during the hours of business, to receive private

visitors, to hold communication or conversation with strangers beyond what is strictly necessary for the transaction of the business of the Department, or otherwise to allow their attention to be engaged in private affairs.

123. Officers on duty may smoke in telegraph-offices from 7 p.m. Smoking in post-offices, unless specially authorised by the Secretary, is absolutely forbidden. Under no circumstances will permission be given to smoke in mail-rooms.

124. Officers on duty in telegraph-offices are allowed to read newspapers or books before 9 a.m. and after 8 p.m. only.

125. Post-offices are open to the public, unless otherwise specially directed, between the hours of 9 a.m. and 5 p.m.; and at country offices, where private boxes are not provided, and where mails arrive after 5 and before 8 p.m., a delivery of letters is made for a quarter of an hour after the mails have been sorted. Officers are in all cases expected to be in attendance in good time to permit the office to be in full working-order by the time it is opened to the public. The Minister may, however, vary or extend the hours of business at any office, and officers are required to attend to the business of their respective offices during such prescribed hours.

126. At offices where a luncheon-hour is specially authorised it must be clearly understood that no telegrams of an urgent nature proffered by the public are to be refused transmission when the office is closed for luncheon. A notice is to be displayed in a conspicuous place stating that "urgent" telegrams will be received during the luncheon-hour, and indicating how the attention of the officer in charge can be secured. This is a matter in which officers can do much to minimise inconvenience arising from the closing of offices for the purpose stated, and it is expected that every effort will be made to avoid delay to important work.

127. No luncheon interval will be allowed at any office where both a Postmaster and a cadet are employed. In any case of an addition to staff involving compliance with this regulation the Chief Postmaster will make a special report for the purpose of having the list of offices closing for the luncheon interval altered.

128. Every post-office is closed on Sunday, and on Good Friday and Christmas Day, and no officer is required to attend on any of those days for postal duty except by express direction of the Minister. English mails arriving then are not to be sorted for purposes of public delivery. This last provision also applies to official holidays.

129. For the hours of attendance at telegraph and telephone-offices, or at telephone exchanges, also for the hours of Sunday and holiday attendance, refer to the latest issue of the Guide.

130. The following days in each year shall be observed as holidays :—

- (1.) New Year's Day, Good Friday, Easter Monday, the Birthdays of His Majesty and of the Prince of Wales, Christmas Day, and Boxing Day.
- (2.) Whenever any such day shall fall upon a Sunday, the day following shall be substituted for it.

Good Friday and Christmas Day are regarded as Sundays for the purposes of Departmental attendance.

131. At offices provided with flags the New Zealand Ensign is to be flown on New Year's Day, Accession Day, St. Patrick's Day, Easter Monday, St. George's Day, Empire Day, the Prince of Wales's Birthday, Labour Day, the King's Birthday, St. Andrew's Day, Queen Alexandra's Birthday, and Boxing Day, and on special leave being obtained may be flown on local festival days.

132. The ensign is on no account to be used for mere signalling purposes, and must not be flown at half-mast without special authority of the Secretary.

133. The Minister may require the services of officers during any holiday, but in such case, and in lieu of any payment for overtime, such officers will be entitled to a holiday, or relief from duty, upon such other day as shall not interfere with public business.

134. Special announcements as to holiday attendance or duty are made from time to time in the Official Circular. A notice of holiday-closing should be exhibited in some conspicuous place at the office at least three days prior to the holiday, and in the case of telegraph- or telephone-offices the notice must specify the hours of attendance.

135. The attendance of any or of all the persons employed in any office may be required at any time for official duty.

136. When requested by the General or District Traffic Manager of Railways to remain on duty for the purpose of transmitting telegrams on urgent railway business, officers are to carry out such instructions without reference to the General Post Office; but a report of the circumstances must at once be made to the Secretary by wire.

137. An attendance-book for clerks and operators, also one for letter-carriers and messengers, must be kept, and

in each should be recorded the time of arrival and departure, and the total daily attendance, any irregularity in attendance, and the amount of fine inflicted therefor. The actual and not the officially due time of attendance must in all cases alone appear. A red line should be drawn across the book at five minutes past the hours at which the various staffs of officers commence duty, and an explanation required of every officer whose name appears below the line. The five minutes' grace is a privilege, and is not to be taken when not required, and not in any way to be treated as a right. In the case of letter-carriers each man is to set down, in addition, the time at which his delivery is commenced and completed. The attendance-books must be daily examined and signed by the head of the office, who must satisfy himself that each officer makes his own entry.

138. Punctual attendance is of the greatest importance, and, in reporting on the merits of an officer, it should be stated whether his attendance has been regular and punctual.

OVERTIME.

139. Overtime, if paid for, is paid for at the following rates :—

	Per Hour.
Officers drawing salaries exceeding £250 ...	2s. 6d.
Officers drawing salaries exceeding £200 and not exceeding £250... ..	2s. 0d.
Officers drawing salaries exceeding £100 and not exceeding £200... ..	1s. 6d.
Cadets and cadettes	1s. 0d.
Other officers drawing salaries not exceeding £100	1s. 0d.
Telegraph messengers	0s. 6d.

140. Subject to the provisions hereinafter contained, overtime shall be payable as follows :—

- (a.) To officers called on to perform postal duties in the sorting and delivery of mails or in other operations incidental thereto at chief post-offices, or telegraph duties (midnight cable attendance excepted) at offices at which there are regular shifts or changes of staff—namely, the offices at Auckland, Blenheim, Christchurch, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Napier, Nelson, New Plymouth, Oamaru, Thames, Timaru, Wakapuaka, Wanganui, Wellington, and Westport: For Sunday attendance; for attendance on statute holidays after three hours

of duty already performed; and for attendance on other days in excess of ninety-six hours in two consecutive weeks.

- (b.) To officers regularly called on to perform telegraph duties, for press-work only on a Sunday at the following offices — namely, Ashburton, Gore, Hamilton, Hastings, Hawera, Kaikoura, Marton, Masterton, Palmerston North, Reefton, Rotorua, and Waitara. The occasional performance of press-work at these or any offices will not entitle any officer performing it to payment for overtime.

141. No overtime allowance will be made to officers of either branch of the service unless the extra attendance exceeds twenty minutes. Attendance up to forty-five minutes will count as half an hour; over forty-five minutes, as one hour. No overtime will be payable for midnight cable Press attendance.

142. No payment for overtime for services other than those provided for by these regulations will be allowed except in cases of extraordinary or exceptional attendance, and then only when specially approved by the Minister.

143. In lieu of payment for overtime it shall be optional with the Minister to allow an equivalent reduction of ordinary duty either immediately before or immediately after the overtime duty is performed.

144. When telegraph officers performing 9-to-5 duty are specially required to return in the evening for extra duty, and are unable to get home to tea, the Department will pay for the actual cost of that meal. A similar payment will be made on exceptional occasions to postal officers required to give continuous attendance over and above their ordinary hours of duty, preventing their getting home to a meal, and to letter-carriers who are unable to obtain breakfast through unusually early and continuous attendance. The special authority of the Secretary is to be obtained in each case.

145. Claims for overtime on Sundays and holidays must not include midnight cable attendance. Officers performing Sunday or holiday duty, in addition to midnight cable duty, are not entitled to overtime payment for the latter.

146. In preparing claims for overtime on Sundays the overtime is only to count from the time officers are required to be on duty — namely, 9.30 a.m. and 5 p.m. — unless the officers are ordered to attend earlier. This instruction must also be observed in regard to holiday overtime as far as it is applicable.

LEAVE OF ABSENCE.

147. Every officer in the Clerical Division of the Department may be granted leave of absence for recreation on the following scale:—

- (1.) Where an officer has served for fifteen years or upwards, not exceeding four weeks in each year:
- (2.) Where he has served less than fifteen years, and ten years or more, not exceeding three weeks in each year:
- (3.) Where he has served one year and less than ten years, not exceeding two weeks in each year.

148. Officers in the Non-clerical Division may, after completion of twelve months' service, receive two weeks' leave in each year. Night-watchmen may also receive two weeks' leave. (See Rule 156.) Telegraph messengers may be given a week's leave in each year after one year's continuous service.

149. Female officers on the classified staff on completing ten years' service may receive three weeks' leave of absence in each year. This, however, is to be on the express condition that the behaviour of the officer has been in every way satisfactory; that intermittent leave has been for a minimum number of days only; that absence from sickness has not exceeded one week; and, more generally, that the duties have been properly performed, and that there has been practically an absence of complaint on the part of the public where this rule applies to Exchange cadettes.

150. No officer shall be entitled to claim leave of absence as a right; and, if for any cause the Secretary or Superintendent thinks such leave ought not to be granted, he may refuse the same in any case.

151. The annual leave-of-absence schedules are required to be prepared in duplicate by Chief Postmasters and the Officers in Charge at Auckland, Christchurch, Dunedin, Napier, Waka-puaka, and Wellington, in the month of November, and should reach the hands of the Secretary not later than the 10th day of December in each year. The duplicate schedules will, when the leave is approved, be returned to the offices, to be retained as a record.

151A. Application form P.O. 85 is not required from officers at chief post- or telegraph-offices except when special leave is applied for; but officers at all other permanent offices must forward applications to their respective chief offices not later than the 30th day of November. Under the heading of "Leave taken for the previous year," the number of days of

sick and special leave must be shown as from the 1st December to the 30th November.

152. Four sets of schedules must be prepared, as follows:—

- (1.) Permanent Postmasters (beginning with the Chief Postmaster).
- (2.) Clerks, telegraphists, cadets. (In the case of chief telegraph-offices, beginning with the Officer in Charge.)
- (3.) Exchange, despatch, and counter clerks, distributors, message-boys. (The designation of each officer to be shown under the heading "Office.")
- (4.) Letter-carriers, messengers. (The designation of each officer to be shown under the heading "Office.")

Linemen should make individual applications to the Superintendent of Electric Lines, through the District Inspectors of Telegraphs.

153. In cases in which officers do not desire leave of absence, their names, and the names of their offices, length of service, and leave taken, must appear in the proper places. An officer failing to avail himself of the annual leave provided for will not on that account be entitled to a more lengthened term of leave in any subsequent year, unless by consent of the Minister.

154. Chief Postmasters and Officers in Charge should arrange the annual leave of their officers so that it will be spread equally over the whole year, in order to avoid inconvenience to the public and the Department through an unusual number of officers being absent at any one time.

155. To prevent deductions for leave by substitute, a note should be made at the foot of the schedule showing the number of days taken for which a substitute may have been provided. This also applies to special leave on account, for instance, of Volunteer parades and encampments, and official attendance at Courts of law. The circumstances attending special leave taken for other purposes must also be similarly set out. The reference marks to the footnotes should be made in red ink in the "Special leave" column. To insure uniformity care should be taken to prepare the schedules in accordance with the directions thereon. Telegraph messengers should be designated "Message-boys," and Post-office messengers shown as "P.O. Messengers." Each schedule and its duplicate must exactly correspond in the order, number of entries, &c.

156. Officers' length of service must be checked by the

Classification List. Distributors' service since 13th September, 1890, is to be counted in full for leave purposes. The service of a promoted telegraph message-boy must be counted for leave purposes from the date of promotion. Twelve months are to elapse before leave in his new rank can be granted to such an officer.

157. Care must be taken to see that when more than the authorised leave is applied for in any case a special application is attached, and the matter referred to in the covering letter. Officers are not allowed to forestall their leave of absence for a subsequent year, and are not granted annual leave beyond the regulation limit, unless the circumstances are very exceptional.

158. Leave schedules, in duplicate, *and unfolded*, must reach the Secretary not later than the 10th December. In place of being forwarded loose or tied in one bundle only, the schedules must be separated into two sets, viz.: (1.) The set for the Head Office: the sheets to be kept together by means of a paper-fastener, and numbered in *lead-pencil* in the right-hand top corner. (2.) The set for return to the chief post-office or telegraph-office: a paper-fastener also to be used in this case, and each sheet marked in red ink "Duplicate" in the right-hand top corner and numbered. The outside cover should be labelled prominently "Leave schedules."

159. As individual applications from officers at the chief post and chief telegraph offices need not be sent, a covering letter should accompany the schedules, setting out the cases in which leave is recommended to be withheld or reduced owing to the misconduct or indifferent record of any officer during the year. Leave of absence will be granted only to such officers as merit it. The proposals for the employment of substitutes, where necessary, should also be dealt with in the covering letter.

160. The movements of Postmasters or their subordinates, in commencing or concluding leave, must be reported to their respective Chief Postmasters. This instruction applies to all absences exceeding one day, unless on business of the Department; and when an officer takes his annual leave as part of sick-leave, a separate advice should be forwarded for each description of leave. In every case, the leave-number allotted in the schedule of annual leave should be quoted opposite the name of the officer who may be absent. The initials of the officer's full Christian name must be given on the advice. An officer failing to report himself on the expiration of any authorised

leave must be reported as absent without leave, and he will be liable to suspension with forfeiture of pay, or to dismissal, or to be otherwise dealt with, as the circumstances of the case may warrant. Advice of leave-movements must not be made by telegram, unless the officer departing for or returning from leave is a Postmaster.

161. Form P.O. 65 (List of Absentees) provides that a weekly statement of absentees shall be sent to the General Post Office by Chief Postmasters, Inspectors of Telegraphs, and Officers in Charge. There is no necessity for sending separate advices on Form P.O. 146 to the General Post Office; but the form may be used between sub-offices and chief post-offices.

162. Chief Postmasters must, by means of the necessary codes given in Rule T. 2, telegraph the dates when a Postmaster, or an officer performing duties for another Department, commences leave and returns to duty, at the same time giving the name of the relieving officer, and also stating whether there is a bank deposit account at the place or not.

163. In cases of absence from sickness for any period extending over two days, a medical certificate on form P.O. 267 is necessary, but Postmasters may require that a certificate be supplied forthwith. The certificate should state the nature of the illness or accident. When being forwarded to the Secretary the certificate must be covered by form P.O. 106, and the form headed with the name of the officer absent, his official designation, and where stationed. The date of commencement of the sick-leave to be stated, and also, where practicable, the date when the leave ended.

164. Officers unable to resume duty on account of sickness must report the state of their health every Saturday morning, and they must not absent themselves from duty for a day longer than is absolutely necessary. The utmost vigilance should be exercised to prevent or detect absence on a false or insufficient plea of illness. Malingering, if absolutely proved, will be followed by dismissal.

165. Cases of accident while on duty should be reported specially, and the certificate of a medical practitioner accompany the report.

166. When a Chief Postmaster requires leave for more than one day he must make application to the Secretary, stating how he means to provide for his duty.

167. Applications for extension of leave of absence will not be entertained, unless it is clearly shown that the circum-

stances of the case are of an altogether exceptional and pressing nature.

168. Exchanges of duty or leave by substitute not exceeding one day may be arranged between officers with the consent of the Chief Postmaster or Officer in Charge. Such leave by substitute will not be debited against annual leave, although it must appear in the weekly list of absentees. It is absolutely forbidden to offer or accept a monetary payment in consideration of exchanges of duty or relief undertaken.

169. All permanent Postmasters must render weekly to their chief offices a return of absentees, to be incorporated in the weekly district return, Form P.O. 65, sent to the General Post Office. The return from sub-offices should be posted so as to reach chief offices not later than the 1st of the month.

170. Chief Postmasters and Officers in Charge must furnish to the Secretary each half-year, ending with March and September respectively, a return, on Form P.O. 165, of absentees on account of sickness at their own offices only, country offices not to be included. In the March return it will also be necessary to show, immediately above the heading "Special Remarks," the actual total number of officers absent during the whole year, male and female separately. The officers away are to be counted only once, no matter how often they may have been absent.

TRAVELLING AND RELIEVING ALLOWANCES.

171. Officers on relieving-duty must report their movements to the local head officer, who will advise the Secretary. They will be paid the following allowances :—

	Per Diem.	
	s.	d.
(1.) While actually travelling on shore	10	0
(2.) While relieving	7	6
(3.) While at sea,—		
For the first day	10	0
For subsequent days	2	6

Except, however, that cadets and other junior officers drawing salaries not exceeding £100 a year, when appointed to relieving-duty, will be paid actual expenses only during the period of such relieving-duty; claims for such actual expenses to be supported by vouchers, and to be subject to revision by the Secretary. Cadets entitled to lodging-allowance, when appointed to relieving-duty involving separate payment for such duty, will not be entitled to claim lodging-allowance for a longer time than one week after the relieving-duty commences. Only actual expenses

will be paid for day of return to home or arrival at station. Cost of transport by land and sea will be paid by the Department.

172. Except in cases where a higher rate is, or may be, specially authorised by the Minister, other officers travelling on the service of the Department will receive the following allowances for personal expenses :—

		Per Diem.	
		s.	d.
(1.) Officers drawing salaries not exceeding £400 per annum	... ..	10	0
(2.) Officers drawing salaries exceeding £400 per annum	... ..	12	6
(3.) While at sea,—			
For the first day	... ..	
For subsequent days	... ..	2	6

{ The ordinary on-shore allowance.

For the last day's travelling actual expenses only will be paid. The cost of transport by land and sea will be paid by the Department. (See also Rules 59, 60.)

173. The actual expenses will be paid, up to £7 10s., of removal of newly appointed cadets from their homes to the places to which they are appointed.

174. Vouchers for steamer-fares, or any other expenses whatever in connection with the travelling or transfer of officers, are not on any account to be paid until they have been checked at the Secretary's office and payment authorised. This does not apply to railway-fares. In all cases the vouchers must show the office from which an officer departs and that at which he arrives.

175. Officers should, when practicable, travel by the Government steamers, the masters of which have been instructed to carry Government officers and their families who are travelling on the public service, on the written orders of the local heads of their Departments. The following instructions relative to granting passages in the Government steamers are dated as taking effect from the 1st April, 1897: Government officers, their wives and children, will be allowed passages on the approval of the Minister of Marine, a charge of 7s. 6d. a day (children under fourteen half-rates) being made; fore-cabin passengers being charged 3s. a day. In case of trips to outlying islands of New Zealand, or to the West Coast Sounds, 10s. a day to be charged. This daily rate to be charged from last commercial port of departure. All orders for passages are to be approved by the Minister of Marine. Tickets will be issued by the Marine Department subject to the understanding that they are only available

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if there is sufficient room (persons travelling on public service having preference); that the person or persons in whose favour they are issued may be required to leave the vessel at any port; that the acceptor of the ticket assumes all risks of accidents, and expressly agrees that the Government shall not be liable under any circumstances, whether by negligence, criminal or otherwise, of its agents or others, for any injury to the person or persons, or for loss or injury to property while using the ticket; and, as to such person or persons, the Government shall not be considered as common carriers or liable as such.

176. Ordinary business discretion must be exercised by responsible officers in despatching their subordinates on transfer to their destinations. In committing the Department to the paying of travelling-allowances, local officers must ascertain that those to whom they issue orders for removal are able to continue their respective journeys throughout their entire length without such stoppage as customary foresight and reference to a time-table would avoid.

177. Officers relieving Postmasters must not fail to furnish the nearest agent of the Bank of New Zealand with specimens of their signatures, for the purpose of verifying the counter-signatures to Treasury cheques and the signatures to cheques drawn on the Postmaster's Deposit Account.

178. The attention of all officers is called to Regulation 4 (given hereunder) of the Civil Service Regulations, 1873, and it is directed that the provisions of the regulation be strictly adhered to :—

Fees or Remuneration not to be received.

4. No fee, reward, or remuneration of any kind whatsoever beyond his salary shall be received and kept for his own use by any officer for the performance of any service for the Government. All fees received by officers attending in their official character under a subpoena or order to give evidence or to produce papers in any Court shall be paid by such officers into the general revenue, and such officers shall duly enter and account for all fees received by them for the performance of such duty, and shall transmit to the head of their branch an account and vouchers of all the necessary expenses, if any, incurred by them in the performance of such duty.

179. A relieving Postmaster is not entitled to the fees or commissions payable to a Postmaster; but in cases where the latter is absent on extended leave, exceeding a period of three months, the relieving officer may claim fees and commission.

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When the Postmaster whom he is relieving is also a Registrar of Births, Deaths, and Marriages, and such duties are for the time being intrusted to a deputy not connected with the Department, care must be taken to see that the fees received by such deputy are paid to the acting Postmaster, and by him to the Post Office Account.

LEARNERS' GALLERIES.

180. Learners will be paid salary on cadets' scale from the date they take up duty in the gallery, but they will be regarded as on a temporary footing only until a certificate of competency is issued, and the permanent appointment as cadet will count from the day of issue of the certificate.

181. The hours of attendance are from 9 a.m. till 4 p.m., with an interval of one hour at mid-day, during which time the gallery is to be closed. No other absence will be permitted, except for sickness or other special reason. The hours of attendance on Saturdays will be from 9 a.m. till 1 p.m.

182. Attendance must be punctual and regular. An attendance-book is to be kept in each gallery, in which the time of coming on and going off duty of instructors and learners must be promptly entered. Instructors will check and initial each day's entries. Absence on account of sickness is to be governed by the general departmental regulations.

183. Learners are to give implicit obedience to the instructor's orders.

184. The conduct and attire of learners while they are off duty, as well as when they are in the office, must be such as will do credit both to themselves and the Department.

185. Instructors must be present at all times during the stated hours of attendance. They will be held responsible for the maintenance of discipline and for proper care being taken of the instruments. The instructor must satisfy himself that learners other than those living with relatives are placed in respectable lodgings, and should make occasional visits at the lodging-houses to satisfy himself that the lads are being properly looked after. Learners are not permitted to change their lodgings without the permission of the instructor.

186. The progress of learners must be carefully supervised, and such defects as the imperfect formation of letters, bad spacing, careless writing, &c., pointed out to them. Instructors must exercise discretion in giving to each learner such proportion of sending and receiving practice as may appear to be required in his individual case. Good handwriting is of the

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first importance; and, in order that a proper style may be cultivated, four pages of Vere Foster's copybook No. 11 or The Times copybook No. 14 are to be written daily—two during office-hours, and two during the learners' own time.

187. A diary is to be kept at each gallery by the instructor for entry of anything worthy of record in connection with the day's work.

188. Visitors are to be forbidden entrance to the gallery, except upon official business.

ERRORS AND IRREGULARITIES.

189. All postal or telegraph errors (except errors in telegrams) and irregularities must be reported without delay, the postal to the Inspector and the telegraph to the Secretary, through the ordinary channel. Errors in telegrams are reported to the Accountant on Form Acct. 66. Any Postmaster or officer failing in this duty will, in addition to being fined, incur the serious displeasure of the Minister.

190. An error-book must be kept in each chief post-office, also in the telegraph-offices at Auckland, Christchurch, Dunedin, Napier, Wakapuaka, and Wellington, in which a record is to be made of each error or irregularity committed at chief or sub-post-offices. In the Auckland, Christchurch, Dunedin, Napier, and Wellington Postal Districts the Officers in Charge will keep the record of telegraph errors for the district, and at Wakapuaka the Officer in Charge for his own office. The entries must show the nature of the error, the date of its occurrence, the number of the official record or fine-voucher, the name of the officer at fault, and the notice taken of the matter.

All errors or irregularities for which the Chief Postmaster or Officer in Charge considers it necessary to administer a caution are, at his discretion, to be entered in the error-book, as well as cases in which punishment is ordered to be inflicted by the General Post Office.

191. At the end of each quarter a summary of errors is to be supplied to the Secretary on Form P.O. 200.

192. Every missent article must be date-stamped on the address side with the stamp of the office to which it has been missent, preceded by the words "Missent to," and a report made on the proper form. The article must then be forwarded to its proper destination by the first opportunity. In reporting the missending of correspondence Postmasters should invariably give the index-letter, number, or time of the date-stamp of the despatching office.

193. Any person who complains of the delay or missending of any article should be requested to address the Chief Postmaster, and to submit the cover of the article.

194. Complaints about telegrams, after being acknowledged, should be sent to the Accountant for investigation. (Rule 189.)

FINES.

195. All fines are to be accounted for monthly to the Accountant.

196. In every case in which a fine is inflicted, the particulars must be entered on form headed "Voucher for Collection of Fine Account." This form, by means of carbon paper, is to be written in duplicate, and the duplicate must be immediately forwarded to the Accountant. When the fine is collected the amount must be affixed in stamps to the voucher form, and the stamps cancelled by the Chief Postmaster or the Officer in Charge writing his name across them. The original voucher must be sent to the Accountant with the monthly fine return.

197. Fines inflicted on mail contractors must, under clause 115 of "The Post Office Act, 1900," be paid into the Post Office Account.

198. When late attendance exceeds one hour, and is not satisfactorily accounted for, in addition to the infliction of the fine the case must be reported to the Secretary.

199. Punctuality must be strictly insisted upon by responsible officers, and fines inflicted for every period of late attendance of five minutes, or ten minutes, as the case may be (item 6 and 7 of Appendix A). Up to the limits of the time mentioned, late attendance may be met by a caution once, or perhaps twice.

200. The fines to be enforced for errors and irregularities or breaches of duty or discipline are set forth in Appendix A. The imposition of a fine will not necessarily prevent the infliction of further punishment.

OFFICIAL CORRESPONDENCE.

201. Any communication from the public on any departmental matter whatever must be immediately acknowledged on the proper form.

202. The following directions must be observed in writing replies or making reports on records of the General Post Office:—

(1.) In corresponding with the General Post Office, use

Form P.O. 106, and do not mount telegrams or other exhibits on the front of the form, or otherwise cover up what is written to the General Post Office. The gumming-down should be done on a separate sheet, covered by the communication the papers are to explain.

- (2.) In continuing the correspondence on the same file of papers at any later time, the last-written papers are always to appear on top.
- (3.) Unless it is necessary for their proper understanding that two subjects should be kept under review simultaneously, do not treat of them on the same paper.
- (4.) Quote the record number of any file of papers to which reference has to be made in the one under action.
- (5.) Refer to antecedent subjects with brevity, but always quote in the margin the date and reference number.
- (6.) No official paper of any kind, whether it require a reply or not, should be returned without some observation showing that it has been received ; and such observation should be written, if possible, directly below the communication to which it replies, so that the question and answers, or observations and rejoinders, may appear in consecutive order according to their dates.
- (7.) Double a paper throughout its length for the purpose of continuing writing. Do not turn up corners.
- (8.) Gum sheets written on on both sides, and requiring to be mounted, along the whole length of the outer edge (left hand).
- (9.) All official papers, covers, and envelopes must bear the official designation of the officer to whom sent. Official communications, unless of a confidential character, should not be addressed personally to officers.
- (10.) Official papers which are records of the General Post Office, when referred to any officer must not be retained, but are to be returned with the necessary observations with the least possible delay to the office from which they have been referred. Chief Postmasters are expected to keep a record of all such official papers, in order that they may at any time be traced without delay.
- (11.) When papers are referred to a Postmaster relating to errors committed by his subordinates, he must not

be content with simply forwarding their explanations, but must state whether the explanations may be accepted as satisfactory, and must add any information that may be necessary to render the case quite clear.

- (12.) Should communications of an official nature be received from persons outside the colony, officers to whom such inquiries are addressed must collect the necessary information for replies, and then transmit the whole of the papers to the Secretary. Officers are not permitted to correspond officially with places beyond the colony; but this rule does not prohibit the sending of service telegrams on matters relating to the correction, &c., of cable messages, or the formal acknowledgment of orders to readdress letters, &c.
- (13.) Letters for the Secretary's office are to be addressed to the Postal Division, or to the Telegraph and Staff Division, according to their nature, and enclosed in covers so addressed. The brown-paper envelopes should show in large letters the name of the division for which they are intended. All matters relating to mail-services, new offices, buildings, and postal traffic generally to be included in the Postal Division. Telegraph matters generally, excepting those specially affecting the staff, to be included in the Telegraph Division. Matters relating to classified officers, temporary messengers, leave of absence, changes of country Postmasters, country Postmasters' salaries, &c., are to be included in the Staff Division. Records with the prefix "O.R.," "Tel.," "Staff," "Appt.," and "B.F." should be returned to the General Post Office in envelopes addressed to the Telegraph and Staff Division; P.G. and P.O. papers in envelopes addressed to the Postal Division.
- (14.) Telephone route forms, applications in connection with new subscribers or for amendment of existing connections, and claims for payment other than those for payment for overtime or of travelling-allowances, must be sent to the Accountant.
- (15.) About the closing of envelopes see Rule 220.

203. The use of service telegrams must be confined to matters of pressing importance, and communications which could be as well sent by post must not be sent by telegraph. Any telegram sent contrary to this rule, as well as any which

may be necessitated through carelessness or neglect, will be charged as an ordinary telegram to the officer in fault.

UNIFORM.

204. Letter-carriers and messengers are supplied with uniform, and the Postmaster must see that they wear this when on duty, and that it is kept clean and not misused. When engaged on indoor duty they should take off their new tunics and wear last year's. Lockers should be provided in which to hang up uniforms. In the event of a letter-carrier or telegraph messenger being promoted or resigning from the service, the uniform must be properly cleaned and repaired, and, at the discretion of the Chief Postmaster, transferred to his successor if it will fit him. If it will not fit him it must be sent to the Storekeeper with a memorandum naming the articles forwarded, and requisition made in the usual way for a new uniform. In all cases new inside bands must be sewn into caps or helmets. [For the schedule of uniform articles of clothing supplied see the Official Circular for August, 1905.]

205. Letter-carriers in the North Island may, if desired, be supplied with a uniform of light material for summer wear. In such cases one tunic and one pair of trousers should be applied for. The tunic will be expected to last for two seasons, and the trousers for one season.

206. Letter-carriers, post-office messengers, and telegraph messengers supplied with uniform may wear straw hats as part of the uniform during the summer months. These will not be supplied by the Department. A red band should be worn on carriers' straw hats.

207. Chief Postmasters and Postmasters are required to see that uniformed employees under their control present at all times a clean and tidy appearance; that those who shave do so regularly, and that their uniform garments are properly worn, kept in good condition, and repaired when necessary. To this end letter-carriers and post-office messengers should be mustered on a day in the last week in each month, and an inspection made by the Chief Postmaster or Postmaster of their appearance and the state of their uniform. The Postmaster will then report to the Chief Postmaster, and the Chief Postmaster to the Secretary before the 10th of the month.

Officers in Charge and Postmasters where the message-boys are in uniform will muster the lads at least once a week, and take steps to insure their tidy appearance when on duty. The

report will be in this case made monthly also to the Secretary by Officers in Charge and to Chief Postmasters by Postmasters.

208. Requisitions on behalf of letter-carriers and messengers who ride bicycles may be made for waterproof overalls and waterproof capes in lieu of the ordinary walking overcoat with cape.

PROPERTY, STORES, AND STATIONERY.

209. Office fittings, furniture, &c., are required to be kept clean and in repair, and are to be used exclusively for official purposes. They must be brought to charge in the stores-ledger supplied to each permanent office. Stores for issue should be carefully posted up from the Storekeeper's invoices.

210. Returns of departmental property and stores for issue, except telegraph material and linemen's tools, must be made to the Inspector, on Form P.O. 76, on the 30th June in each year. All vouchers or authorities in support of issues or other disposal of articles must accompany the return. Postmasters must make a personal examination of the office property, and certify that the return is correct. Telegraph material and linemen's stores must form a separate return, and be sent to the Superintendent through the District Telegraph Inspectors.

211. Requisitions for supplies of telegraph or telephone material must be made on Form Acct. 225, and forwarded to the Superintendent through the District Inspectors of Telegraphs. Applications for stores, including ink, which cannot be forwarded in the mail-bags, must be made quarterly only—namely, in January, April, July, and October.

212. No supplies of any kind may be purchased without authority, and, unless in cases of emergency, requisition for current requirements should be made at the beginning of a month on Form P.O. 107A, and forwarded to the Secretary for authorisation. Sub-Postmasters will make requisition through their Chief Postmasters for any supplies they require.

213. All requisitions for supplies for different offices are to be made separately. This instruction applies to requisitions for date-stamps and mail-seals as well as for other articles.

214. Supplies purchased from persons other than the authorised contractors (if any) will be charged against the officer making the purchase. Bicycle accessories must be obtained from the Storekeeper.

215. It is necessary, when sending material, &c., either by rail, post, or boat, to the Storekeeper for repair or disposal, that an advice giving full particulars should accompany the goods. The advice is also to say how goods or separate articles are to be disposed of. All articles to be repaired should be sent to the Storekeeper, and not to the Laboratory.

216. Authority to write off articles as useless or worn out must in all cases be obtained before the articles are written off. As far as possible the applications should be made when the Inspector is able to satisfy himself by personal inspection that the articles are unfit for further use. He will then give the necessary authority, which should be attached to the annual return.

217. At the close of each session of Parliament, copies of *Hansard* on hand may be treated as waste-paper, or given away to any person desiring to receive them. Old copies of the Railway Guide may be similarly treated after each new issue is received.

218. Waste in stores and battery materials, particularly mercury and acids, must be prevented. Old zincs, coppers, and copper deposits must be preserved, and when a quantity of about 50 lb. weight has accumulated it is to be forwarded to the Storekeeper, who should be advised by service telegram. Smaller quantities from sub-offices may be sent to the District Telegraph Inspector, whose authority, however, should first be obtained. Empty sulphate-bags must be returned at once to the Storekeeper.

219. All empty cases and boxes marked "To be returned to the Storekeeper" must be returned as directed without delay.

220. Free distribution is not to be made of the "cameo" adhesive label Acct. 136. Supplies thereof will only be issued on special requisition. When received they should be kept in the custody of a responsible officer, by whom they should be given out for use after he is satisfied of the *bona fides* of the applicant. The initials of a responsible officer, specially appointed by the Chief Postmaster or the Officer in Charge, or, in the case of a sub-office, of the Postmaster himself, must be placed on every label used for the purpose of closing envelopes. Any other officer's or person's initials must be challenged as soon as observed.

221. The "Found open" docket, P.O. 134, is to be subject to the same regulations as the "cameo" label, Acct. 136, in the matter of custody.

222. As much of the apparatus supplied for the service of the Department is necessarily of delicate construction, it should, in all cases where handling becomes necessary, be treated with the utmost care. In order to prevent damage to apparatus in transit, relays, galvanometers, and keys should be screwed to a false bottom, between which and the real one of the box should be placed a pad of paper; the vacant spaces must also be filled up with soft paper, or other suitable packing, and then well padded between the top and the lid. This will prevent any sudden jar, which may be occasioned in many ways during carriage.

223. Any damage occurring to telegraph apparatus which cannot be fairly attributed to unavoidable accident or to reasonable wear-and-tear will have to be made good at the expense of the officer under whose charge the apparatus was when injured. The relay cover must not be placed on top of the key when sending; nor may pieces of tin, glass, or any other substance be used for a similar purpose.

224. Inspectors of Telegraphs, and other officers concerned, will follow the instructions here given with respect to material consigned to them by rail for use on railway-construction.

- (a.) All material for railway-construction must be consigned as "on service," the consignment-note showing on its face to whom the way-bill should be sent.
- (b.) Way-bills must be certified as correct by the Inspector of Telegraphs under whose supervision the work is being done. Way-bills must also show on the face the Railway authority and nature of work on which railage is charged.
- (c.) Way-bills, after being dealt with as stated in paragraph (b), are to be sent to the Railway official on whose authority the work was put in hand.
- (d.) Way-bills dealt with as stated above are not to be treated as vouchers for expenditure incurred by the Post and Telegraph Department, consequently the particulars are not to be given in Forms Acct. 235 and 304.

225. A standard list of printed forms, books, stationery, mail-bags, &c., Form P.O. 108, kept in stock by the Storekeeper of the Department, is issued to each Postmaster, and attention is directed to the instructions printed thereon.

226. Postmasters must frequently examine their stores &c., and be careful not to accumulate an undue stock. Any Postmaster failing in this respect will be regarded as wanting in management. Sealing-wax broken in transit so that it cannot be used is to be returned to the chief post-office.

227. Linen, leather, or wooden labels should be returned to the office of despatch, so long as they remain fit for further use.

228. A Postmaster is required to see that all bags used at his office are kept in proper repair, and that the stencil-marks are always clear and legible. The name or initials of the office from which a bag was originally issued should be marked at the top of the bag near the rings in small letters sufficient for identification purposes only.

229. Waste paper and office-sweepings, if placed in mail-bags, must be carefully examined before being disposed of, and the bags turned inside out.

230. New Zealand bags must, consistently with keeping on hand a sufficient supply for immediate requirements, be returned to the despatching office, or to the chief office of the district to which they belong.

231. Bags received from foreign offices must be returned, through the nearest despatching office, to the office of origin, and on no account used for inland or other miscellaneous mails. They should be so folded as to show clearly the brand or lettering of the office of origin.

232. Bags branded "Post and Telegraph Stores," or "P. & T. S.," must be immediately returned to the Storekeeper, and are not to be used for mail purposes.

233. Books which are to be retained permanently should, before being stored away, be prominently labelled with their titles and with the dates of commencement and completion.

234. The undermentioned books and forms, when out of use, and after having been kept for the periods set against them, are, at the end of every year, to be returned by Chief Postmasters to the Storekeeper, securely packed in bags weighing not more than 56 lb. Care, however, must be taken that no stores, particularly from sub-offices, are improperly returned as waste.

Book or Form.	Period for which to be kept.
Acknowledgment of Receipt of Remittance ...	One year.
Advice of Paid Savings-Bank Warrants ...	One year.
Advices of Remittances ...	One year.
Attendance-books ...	Three years.
Butts of Cheque-books ...	Three years.
Certificates and Notices of Transferred Parcels ...	One year.
Daily Cash Account-books ...	Ten years.
Deposit-slips... ..	Six years.
Filled Sub-office Journals ...	Ten years.
Mail-books, Way-bills, and Sub-office and Local Letter-bills	Three years.
Money-order and Savings-bank Journals... ..	Ten years.
Money-order Requisitions ...	Three years.
Memoranda <i>re</i> Sub-office Accounts, &c. ...	One year.
Notice of Withdrawal... ..	Ten years.
Notices to the Public ...	One year.
Post and Telegraph Guides ...	One year.
Press Copies of Accounts ...	Ten years.
Press Copies of Lists of Money-orders ...	Ten years.
Registered Letter Receipts and Counterfoils ...	Five years.
Requisitions for Stationery ...	One year.
Stamp Impression Books ...	Two years.
Stamp Requisitions, Nos. 124 and 125 ...	One year.
Sub-office Post-office Accounts ...	Three years.

235. A register is kept at the General Post Office of the number and size of each safe supplied to a post-office, and the full particulars of every safe are to be advised to the General Post Office on Form 170 through the Chief Postmaster. If the safe is not purchased locally the Storekeeper sends an invoice with the safe to the Postmaster to whom it is consigned, and, at the same time, a copy of the invoice to the Chief Postmaster of the district. In the case of the telegraph-offices at Auckland, Christchurch, Dunedin, Napier, Waka-puaka, and Wellington a single invoice will be sent to the Officer in Charge, who is responsible for reporting to the Secretary on Form 170. The duplicate key must be enclosed in a sealed packet, indorsed "Duplicate key, No. _____, of safe at [Post] office," and deposited with the local branch of the Bank of New Zealand, or, if there be no branch, forwarded to the Chief Postmaster, who will see to its safe custody with the bank. In either case the officer concerned must obtain a receipt from the bank for the duplicate key.

236. Any safe used by the Department, but not its pro-

perty, should be reported to the Secretary on Form 170, inscribed with a statement of that fact.

237. Safes issued in any postal district are to be invariably reported to the Chief Postmaster first.

238. Laxity in regard to the custody of safe and office keys must be carefully guarded against, and due precaution must be taken to prevent access to post-offices with the object of robbery. Persons in charge of money-order and savings-bank offices are expected to exercise the utmost care in the custody of office and safe keys; and leaving such keys in a pocket or other easily accessible position in an open room is not a sufficient precaution. The need for the greatest care, both in regard to keys and to securing offices at night, must be emphasized by controlling officers.

OFFICIAL PUBLICATIONS.

239. The Post and Telegraph Official Circular, the Post and Telegraph Monthly Bulletin, and the Guide Supplement are published monthly. They are intended for the use and information of departmental officers. The Official Circular and extracts therefrom are confidential.

240. The non-receipt of any of these publications must be reported to the Chief Postmaster, who is responsible for their proper distribution.

241. The official orders contained in the Circular are to be extracted therefrom and placed among the rules in this book. A separate print of extracts permits of this being quickly done. Additional rules made from time to time must be noted in their proper places herein.

242. The monthly notifications respecting persons authorised to frank letters or telegrams, newspapers registered, offices opened, closed, or altered, &c., must be posted without delay into the respective printed lists, or into the Guide.

243. The Bulletin will always contain the latest information respecting the arrival and departure of mails by the various sea routes, and Postmasters should avail themselves of this when preparing mail notices or answering inquiries. The last numbers must always be prominently exhibited for public information.

244. The files of the Circular must be carefully preserved for reference. The Circular must be open for the perusal of all officers, and each officer on a staff must be required to initial an office copy of each issue.

245. The Post and Telegraph Guide, issued half-yearly at the beginning of January and July, is the official publication of the Department, and contains the latest post and telegraph information on all matters upon which the public usually require to be informed. It is to be regarded as a handbook for all officers of the Department, and is to be read in conjunction with these rules.

246. The Guide Supplement includes, in addition to the time-tables of inland mails, a fly-leaf containing announcements intended for public information copied from the Circular, and the particulars of changes made in the Guide matter since the last issue of the Guide and later to be incorporated in the Guide. At the beginning of each six-monthly period the announcements in the fly-leaf cover the period for the preceding month only. The changes they refer to will usually already have been incorporated in the Guide. All these items are to be carefully checked.

247. Every care must be taken to insure the accuracy of these publications by means of the reporting forms provided for the purpose.

248. The half-yearly revise of the Guide for the Secretary should be posted at each chief post-office on the 10th June and the 5th December, and any information to be supplied by Postmasters should reach their chief offices not later than the 7th and the 2nd of the respective months. A special form is supplied to Chief Postmasters for the revise, and every care must be taken to insure the accuracy of the information given.

249. The Guide is supplied half-yearly by Chief Postmasters to all permanent offices, and to combined post- and telephone-offices and uncombined telegraph- and telephone-offices. Country post-offices, where postal work only is conducted, are furnished with a copy of the January issue only.

250. The Supplement is to be sent monthly to money-order offices, and quarterly to others. Chief Postmasters will apply on this basis for the number of copies required.

251. A supply of two or three Post and Telegraph Guides is to be kept by Postmasters at the principal sub-offices for sale at their own offices or at offices in their districts. Chief Postmasters will arrange for this to be done, and, in their requisitions for copies of the Guide, provide for the additional number required.

252. Every copy of the Guide sold or issued should be accompanied by a copy of the Supplement of the last-dated issue. For the two the price will be 6d.; for the Guide by

itself, 6d. ; and for the Supplement by itself, 2d. ; subscription per annum for Guide and Supplement, 2s.

253. A copy of the Supplement must be distributed to every person in the employ of the Department who receives the Guide, and to every subscriber to the Guide, in order that the whole information may be complete.

RETURNS AND STATISTICS.

254. Chief Postmasters and Postmasters are required to keep the data necessary to enable them to furnish all returns and statistics which may be called for from time to time, and to see that all such information is supplied at the proper time. (See Appendix B.)

255. Chief Postmasters and other officers requiring to use the information will note that, in estimating the number of letters from a total weight, the factor of forty-six to the pound is to be used.

MAIL-SERVICES.

256. Mail-services are classified in Parts as follows :—

Part I. Land services performed under periodical triennial contract.

Part II. Land services performed, by contract or not, under special arrangement not necessarily terminating with a contract period.

Part III. Services performed by railway.

Part IV. Sea services for which amounts are specifically provided in the annual appropriations.

At the periodical reletting of contracts it will be necessary to scan the services in Part II., with a view to the removal to Part I. of any which will from that time be usually let to tender.

The entries in each Part are numbered consecutively, and should be referred to by name, Part, and number. Each Part is to be separate and distinct, and numbered by itself.

257. Any service the cost of which is defrayed out of the vote for carriage of mails must appear as a mail-service, as, for instance, the delivery of letters by subsidised carrier, or a service between a post-office and railway-station.

258. The revenue from a mail-service is estimated at $\frac{1}{2}$ d. each for letters, post-cards, and books, and $\frac{1}{4}$ d. each for newspapers, posted and delivered. Care should be taken in the

computation of revenue in order that the real value of the mail-service may be known. In computing the revenue, correspondence forwarded and received by the service at and from any office on the route, except the distributing office (*i.e.*, the office from which the service starts), is alone to be taken into account. In a service such as that providing for the carriage of mails between a post-office and railway-station or wharves, &c., no revenue is to be shown.

259. Where two separate services run between the same place, the revenue from each is, as far as practicable, to be computed on the correspondence actually dealt with. When services run into two districts the whole of the revenue from any office is to be credited to the district in which the office is situated. As, for example, in the service Gisborne to Napier *via* Wairoa and Ruakituri, the whole of the revenue at Wairoa is to be credited to the service belonging to the district (Napier) in which the office is situated, namely, the Napier to Wairoa service; and, in the same manner, the revenue at Ruakituri to the Gisborne–Ruakituri service.

260. All changes in time-tables of mail-services under Parts I., II., and IV. are to be reported on Form P.O. 41. Other changes in services under all Parts (as, for instance, the establishment or abolition of a service, the inclusion of an additional calling-place consequent on the establishment of a post-office, &c.), are to be reported on Form P.O. 95, except on the occasion of the general reletting of services. (See under "Reletting of Services.")

261. The information given by Chief Postmasters on Form P.O. 185 is for the Official Circular only, and should be a transcript of what has already been notified to the Secretary by means of Form P.O. 95. Form P.O. 185 is simply to assure that the latest information that should be included in the Circular of any date is so included.

RELETTING OF SERVICES.

262. About seven months before the expiry of a general mail-contract period instructions are given Chief Postmasters to furnish on Form P.O. 98 a schedule of existing and proposed contract services (Parts I. and IV.) in their districts for the new period, and to report or make suggestions on matters which, in their opinion, should be considered before calling for tenders. They will also bring up proposals which have been directed to be considered. In the schedule all services pro-

posed to be let to tender will be thrown into the alphabetical order of the names of the first-mentioned offices, numbered consecutively, and entered in black ink. The estimated revenue will appear against both present and proposed services. In every case in which it will facilitate reference the present number of an existing service is to be given. The schedule is also to serve for memoranda in which the Chief Postmaster will set out his proposals in regard to the services. The remarks in respect of each service are to be allotted a separate paragraph, in red ink, immediately after the entry of the service.

263. On the receipt of printed copies of the advertisement calling for tenders for mail-services in the district, the Chief Postmaster will at once arrange for their distribution to sub-offices, and also for the advertisement to be inserted in newspapers to which Government advertisements are to be given. The authorised newspapers at the chief post town are to receive an advertisement of all services in the district; but those at less important places are to be given an advertisement of services in the locality only, with a footnote stating that the full list, together with terms and conditions of tendering, may be seen at any post-office.

264. On the expiry of the time for receiving tenders, the tenders submitted are to receive a careful examination, particularly in regard to the correctness of the entry of the number, places, and frequency of the service or services to which each tender refers. A schedule is to be made out on Form P.O. 99, and despatched with the tenders under registered cover as soon as possible to the Secretary, General Post Office. In the preparation of the schedule ample space is to be left between the entries of services, and no writing is to appear in the "Remarks" column, which is to be wholly reserved for use at the General Post Office. Black ink is to be used for writing in the service, but the Chief Postmaster's remarks or recommendations immediately following each entry are to appear in red ink. In no case is the tender recommended for acceptance to be marked with an asterisk or other sign of reference. The remarks should commence with an intimation as to which of the tenderers, if any, is the present contractor. In the schedule the tenderers' names are to appear in order of the amounts of their tenders, the lowest being first and the highest last. Where no deposit has been received, this should be shown by inserting the word "None" in the column

“Amount of Deposit.” The remarks are to be concise and definite, but brevity is not to be sought at the cost of omitting information likely to be of value to the Secretary in arriving at a decision.

265. Care should be taken to properly describe tenders which are for more than one service. Where no tender has been received, the service is to be entered and the fact stated. If a letter accompanies a tender, this is to be mentioned in the schedule, and remarked upon when necessary. Before sending such letters with tenders to the General Post Office, the Chief Postmaster will make a copy for his future information.

266. On receipt of the list of accepted tenders, and when all services have been settled, the Chief Postmaster will forward a full schedule of all mail-services in his district for the ensuing contract period, together with a copy of the printed advertisement calling for tenders. Part I. services will appear on Form P.O. 162, and Parts II., III., and IV., on Form P.O. 151. The numbers previously allotted to services are to be disregarded, and the services placed in alphabetical order as before and re-numbered in each separate Part. The schedules will at the General Post Office be prepared for the printer, and a proof forwarded to Chief Postmasters for check and certificate of correctness. The proof, which will form part of a printed list, to be widely published, of the whole of the services in operation at the commencement of the new contract period, is to receive a careful scrutiny in every detail, not excepting the correctness of initials and of the spelling of names of persons and offices. As this schedule will take the place of the usual advice furnished on Form P.O. 95 in respect of all changes made in mail-services in connection with the reletting of the services, that form need not be sent on such occasions.

267. Reference to previous papers should be made by Chief Postmasters, when possible, in submitting the schedules.

DEPOSITS WITH TENDERS FOR MAIL-SERVICES.

268. In any case in which the tenderer for a mail-service desires to obtain a money-order for the amount to be lodged with his tender his request may be complied with subject to the following conditions :—

- (1.) The order is to be issued for the exact sum of the deposit required, no limit of amount being imposed in respect of orders issued for this purpose.
- (2.) The order must be drawn in favour of the Chief Post-

master with whom the tender is to be lodged, and made payable to him at the same office as it is issued at. The Postmaster at the issuing office should explain as the reason for doing so that repayment will thereby be facilitated in the event of the applicant being unsuccessful.

- (3.) No commission charge will be made in respect of orders so issued, or fee charged if repayment thereof is subsequently desired.

The letters "O.P.S.O." must be written in the "Commission" column as an explanation of the non-charging for commission on such orders.

- (4.) The orders returned to unsuccessful tenderers should be superscribed by the Chief Postmaster as follows: "Repayment to remitter authorised," and when they are presented for payment they will, assuming the advice thereof is in the possession of the Postmaster, be paid to the remitter, whose receipt will be taken in the usual manner.

269. Deposits received with mail-service tenders may, when remitted in any other form than by free money-order, be converted into money-orders drawn in favour of the tenderers, to whom they should be forwarded when the time comes for returning the deposits. No commission will be chargeable in respect of such orders, which are to be issued for the exact sum of the deposit in each case, less exchange, if any, on cheque, no limit of amount being imposed in respect thereof. The letters "O.P.S.O." must be written in the Commission column as an explanation of the omission of a commission charge.

PREPARATION OF BONDS.

270. The following are the regulations to be observed in the preparation of mail-contract bonds:—

I. Contract Bond.

- (1.) *Qualification of Contractors.*—Any individual of full age, even a married woman, may ordinarily enter into a contract.
- (2.) A company can only contract within the scope of its business. For instance: a company formed to carry on business at sea only could not contract to carry mails by land. When, therefore, a company offers to contract, it will be necessary to examine its memo-

randum of association to ascertain the scope of its powers. In such cases it will be advisable to refer to the Inspector for instructions.

- (3.) *Names of Contractors.*—These are to be stated in full. When the contract is undertaken by a firm, the full Christian names and surnames of each member of the firm are to be given separately, thus: Supposing the firm's name to be Smith and Young, the contractors would be described as "Robert Henry Smith, of Wellington, and John Charles Young, of the same place, carrying on business there in copartnership as coach-proprietors": if necessary, add "under the style and title of [Robinson and Company]." If these persons were not in partnership but undertook the contract together, they would only be joint contractors, and the usual occupation of each would require to be stated, thus: "Robert Henry Smith, of Wellington, hotelkeeper, and John Charles Young, of the same place, coach-driver."
- (4.) In case a limited company is the contractor, the registered name of the company should be set out. No directors' or managers' names may be inserted. The contract is that of the company, not of the directors or the managers.
- (5.) *Occupation of Contractor and Sureties.*—The occupation usually followed by each must be inserted. The occupation of the contractor is not to be given as "mail contractor" unless he habitually follows that occupation.
- (6.) *Sureties.*—Only persons of full age and undoubted financial standing can be accepted as sureties. Their names and business occupations must be set out in full. If two partners in a firm should desire to become sureties, they would do so as individuals, not as members of the firm, and they should not in such a case be described as in co-partnership.
- (7.) *Penalty.*—The following schedule indicates the rule to be followed in fixing the penalties under the contract :—
- | If annual subsidy be : | Penalty should be fixed at : |
|----------------------------|----------------------------------|
| £40 or over ... | ... One-half the annual subsidy. |
| £20 or over, but under £40 | Uniform £20. |
| Under £20 ... | ... Total annual subsidy. |

- (8.) Should the annual subsidy not be an even number of pounds, the nearest even number of pounds below the above scale should be stated: For instance, on a contract of £139 10s. per annum the penalty would be £69.
- (9.) *Execution.*—*Execution* means, in the case of an instrument under seal, its being signed and sealed by the party concerned. The usual signature suffices, and there is no need to write the name in full.
- (10.) If a person cannot write, his name may be written by another; and it is sufficient if he acknowledges the signature by touching the pen while a cross or mark is made between the Christian name and the surname, thus:—
- his
 “ JOHN THOMAS x SMITH.” [Seal.]
 mark.
- (11.) A firm must not sign as such, thus: “Smith and Jones,” but each partner should sign his own name separately.
- (12.) When a contractor executes by attorney, the power of attorney must be produced to show that it gives such an authority, and a duly verified copy of it or an extract should be obtained and attached to the bond, with a statutory declaration that the power of attorney is still in force. In case of doubt, a reference should be made to the Inspector before execution is allowed.
- (13.) An attorney signs the name of his principal thus:—
- “ John Thomas Smith,
 “ By his Attorney,
 “ CHARLES ROBINSON.”
- (14.) The seal is placed on the right-hand margin of the bond, and may be put on by any one *before* the signature is made. It may be a wafer, wax, or anything that makes an impression, and the person signing acknowledges the seal by placing his finger on it and saying, “I deliver this as my act and deed.”
- (15.) If the person signing is blind, or cannot read, the bond, and indeed the entire contract, should be read over to him, and, if necessary, explained. The fact

that this has been done is noticed in the attestation clause, as mentioned hereafter.

- (16.) When a company executes, the seal is affixed by two or more directors.
- (17.) What has been said above as to the execution of the bond by the contractors also applies to the sureties. The formalities to be observed are the same in each case.
- (18.) *Attestation* is the formal record of a witness that an instrument has been signed in his presence. The form is shown in the bond in use, and all that has to be done is to fill in the full name of the person who has signed, and for the witness to sign his own name (adding his occupation and residence), as shown in the following example.
- (19.) It is assumed John Thomas Smith and William Jones have signed before one witness, so the attestation would run :—

“ Signed, sealed, and delivered by the above-named John Thomas Smith and William Jones in the presence of—

“ FRANK FISHER,

Grocer,

Manners Street, Wellington.”

If William Jones were blind, or unable to read, then the attestation would be—

“ Signed by the above-named William Jones by setting his mark hereto, after the above bond was read over and explained to him, he being blind [*or* unable to read, *as the case may be*], and sealed and delivered by him in the presence of ”—

[*Witness to sign as before.*]

- (20.) If the bond is executed by attorney, the fact is noticed in the attestation by adding, after the name of the *principal*, the words “by his attorney” (stating his full name). In other respects the attestation would be like the first example.
- (21.) There may be several witnesses to a signature, in

which case each witness signs as shown in the example; but, of course, *one* form of attestation is sufficient.

- (22.) Except in the case of a company, *one* witness may attest all the signatures; but, if different persons sign in the presence of different witnesses, there must be a separate attestation for each person so signing.
- (23.) The attestator must in every case be a person not interested in the contract. This, however, does not include a Chief Postmaster or other postal officer, who may, where necessary, witness signatures to a bond.
- (24.) When a company executes, the attestation may be:—
 “The common seal of the above-named [*Name of company in full*] was hereto affixed in the presence of us.

“ A. B., } Directors.
 C. D., }
 E. F., Secretary.”

- (25.) There may in some cases be variations in the form or requirements of the execution by a company; but these can usually be ascertained from its secretary, who is necessarily conversant with the practice in this respect.

II. Tender.

- (26.) *To be corrected before Execution of Bond.*—As the tender forms part of the contract, special care should be taken to insure all the needful particulars being filled in correctly. If the tender as originally sent in by the contractor be found to be in any way defective, a new form should be filled up by him before execution of the bond.
- (27.) *Newspaper in which published.*—When the tenders have not been called for in the *New Zealand Gazette*, the part “*New Zealand Gazette*” should be struck out, and the name of the paper in which they were advertised substituted. The correction is to be initialled by both contractor and sureties.
- (28.) *Payment of Subsidy.*—Special attention is drawn to the necessity of filling in the time of payment under section 19, Terms and Conditions, at the back of tender.

- (29.) *Signature of Tenderer.*—The usual signature of the contractor, or, in the case of joint contractors or firms, of each individual member, should be given.

General Instructions.

- (30.) In addition to the above instructions, officers are enjoined to comply strictly with the directions in the marginal notes.
- (31.) The contracts being made up of the bond, tender, and letter of acceptance, and, in the case of tourist mail-coach services, the schedule of passenger and parcel rates, and special conditions attaching to such services, care should be taken that these documents are securely fastened together prior to execution, and that the identification clause in the margin of the tender and letter of acceptance are signed by contractor and sureties.
- (32.) If any material erasure or interlineation has been made in the bond or tender, it is advisable that the same be noticed by each witness placing his initials against the erasure or interlineation at the time of execution. *No erasure or interlineation can be made after the execution.* When any alteration is found to be necessary, it is better to prepare a new bond.
- (33.) In cases where any real difficulty presents itself, or there may be doubt as to the course to be adopted, it will be better at once to refer the matter to the Inspector than to have the trouble of trying to rectify matters afterwards, when the necessary parties may not be available, or the improper execution or attestation may otherwise be incapable of correction.
- (34.) Bonds should not be detained until all for a district are completed, but as soon as, say, ten are ready, they should be forwarded to the Inspector, accompanied by a list headed as follows :—

<i>Contract Bonds for Mail-services.</i>		
Service.		Name of Contractor.
From	To	

CONTROL, INSURANCE, ETC.

271. It is a Postmaster's duty to make himself conversant with the general terms and conditions of mail contracts, to

notice the manner in which mail-services are performed, to see that contractors and all persons who have charge of mails duly sign the official declaration, and to report any irregularity he may observe, such as conveyances out of repair, unsafe, or discreditable to the service, absence of necessary harness (breeching-straps, &c.), or the use of worn-out harness, overcrowding of coaches, horses unfit for their work or in a discreditable condition, drivers or mail-carriers unsteady or otherwise untrustworthy, or under sixteen years of age, or in any way unfit. A driver of a mail-conveyance is liable to punishment by law for any delay of the mails attributable to his carelessness or wilful negligence. Mail contractors should be informed that they must not place any one to the duty of conveying or handling mails until they have first communicated his name and given an assurance of his good character.

272. Chief Postmasters at Auckland, Christchurch, Dunedin, and Napier must satisfy themselves that no driver in a city mail-service is being paid a wage of less than £2 5s. a week, and that he is not being employed more than forty-eight hours in the week without being paid for overtime.

273. No abbreviations are permitted in filling up forms of bond or contract. (See Rule 66.)

274. Under clause 27 of the Terms and Conditions of Inland Mail Tender on Form P.O. 97, each mail contractor must give a policy of insurance and indemnity against accident, to extend to all His Majesty's liability arising in connection with the contract, under "The Workers' Compensation for Accidents Act, 1900." In the case of the contractor such insurance and indemnity must extend to cover all His Majesty's liability arising under the aforementioned Act, or the Employers' Liability Acts, and, as far as practicable, the common law.

275. The policies as received are to be kept in charge of Chief Postmasters in safe custody, and a register is to be kept giving particulars of the risks covered. It will also devolve upon Chief Postmasters to see that on the due date a receipt is forwarded to them for the premium on the policy. Any failure on the part of the contractor in this matter is, after the contractor has been warned, to be reported to the Secretary, with a view to action being taken under subclause (5) of clause 27 of the Terms and Conditions.

276. A record of the policies should be kept in the "Remarks" column of the mail-service register.

277. In the case of contractors who have a general policy covering employees other than those engaged in mail-carrying, it will be sufficient if the Chief Postmaster obtains a certificate from the insurance company concerned that all employees are so covered. The certificate should, of course, be renewed from year to year.

278. The Government Insurance Department will only issue policies to provide compensation for accidents about mail contracts covering the whole number of the persons employed by a mail contractor. The Post Office may, if desired, hold the contractor's policy. Should the Post Office wish to have a memo. from the Insurance Department giving the nature of the cover held by a postal contractor, this would be supplied, and an assurance given, if desired, that the policy would not be cancelled or allowed to run out without the Post Office being first advised. The Insurance Department must, however, be informed in such cases, as otherwise it may not be aware that the Post Office is interested.

279. Mail contractors are not obliged to insure themselves against accident under the Workers' Compensation for Accidents Act. Chief Postmasters will inform tenderers for mail-services who intend as a general rule to personally perform the service, that they must not place a substitute in charge of the work of mail-carrying without first taking out a policy of insurance and indemnity against accident for such substitute, as provided in the case of workers under clause 27 of the Terms and Conditions.

280. A Postmaster must require the strictest regularity in the running of mail-services, and make a special report when the loss of time is serious or frequent.

281. No mail contractor, or other person employed in the conveyance of mails, may convey a letter from one place to another except for the purpose of posting it at a post-office, or, when received from a post-office, for the purpose of delivering it on the line of route. All letters so conveyed are liable to postage, and if not prepaid must be charged double the deficient postage. Mail-carriers are not allowed to make any charge beyond the postage for conveying letters handed to them for posting by settlers at a distance of more than two miles from a post-office.

282. Mail contractors are entitled to the payment of £1 per annum for every private bag conveyed along their line of

route, the authority of the Secretary for such payment being first obtained.

283. Full particulars of all mail-services in each postal district are to be entered in the Mail-service Register. All applications for transfer must be forwarded to the Secretary, and all changes notified to him. Contributions agreed to be made to the Department towards the cost of mail-services must be claimed immediately they become due, and the Secretary advised as soon as payment has been made or is in default.

284. It is for a contractor to prepare a proper deed of assignment of his contract and to get it completed, subject to the approval of the Department. The form of assignment given on the back of the bond is only intended to provide for simple transactions. The Department is not to be expected to supply forms for every contingency or change of circumstances that may arise. It is not the duty of the Department to supply any such forms at all, because it is for the contractor to take care that his contract is in such a shape that the Department shall not be prejudiced by circumstances over which the Post Office has no control arising during the progress of the contract.

POSTAGE AND REVENUE STAMPS.

285. Postmasters are required to keep on hand, for sale to the public, a sufficient stock of the different postage and revenue stamps, letter-cards, post-cards, stamped envelopes, and wrappers. Full information as to the values of the various postage-stamps, &c., in use is contained in the Guide. At offices where telegraph business is carried on at the public counter later than the ordinary postal business, postage-stamps should be sold as long as the office is open to the public.

286. The stock of stamps to be kept at each office will be fixed by the Chief Postmaster of the district, subject to the approval of the Accountant. Requisition must be made, as often as need be, to maintain the stock of the several denominations.

287. Chief Postmasters will obtain their supplies of postage-stamps, &c., from the Stamp Commissioner, by requisition, to be made in duplicate, addressed to the Accountant.

288. Postage-due stamps are not permitted to be sold by stamp-vendors, who consequently cannot purchase them as vendors or claim commission on their sale at any time.

289. Postmasters on the permanent staff, or under bond to

the Crown, are supplied with stamps on requisition to the Chief Post Office, and must account for the same in their periodical Accounts. Chief Postmasters may advance to country Postmasters who are not on the permanent staff, or under bond, a supply of stamps equal in value to a quarter's salary, and take a receipt for the advance on Form P.O. 67, which receipt should be renewed at the end of every year; but subsequent requisitions must be accompanied with a remittance in full payment for the supply required. Envelopes for use by Sub-Postmasters in sending cash for stamps are supplied to those Sub-Postmasters who cannot remit through a bank.

290. Country Postmasters will obtain their supplies of stamps from the Chief Postmaster, or, if more convenient, from the nearest permanent Postmaster. They must on no account purchase stamps from licensed vendors. They will also procure, through their Chief Postmaster, such impressed paper as may be applied for; and Postmasters in goldfields districts must keep on hand a sufficient supply of stamped transfer paper as well. A poundage of $1\frac{1}{4}$ per cent. is granted to licensed vendors and to stamp-depositaries on purchases to the amount of £2 and upwards of stamps above the nominal value of 2s. each, and to country Postmasters not on the permanent staff on any purchases of the value of £1 and upwards. Poundage is not payable to Postmasters on requisitions of less than £1. Licensed vendors and depositaries may also be granted a poundage of $2\frac{1}{2}$ per cent. on purchases to the amount of £2 and upwards of stamps of the value of 2s. each and under. Postmasters on the permanent staff may supply licensed vendors. To other persons poundage is payable at the rate of $1\frac{1}{4}$ per cent. on purchases to the value of £20 and upwards. Postmasters are authorised to pay poundage as above, when they will take a receipt on Form P.O. 66, and send it to the Chief Postmaster as a remittance. Postmasters on the permanent staff and Postmistresses on the extra-classification establishment are not entitled to poundage.

291. Sub-Postmasters who are entitled to poundage on ordinary stamps will be allowed the usual $1\frac{1}{4}$ per cent. on postage-due stamps used.

292. No person other than a Postmaster or other postal officer, unless by special license of the Commissioner of Stamps, who alone issues such licenses, may sell postage and revenue stamps, under a penalty of £10. Postmasters should report any breach of this prohibition.

293. The issue of stamp licenses to telephonists as such is permitted.

294. Chief Postmasters will purchase any necessary supplies of impressed paper from the nearest Deputy Commissioner of Stamps. Government officers are expected to purchase stamps, &c., at post-offices whenever practicable, and not from licensed vendors; and Postmasters should report to Chief Postmasters when they are observed not to do so.

295. Stamps may be supplied to Receivers of Gold Revenue or to Clerks of Courts to cover the cost of Court fees.

296. In connection with the repurchase of stamps (see Guide) Postmasters and officers will observe the following directions:—

- (1.) Stamps may not be purchased from any officer or other person employed by the Department, except by the special permission of the head of the office at which such stamps are presented.
- (2.) A record must be kept in the Stamp-commission Book, under a separate heading, "Repurchase of Stamps," showing the names of the persons from whom stamps have been purchased, the value of such stamps, and the amount charged as commission. These particulars must, at the end of each period, be accounted for on Form Acct. 190 as "Miscellaneous Receipts."
- (3.) No charge is to be made for commission on the repurchase of stamps received by Government officers in their official capacity.

297. The stamps on newly-posted letters, &c., should be frequently examined for the purpose of ascertaining that they have not been previously used and are not forged or joined.

298. Officers are warned against accepting any stamp, whether undefaced or not, which, through being removed from any document or material prior to being affixed to a letter or telegram, would be held to have been "previously used" within the meaning of "The Stamp Act, 1882." Stamps cut from letter-cards, post-cards, newspaper-wrappers, registered-letter envelopes, or embossed envelopes may be used for postage, but not for any purpose under "The Stamp Act, 1882." (See Guide.)

299. If a letter is observed bearing either a used postage-stamp or one joined—that is, in separate pieces placed to look like one—the Postmaster should report the circumstance to

the Chief Postmaster, and at the same time request the delivering Postmaster to arrange for its special delivery, and endeavour to obtain the cover and the name and address of the sender. Any letter posted bearing a postage-stamp which is believed to be forged is to be sent, with any report the Postmaster may have to make, to the Chief Postmaster, who, after making any further necessary inquiry, will send the papers to the Secretary, with his remarks. Postmasters should be careful not to obliterate any suspected stamps.

300. Defaced and undefaced postage-stamps, not the property of the Postmaster, found loose in a post-office must be attached to a sheet of paper and sent to the Dead Letter Office monthly, marked "Postage-stamps from ——."

301. Discount-stamps are of one denomination only—namely, $\frac{1}{4}$ d.—and are printed in sheets containing 240 stamps in each sheet. (See Rules 719–20.)

302. Discount-stamps will be redeemed at their face value as set out in Rule 722.

303. Discount-stamps are not permitted to pass through the post in prepayment of postage. No such stamps are to be cancelled if attached to letters by the public, and the letters themselves are to be treated as unpaid. If through any oversight a discount-stamp is obliterated, the stamp must be written across in red ink, "Date-stamped in error; not a postage-stamp," and the ink allowed to soak well into the stamp. The letter itself should be treated as unpaid if sufficient postage, irrespective of the value of the discount stamps, has not been affixed.

304. Telegrams bearing discount-stamps are to be treated as if the stamps were absent.

LETTERS AND MAILS.

GENERAL.

305. For the rates of postage, and the general conditions governing the transmission by post of the several classes of mail-matter, reference should be made to the Guide.

306. Mails (letter and parcel) must be safeguarded in the process of transfer from hand to hand to see that no damage occurs to their contents. It is specially necessary to oversee transfer to and from mail-coaches and other vehicles, steamers, boats, &c., where careless persons may be tempted to throw bags, hampers, or baskets. Mails must be carried or passed, or, in case of necessity, only thrown when proper landing-nets

are prepared to receive them ; and luggage must be prevented from being placed on top of mails, and persons from standing or sitting on them.

307. Any letter or packet observed to be open or imperfectly sealed, excepting, of course, any article obviously intended to be sent open, must be carefully fastened or refastened with the authorised gummed label. The words, "Found open," or "Imperfectly sealed," with the initials of the officer who deals with it, must be written on the cover.

308. Any money, jewellery, undefaced postage-stamps, or other articles of value found loose in a post-office or in a mail-bag must be transmitted in a registered letter to the Chief Postmaster, for forwarding to the Dead Letter Office, with a report stating precisely where and how it was found. Any such article, not the property of the Postmaster or of his officers, found in any part of the office or public lobby by an officer of the Department, or other person, must be treated in a similar manner.

309. If a letter is posted which there is good reason to believe contains anything likely to injure the contents of the mail-bags, or any officer of the post-office, it must be detained at the office where observed, and a report made to the Chief Postmaster, who will advise the addressee or the sender, and intimate that it will be delivered on application. If not claimed within a month it must be disposed of as may be directed. Anything offensive may be destroyed, but a report must be furnished on the subject.

310. Postmasters may detain any letter, packet, or newspaper if there is reasonable cause to suspect that the same has been posted or contains any enclosure in fraud or violation of the Post Office Act, or of any Act relating to the Customs, or of any regulation or order made under the authority thereof respectively. Any article so detained is to be submitted with a report to the Chief Postmaster, who will give notice to the addressee, on Form P.O. 30, that he or his authorised agent must attend at the post-office, at a time to be stated in the notice, to open the article in the presence of a Customs officer, failing which the article will be opened in his absence.

311. Bank or other pass-books, although sealed against inspection, are to be allowed to pass at printed-paper rates if the packages are sufficiently open at the ends to allow the contents to be identified as bank pass-books.

312. Postmasters are provided with a list of persons authorised to frank telegrams, and to frank and receive free by post letters and packets "On the Public Service." They must prevent letters franked by unauthorised persons, or addressed to any person not entitled to receive free, from passing through the post without the ordinary surcharge. A periodical check of letters passing through offices is to be made to secure this. A frank must be the ordinary autograph of the person franking: contractions or initials are not permissible without the special authority of the Secretary in each case. A list of the letters, &c., which may be sent free through the post without a frank will be found in the list of persons authorised to frank.

313. The power to frank does not extend to parcels, or in general to newspapers, but newspapers containing references to or matter affecting any Government Department may be forwarded O.P.S.O. to or from the Head Office or branches of such Department, if addressed to an executive officer, and bearing the frank of an officer duly authorised to frank. Copies of newspapers supplied free by publishing offices to Government Departments are to be passed free of postage; but this privilege applies to copies addressed to Departments only, and not to any addressed to individuals. Copies subscribed for are not permitted free postage. In addition, newspapers addressed to the Head Office of the Tourist Department by any of its agencies may also be passed free, marked "O.P.S.O." and duly franked.

314. The use of fac-simile frank-stamps by Departments of the General Government is permitted on the following conditions:—

- (a.) That the stamp in each Department be placed in the custody of a senior officer, who will be responsible for its use, and keep the same under lock and key when not in use.
- (b.) That the officer responsible for the custody of the stamp is to satisfy himself that all correspondence franked with his stamp is on public service.
- (c.) That, in the event of such officer being absent, the stamp be transferred in a proper manner to the officer who takes his place, who will in turn assume the responsibilities attached to the charge of the stamp.

Postmasters are required to reasonably assure themselves that these provisions are observed.

315. Packets for transmission inland through the post on public service must not exceed 2 ft. in length, 1 ft. in

width or depth, or 25 lb. in weight ; but maps in tin cases, if not exceeding 3 ft. in length, may be accepted.

316. Correspondence on the business of the Government Insurance and Railway Departments is liable in all respects to the ordinary rates of postage. Special stamps are issued by the Government Insurance Department for the prepayment of its correspondence. Such stamps are also accepted in payment of any surcharges. These stamps must be kept distinct from the stock of postage-stamps, as they form no part of the post-office balance. They are not to be used for the prepayment of telegrams.

317. The Postal Union rules require that all official correspondence for foreign countries, except that on postal business, must be prepaid. Correspondence inadvertently posted in contravention of this rule must be surcharged and forwarded, or the sender, if known, requested to prepay it. Franked correspondence for places within the British Empire is, however, allowed to pass provided it is stamped by the despatching office with the "Official Paid" stamp. This also applies to newspapers addressed to the Royal Colonial Institute, London. (See Rules 372 and 373.)

318. Legal documents, deeds, &c., posted by private persons, addressed to Government Departments for registration, &c., are not permitted to pass free; but the Secretary for Stamps and Deputy Commissioners of Stamps are authorised to receive, free of postage, letters or packets containing documents for stamping marked "On Stamps Business Only."

319. Requests from "consultation"-promoters or other persons for the distribution of circulars, &c., must not be complied with. All such articles posted should be sent to the Dead Letter Office.

320. Inland circulars may, when posted in quantities of not less than 1,000 at one time, be prepaid in cash instead of stamps. Before accepting such circulars, permission must be obtained from the Accountant by telegraph.

- (1.) All circulars so treated must be stamped in red ink with the word "Paid" on the right-hand top corner of the address side, in the place usually occupied by the postage-stamp. "Paid" stamps are provided for the purpose. When not in use the stamps must be kept in the custody of the Postmaster, or the chief or senior clerk.
- (2.) The circulars must be presented at the counter, and,

after they have been carefully counted, a certificate of posting must be signed by the person posting the circulars and the officer receiving them. Stamps for the value must then be affixed to the certificate, and the certificate forwarded to the Accountant. In the case of sub-offices, authority must be obtained through the Chief Postmaster, who will issue a "Paid" stamp for the occasion. Certificates of posting must be sent to the Chief Postmaster.

- (3.) All circulars or newspapers (see Rule 330) prepaid in cash which may be posted during any periodical count are to be excluded from the four returns sent to the General Post Office during the year; but an accurate account of all such circulars or newspapers posted must be carefully kept by Chief Postmasters, and a statement attached to the annual returns giving particulars of the number posted and the rates at which each lot was paid for. Any circulars or newspapers posted and prepaid in cash at sub-offices should be included in the annual return from the Chief Office.

321. The Department delivers circulars or other printed matter prepaid in cash, and addressed merely "The Householder," with or without place of delivery. If no place is mentioned, the town of posting is to be understood as the place of delivery. Delivery of such matter is to be made by letter-carrier to every householder within the letter-carriers' respective deliveries so far as the supply goes. A supply of circulars, &c., to the number of not less than 1,000 may be prepaid in cash at the ordinary rates of postage for such distribution. Numbers less than 1,000 must be stamped before being posted. Before accepting 1,000 or any larger number, prepaid in cash, permission must be obtained from the Accountant by telegraph in the ordinary course.

322. Any "Householder" circulars undelivered may be returned to the persons posting them.

323. No newspaper published in the colony may pass through any post-office, under the regulations of the newspaper post, until it has been registered at the General Post Office. Applications for registration, accompanied by a copy of the newspaper, and the fee for registration, 5s., must be made to the Secretary. Newspapers published and registered outside the colony may be posted as if registered in New Zealand, provided they conform with the requirements of the Post Office

Act in defining a newspaper. Unregistered newspapers must be treated under the printed-paper regulations.

324. For conditions of registration of a publication as a newspaper see "The Post Office Act, 1900," section 2. The conditions in respect of name and date, without fulfilling which no publication may be passed as a newspaper, apply to both sides of the covers of papers as well as the contents, and must be insisted upon. The name of the month only is not a date. In any case in which a printer, after being warned, neglects to make the necessary amendments forthwith, a report must be made to the Secretary. Chief Postmasters will also take steps to assure themselves that the titles of newspapers as given in the Newspaper List are literally correct, and to report cases of difference to the Secretary without delay.

325. Chief Postmasters must report to the Secretary all changes in the publication of newspapers in their districts; and, for the purpose of enabling Chief Postmasters to make their monthly report on the List of Registered Newspapers, Postmasters in their districts at places where newspapers are published should furnish quarterly a certificate of check of the list.

326. The list of libraries, reading-rooms, &c., entitled to receive newspapers free through the post is issued from time to time. Advice must be sent to the Secretary of the names of any such institutions which may have ceased to exist. Postmasters should bear in mind that all newspapers sent free through the post to reading-rooms are so sent only on condition that they are exposed for the perusal of the general public without charge. Any instance in which it comes under notice that this condition is infringed should be reported to the Chief Postmaster, and by him to the Secretary.

327. Lightkeepers generally (not principal keepers only) have the privilege of receiving newspapers free through the post. All such newspapers must be addressed to the addressees in their official capacity as Principal Keeper, First Assistant Keeper, and so on.

328. When newspapers, published in the colony and posted from newspaper offices, are not delivered within a month, the publishers must be informed, and, if applied for, the newspapers may be returned direct to the sender. This instruction also applies to Government *Gazettes*.

329. No newspapers may pass unstamped through the post except those indicated in the Guide, Franking List, and Rule 330. Government officers are not authorised to receive unstamped newspapers except as stated in Rule 313.

330. Newspapers may be posted unstamped by newspaper proprietors or distributing agents, subject to the observance of the following conditions, viz. :—

1. Application addressed to the Accountant G.P.O. for authority to post newspapers unstamped must be forwarded through the Chief Postmaster of the district by the publisher or distributing agent of the newspaper in respect of which the concession is applied for. Such authority will apply to newspapers addressed to places within New Zealand only. The postage on newspapers for places beyond New Zealand must be affixed in stamps prior to their being posted. The minimum period for which an authority will be issued is six calendar months. The minimum number of newspapers that will be received at any one posting is 100.

2. Newspapers subject to this arrangement must be presented at the post-office from which they are to be despatched, accompanied by a certificate in the prescribed form (Acct. 396). They must be tied in bundles or enclosed in a bag or other receptacle, the number of papers contained therein being clearly indicated in each case, so that they may be readily counted before distribution.

3. A record must be kept at the office at which the papers are posted, showing the date of posting, number posted, rate of postage, and total amount of postage chargeable thereon.

4. An account (on Form Acct. 397) must be rendered immediately after the end of each accounting period—viz., on the 8th, 16th, 24th, and 1st days of each month, covering the postage due on papers posted during the periods ended the 7th, 15th, 23rd, and last days of each month. Settlement thereof must be effected within forty-eight hours, failing which the concession may be withdrawn. Any delay extending beyond the period fixed must be reported to the Secretary, General Post Office, with a request for instructions.

5. When payment is made, the amount must be affixed in stamps to the back of Form Acct. 397A and cancelled. The form must then be forwarded to the Accountant, General Post Office, Wellington, with a covering memorandum on Form P.O. 106, and supported by the certificates lodged by the publisher or distributing agent when the papers were delivered to the post-office. In the case of sub-offices the form must be forwarded through the chief office of the district. This form and the account rendered will be prepared simultaneously by the manifold-writing process, the forms being bound together in pads.

6. It will not be necessary to count each batch of news-

papers, but they should be counted at irregular intervals, and any inaccuracy brought under the notice of the publisher or distributing agent, who must be called upon to make good the amount understated on the certificate. If there is reason to suppose that the understatement was made with intent to deceive, the facts should be reported to the Secretary, who will advise as to the action to be taken. Any misstatement, whether intentional or otherwise, may lead to withdrawal of the privilege.

Newspapers posted under this arrangement must be stamped with the "Paid" stamp.

331. Frequent examination of newspapers passing through the post must be made to prevent infringements of the newspaper regulations. One or more copies of each issue, especially those posted for transmission by early morning mails, should be examined. The opening of newspapers for any purpose other than to ascertain whether the regulations are being infringed is absolutely forbidden.

332. Any newspaper, packet, or parcel containing any printed or illustrated matter which is of an indecent, immoral, or obscene nature must be intercepted and forwarded to the Dead Letter Office. The following extract from "The Offensive Publications Act, 1892," is reprinted for the information of officers of the Department :—

"Extract from 'The Offensive Publications Act, 1892.'"

"3. . . . Whoever sells, offers, distributes, or shows any . . . printed or written matter which is of an indecent, immoral, or obscene nature, or which the Court shall be satisfied is intended to have an indecent, immoral, or obscene effect, shall on summary conviction be liable to a penalty not exceeding five pounds. . . ."

"5. Any advertisement or other publication relating to any venereal or contagious disease affecting the generative organs or functions, or having reference to any nervous debility or other complaint or infirmity arising from or relating to sexual intercourse, or which the Court shall be satisfied is intended to be of that nature, shall be deemed to be printed or written matter of an indecent nature within the meaning of section three of this Act." [Read here section 29 of "The Post Office Act, 1900."]

Chief Postmasters, Postmasters, and other responsible officers will apply the definitions given in these two extracts strictly, but with a view to causing as little inconvenience to the

public as circumstances will permit. Books, either by themselves or contained in packages among other books, clearly and evidently on the subjects herein forbidden the post may be detained without hesitation, but others should form the subject of special representations to the Secretary.

SHIPPING NOTICES.

333. The master, owner, or agent of every vessel about to sail is required by law to give timely notice of the intended departure of such vessel. If the vessel does not sail at the appointed time, due notice must be given of such postponement. (See section 39 of "The Post Office Act, 1900.")

334. The master of every vessel arriving at any port in the colony at which there is a post-office shall, as soon as practicable thereafter, subscribe a declaration that he has delivered to the post-office every mail-bag and letter that was on board his vessel, except such letters as are not required to be sent by post. Such declaration is to be delivered to the person duly authorised to receive the mails for the post-office. On receipt of the declaration, the necessary certificate must be issued to the master, and the declaration immediately handed to the Customs Department. As shipmasters may not always be provided with the declaration form, care must be taken that a supply is carried at all times by the messenger, mail-carrier, or shipping officer, who must see that he receives the declaration with the way-bills.

335. Any master failing or refusing to comply with the foregoing requirements is liable to a penalty not exceeding £100.

DESPATCH OF INLAND MAILS.

336. It is an essential part of a Postmaster's duty, before despatching a mail, to see that the letters have been treated in accordance with the regulations. He should satisfy himself that every article bears a distinct impression of his office stamp, and that the restrictions as to size, weight, and contents are in no case being infringed; that the postage-stamps have been carefully defaced, and that none of them have been previously used; that the registered letters have been properly dealt with; and that the unpaid and insufficiently-paid letters have been duly charged.

337. When the letters have been thus examined and prepared, they must be sorted for despatch by the respective mails. At offices which make up a number of mails, the letters should first be sorted into "divisions" or "roads," and those in each

division should then be sorted for the respective offices to which they are to be despatched. The object should be to sort accurately, and to despatch the mails with quickness and regularity, and yet so to apportion the work that it may be possible to trace every error to the officer by whom it was committed.

338. Letters when sorted must be securely tied in conveniently sized bundles. Registered letters, charged letters, and post-cards must be separated from the ordinary letters and tied together, and the letter-bill placed outside of the bundle, which must be tied over the ends as well as round the middle. Post-cards are not to be date-stamped at transit or receiving offices, but only at office of posting. Forward letters should be tied separately, and charged books and newspapers should form a separate bundle. When there are many books and circulars of a uniform size they should be sorted like letters and tied together. Letters and newspapers are not to be tied in the same bundle; and letters must be arranged by size before they are tied up, and evened at the "stamp" end. Photographs, Christmas and other cards, must be so packed as to avoid injury in the process of tying. Press manuscript is to be placed with the letter portion of the mails as far as possible. This, of course, can apply to New Zealand offices only, as assuring prompt delivery of the manuscript.

339. A letter-bill must be sent with every mail, and in the case of there being no correspondence for any office at the time of the regular despatch a letter-bill must, nevertheless, be sent, marked "Nil." Every letter-bill must be headed, date-stamped, and signed by the despatching officer. The following letter-bills are used :—

No. 1, Chief Office Letter-bill : For mails exchanged between chief offices and between sub-offices at ports in different districts. Offices using No. 1 letter-bill must keep a separate book for each office, and commence a new series of numbers at the beginning of each year.

No. 2, Sub-office Letter-bill : For mails despatched from chief offices to sub-offices; also for mails despatched by sub-offices which, as circulating offices, take the place of chief offices. No. 2 letter-bill is to be used for the return mail and filed at the office of first despatch.

No. 3, Local Letter-bill : For all other country mails exchanged between sub-offices.

340. Official Circulars, Post and Telegraph Guides and Supplements, Bulletins, and dead-letter covers sent to sub-offices

must invariably be entered on the letter-bills, and the Chief Postmaster must see that they are properly acknowledged.

341. Great care should be taken that a bundle of letters is not put into the wrong bag ; and, to avoid so serious a mistake, the despatching officer should carefully examine the outside letter in each bundle, and also check the address on the bag or label, before placing the letters in the bag.

342. A Postmaster is responsible that bags are correctly despatched from his office, that they are properly tied three times round the neck with good strong string, and that the string is sealed to the bag or to a capsule with the office seal. The wax is to be placed on the knot, which must be tied on a smooth surface to admit of a clear impression of the seal. The address of each bag must be carefully examined, and the bags for each line of road (if more than one despatch takes place at the same time) laid out in proper order, and entered on the way-bill before the contractor or other person to whom they are intrusted leaves the office. All mails and private bags for places on branch routes, for delivery at railway-stations to which they are not addressed, should be strapped together, and have attached to them a label distinctly marked "To be delivered at Railway-station." No bag may be sent that is not in complete repair. Each despatch should take place punctually at the appointed time. Mails for conveyance by train or steamer should be at the station, wharf, or ship's side at least five minutes before the time fixed for departure.

343. Chief Postmasters and Postmasters are to periodically give special attention to the matter of tying and sealing mail-bags. A special officer must be deputed by written order to constantly examine seal-impressions, and to report every case of a defective impression. Office seals must be in the custody of responsible officers, and so safeguarded that it will be possible for the officer charged with their custody to state positively at any time that the seals have not been used without his authority. Capsules are invariably to be used for sealing all seaborne mails. Unduly thick string is not to be used for tying mail-bags. Beyond a certain thickness, string prevents the wax from adhering and a clear impression from being made, and also allows the fastening to work loose. Officers handling transit mails must assure themselves, as far as possible, that the bags or contents have not been tampered with. Every case of re-sealing is to be recorded in a book kept for the purpose, and the fact reported to the Chief Postmaster,

and by him, if necessary, to the Inspector. The wax as it is placed on capsules or on the labels of bags must be of a much lower temperature than boiling-point. Every mail-bag leaving a post-office must bear a clear impression of the office seal.

344. All local and other mails which are despatched at regular and fixed intervals must be checked in and out by a standard list. The hour at which seaborne mails are despatched should be entered in the Mail Register. The time-table of the ordinary departure of local mails is to be posted up outside the office for public information.

345. When an extra bag or packet is made up for any office and despatched with the regular mail the words "Supplementary Mail" must be written in red ink on the letter-bill. The bag or packet must be entered on the way-bill in the proper column.

346. Any irregularity in the despatch or arrival of a mail must be immediately reported, through the usual channel, to the Inspector. The Post Office Act deals with the conveyance of mails by sea, and Postmasters must see that its requirements are complied with.

347. When a Postmaster becomes aware that any irregularity has occurred with respect to a mail in transit, which will cause its non-arrival at its destination in proper course, he should at once telegraph to the Postmaster of the place to which it is addressed, and also to the despatching Postmaster, informing them of the circumstances. He must also report the case to the Chief Postmaster, stating the cause of the irregularity, and how the mail will be disposed of.

348. Postmasters must, unless specially instructed on the subject, use their own discretion as to forwarding by special means, or by the next available opportunity, mails which have been delayed, so as to prevent, as far as possible, public inconvenience from detention of the letters.

349. All seaborne mails must be made up in canvas bags. On no account may paper wrappers be used.

DESPATCH OF FOREIGN MAILS.

350. Correspondence posted in the colony and addressed to the United Kingdom will be forwarded by the routes selected from time to time, unless it be specially directed *via* Australia, Italy, or France, in which case it is to be sent "forward" on Bluff, Wellington, or Auckland, whichever will give the quickest despatch. (It is to be understood that the name "Australia"

in official instructions includes Tasmania, except on occasions when directions may be given to exclude Tasmania. "Australian States" includes Tasmania.)

351. The Australian and Foreign Mail List is printed for the information of officers, and must be corrected from time to time in accordance with announcements which appear in the Official Circular. No mails may be made up for foreign offices except those specified in the list, and the instructions there given are to be read as part of these rules and regulations.

352. The Chief Postmasters at Christchurch, Timaru, Oamaru, Dunedin, and Invercargill, will despatch as much as possible of the outward San Francisco mail to reach Wellington on a day prior to the date of despatch from Wellington. There is no necessity to make up more than one mail, as a note can be kept of the bags forwarded for entry in the one letter-bill. The final portion will, of course, be sent on in time to reach Wellington on the proper day.

353. Mails for the United States are to be made up at Auckland for specially addressed correspondence, to connect with the Vancouver steamer outwards at Fiji. These mails are carried by the Vancouver steamers as far as Honolulu, and, as a rule, are despatched from Honolulu to San Francisco, instead of being carried on to Vancouver.

354. Insufficiently prepaid newspapers and heavy newspapers prepaid at the penny rate for the United Kingdom are not to be sent by way of San Francisco or Suez, but to be kept back for the first direct steamer. The public should be warned that unless newspapers are fully prepaid the Department cannot undertake to forward them by the quickest routes. (See Guide : Newspapers.)

355. In direct mails to Italian offices, on the letter-bill accompanying the first mail of each year the number of the last mail despatched the previous year must be stated. Thus the first mail despatched from Auckland to Naples in January, 1905, would be No. 1, and on the letter-bill of that mail the number of the last mail despatched in 1904 would be stated in addition, thus : "Last mail despatched in 1904, No. —."

356. The numbering of letter-bills replaces, under Postal Union rules, the system of acknowledgments. Except, therefore, as provided in the following clause, offices of despatch must carefully number in an annual series the letter-bills for each of the offices of destination. In the case of mails for the United Kingdom, the letter-bills for each of the offices and by each

route, except San Francisco, must form a separate series. Thus "London *via* Italy" will form one series; "London *via* Plymouth," by direct steamers, another, &c.

357. Neither the letter-bills of mails made up by the Mail Agent on the San Francisco steamer (in these rules termed the Mail Agent) nor those addressed to him by New Zealand offices need be numbered.

358. All the different items in the letter-bill must be carefully completed, and on no account is the indication of the route and the name of the steamer by which the mail is forwarded to be omitted. The number of separate packets or bags comprising the mail is indicated on letter-bill P.O. 13, in the right-hand top corner. In mails for London, or the Marine Post Office, the number of post-cards need not be specially indicated in the letter-bills. If parcel mails are despatched by the same vessel as letter mails, the number of receptacles should also be advised on the letter-bill, the entries to be made thus: "10 bags, 4 P.P." Empty bags should be advised under "Official Registrations" in registered lists, thus: "Fifty empty bags (in eight sacks)."

359. The presence in the mail of a packet of registered letters is to be indicated by the impression of the "R." stamp, or by the special entry "Registered packet" at the head of the letter-bill. The number of bags or packets containing registered correspondence is also to be marked on the letter-bill.

360. Verification certificate (V.C.) forms, P.O. 16, must be registered when they refer to the non-receipt of a mail or registered article, an irregularity connected with registered letters, the incorrect numbering of letter-bills, or to any subject of special importance.

361. When despatching officers receive verification certificates direct from foreign exchange offices, they should invariably forward them by first opportunity to the Inspector, with remarks on a separate paper and not on the certificate.

362. Officers despatching foreign mails will furnish particulars thereof to the Inspector on the form "Foreign Mails Despatched," P.O. 22. All foreign mails despatched, except those sent *via* San Francisco, to the Australian States, or to the South Sea Islands (if last named are sent from Auckland direct), must be shown in this return. The total weight of Ceylon and "forward" correspondence is to be shown under "Colombo." If a mail contains only correspondence on post-office business (which forms no account), the usual

entry of the number of the mail must be made in the return, but the weight columns are to be left blank, and the words "Official, form no account" written in the column for remarks. Mails despatched by occasional vessels leaving New Zealand ports direct for foreign offices which are not specified on Form P.O. 22 should be entered on the two last lines of the statement. (See Rule 356.)

363. Mail Agents will furnish to the Inspector, immediately on their return, statement P.O. 111, giving details of all mails received and despatched by them.

364. Care must be taken that all the weights in the statements of foreign mails furnished to the Inspector are accurately entered, as mail-service payments are based thereon. Postmasters making up mails for the Marine Post Office must see that the weight of the contents of mails is verified before the mails leave their offices, in order that the Mail Agent, by balancing the total of his weights against the total of those advised on the New Zealand letter-bills, may the more readily discover any error.

365. The following particulars of each mail despatched are to be entered in the Foreign Mail Register:—

- (a.) Number of mail.
- (b.) Date of despatch.
- (c.) Name of vessel by which despatched.
- (d.) Number of post-cards.
- (e.) Net weight of letters and post-cards.
- (f.) Net weight of books, including commercial papers, printed papers, and patterns.
- (g.) Net weight of newspapers.
- (h.) Number of registered articles.
- (i.) Initials of despatching officer.
- (k.) Description of closed mails.
- (l.) Number of bags from the office of despatch.

366. Insufficiently prepaid articles, except for Australia, must have the amount of the deficiency marked in centimes, in black figures, by the side of the postage-stamps. Wholly unpaid letters must be marked in the right-hand top corner. In the case of Australia, double the deficient postage must be marked in shillings and pence. (See Rule 462.)

367. In the case of insufficiently prepaid correspondence liable to more than a single rate, the number of rates should be indicated in the upper left-hand corner in ordinary figures.

368. All unpaid or insufficiently prepaid correspondence must be stamped "T."

369. The single rate for newspapers, printed papers, samples and patterns, and commercial papers is the postage on the weight of 2 oz., and for letters on $\frac{1}{2}$ oz., for despatched and for English and Australian received correspondence, and on 50 grammes and 15 grammes respectively for other received correspondence.

370. The conversion of shillings and pence for purposes of surcharging is fixed at the rate of 10 centimes to 1d. Thus—

$\frac{1}{2}$ d.	=	5 centimes.
1d.	=	10 centimes.
$1\frac{1}{2}$ d.	=	15 centimes.
2d.	=	20 centimes.
3d.	=	30 centimes.
10d.	=	100 centimes = 1 franc.
1s. 2d.	=	1 franc 40 centimes, &c.

The manner of marking the deficiency should therefore be as follows :—

A letter on which $2\frac{1}{2}$ d. is due, posted wholly unpaid,
"T. 25 cts."

A letter on which 5d. is due, prepaid 2d., "T. 30 cts.," &c.

371. Missent correspondence of all kinds must be stamped on the address side with the date-stamp of the office to which it has been missent, and forwarded without delay to its destination by the quickest route.

372. Correspondence between Postal administrations, or between Postal administrations and the International Bureau of the Universal Postal Union, Berne, the reply halves of double post-cards returned to the country of origin, articles redirected or missent, undelivered articles, acknowledgments of delivery, post-office money-orders or advices, parcel-bills, and all other documents on postal business, are treated as "Official, form no account," and must be excluded from the weights advised on the letter-bill.

373. Franked correspondence for British colonies or countries which cannot be forwarded in closed mails direct should invariably be forwarded on British offices, even if the route be circuitous. Such correspondence, if sent forward on a foreign office, is liable to be returned to the colony as inadmissible under Postal Union rules.

374. The articles of which a foreign mail consists should be classified and treated as follows :—

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- (1.) Registered articles, including acknowledgments of delivery and the registered list, must be made up in a separate packet or registered-letter bag, which must be sealed and placed in the centre of the mail.
- (2.) Letters are to be securely tied in bundles: prepaid, unpaid and insufficiently-paid, and "forward" letters are to constitute separate bundles. Convenient numbers of bundles of each class of letters should be formed into parcels, wrapped up in brown paper, strongly tied and cross-tied with string for their better protection, and labelled with a printed paper label indicating their class.
- (3.) Post-cards must be tied separately, and not sorted among letters, but the bundles should be enclosed in letter-packets.
- (4.) Insufficiently-paid book, pattern, and sample packets, and newspapers, should be tied into bundles and labelled "Unpaid."
- (5.) Correspondence on Post Office business should be tied in a separate bundle and labelled "Official, form no account."
- (6.) Letters and post-cards, book and pattern packets, and newspapers, are to be carefully and separately weighed, and the weights entered in the Foreign Mail Register. Post-cards should be weighed with letters.
- (7.) The letter-bill is to be enclosed in the special envelope marked "Letter-bill," and placed on top, inside the bag containing the registered-letter bag, letters, &c., and when the registered letters contained in a mail are enclosed in a packet the envelope should be tied to the packet with string, across and across.

375. When a letter-bill for a foreign office is accidentally left behind it should be sent to the Inspector, pinned to a V.C., P.O. 16, with an explanation of the irregularity.

376. If it is found, after the despatch of a mail, that the weights or any of the other items have been incorrectly entered in the letter-bill, the despatching office must at once report the error to the Inspector by V.C.

377. All bags containing mail-matter for foreign offices must be sealed with capsules, and labelled by means of a linen or other approved label. Bags with stencilled addresses may also be used. Bags stencilled "Newspapers" must not be used for letters.

378. When a mail consists of more than one bag, special care must be taken to indicate the class of correspondence contained in each bag, either by using bags stencilled "Letters," "Newspapers," &c., or by marking the labels. No bag of correspondence should weigh more than 80 lb.

379. Red labels are to be tied to the necks of bags containing letters for Australia. Offices requiring such labels should apply to the Storekeeper.

380. Stencilled bags belonging to the London Post Office when used for mails from New Zealand to the United Kingdom must not be reversed. To distinguish the mails from inward mails the special labels supplied to such offices as require them must be used. For mails *via* Suez the labels are printed with a yellow border, for San Francisco with a black border, and for Vancouver with a red border. The black-bordered label is for the use of the Mail Agent only.

381. Loose correspondence received from non-Union countries, such as Tonga, or certain other South Pacific islands, for despatch to Union countries, should be stamped with the stamps applicable to correspondence posted in the colony, such as "T," "R," &c.

382. The weight of both letters and post-cards, and of other articles, is to be stated on the labels of all mails for Western Australia. Terminal offices of steamers leaving for Australia must also enter these weights in the letter-bill for the first port of call in Australia.

383. Particulars of "forward" mails are not to be written on the ordinary canvas labels, but on the special parchment labels provided for advising the contents of such mails. These parchment labels should be tied under the canvas neck-label.

384. The weights of letters and post-cards, and of other articles, contained in bags posted by the Governor are shown on labels, and should be embodied in the general weights.

385. Mails for Victoria, New South Wales, and Tasmania, which are conveyed by steamers direct to destination, need not bear any indorsement on labels.

ARRIVAL OF INLAND MAILS.

386. Postmasters are required to personally superintend the sorting of mails, and to see that prompt delivery of their contents is made.

387. The hour of arrival of a mail should be entered in the Mail Register, or checked by the standard list, and the bags, hampers, &c., checked off from the way-bill one by one, in order to ascertain that none are missing. Before cutting the string, the officer who opens a mail must satisfy himself that the seal is perfect, and is that of the office from which the mail was despatched, and that the bag is in good order. On emptying the bag, which must always be turned inside out at once, search must first be made for the letter-bill, and the receiving officer must carefully check the receipt of any registered or remittance letters that may be entered thereon, placing his initials against the entry. He must also satisfy himself that the registered letters entered on the letter-bill are received, and in all other respects properly dealt with, except when sealed registered-letter packets or bags are received, when he will hand them intact to the registered-letter clerk. He must place loose registered letters in the proper channel for disposal, taking care that they do not leave his possession without his obtaining the receipt of the officer to whom he hands them. Any irregularity must be duly noted and reported.

388. Receiving officers must attend carefully to the requirements of Rules 336-349, so far as they apply here.

389. The contents of the bag must not be disturbed until the registered-letter bag or packet is found, or the loose registered letters have been compared with the entries on the bill.

390. After the registered letters have been checked, the correctness of the entries on the letter-bill must be verified by an examination of the letters. If they cannot be made to agree they must be checked by another officer. As soon as the receiving officer has satisfied himself as to the correctness of the entries, he must sign the letter-bill. Every letter-bill should be stamped at the same time as the letters which arrive with it, so as to bear the same index-letter.

391. If a mail arrives without a letter-bill, or with one wrongly headed, its contents are to be checked by a second officer, a substitute bill made out, and the error reported.

392. If anything is found loose in a mail, or any article found without address, a report of the circumstance must be made at once.

393. Postmasters at ports where steamers call must see that the receiving-boxes (if any) on board the steamers are cleared at the time the mails are delivered, and that demand is

made for all loose letters, &c., which may be in the custody of the officers of the steamers. Care must also be taken to see that receiving-boxes attached to railway guards' vans are regularly cleared.

394. A Postmaster, on receiving notice of a mail being lost or stolen, must immediately report the circumstances to the Chief Postmaster, by telegraph if possible, and to the police authorities of the district. The despatching Postmaster must, when practicable, furnish the corresponding office and the Chief Postmaster with copies of the letter-bill, and a list of the registered letters and money-order advices (if any), and other information as to the contents and description of the missing mail. The Chief Postmaster must report all the circumstances of the case to the Inspector by wire.

ARRIVAL OF FOREIGN MAILS.

395. Delivery of foreign mails may be taken before the Health Officer has granted pratique; but no mails requiring disinfection may be brought ashore until they have been fumigated. Any illness on board a vessel arriving from abroad will necessitate that the Port Health Officer be consulted before mails are removed.

396. On arrival of a foreign mail, officers must proceed as directed in Rule 387, except that, immediately on the detection of any error, a V.C. should be prepared, signed by two officers, and forwarded to the Inspector pinned to the letter-bill. Two copies of every V.C. should be sent to the Inspector—one for despatch to the office of origin of the mail, the other to its head office. Any necessary corrections must be made in the letter-bill or registered list, the erroneous entries being struck through with a single plain pen-stroke so as to admit of their being read. Such corrections, except in the case of an obvious error, are accepted in preference to the original statement. In the case of "Other articles" in London mails, if the weight represents an average of from 50 lb. to 55 lb. per bag, the London figures may be accepted without question. Post-cards are not to be date-stamped.

397. In the case of non-receipt of a mail (ascertained by the numbering on the letter-bill), or of a registered article, the fact should be reported to the Inspector by telegraph, with full particulars; but the V.C. must be sent as provided in the preceding clause.

398. Unpaid and insufficiently prepaid correspondence (except that from Australia, which is already fully surcharged on receipt) is charged on delivery double the deficiency marked by the despatching office. Unpaid or insufficiently prepaid registered letters are to be delivered to addressees without charge. For conversion of francs and centimes into shillings and pence, see Rule 370. When, after doubling the deficiency, the conversion into pence leaves a remainder below five centimes, it is not taken into account; for any remainder beyond five centimes, *Id.* is to be charged.

399. Every article of correspondence which does not bear the stamp "T" is considered as fully prepaid and treated accordingly, unless there be an obvious error.

400. Redirected surcharged articles, other than those insufficiently prepaid, should only be charged actual deficiencies on delivery. Articles insufficiently prepaid for their first destination should be taxed double the deficiency.

401. Any unclaimed articles originating in New Zealand returned by a foreign country (such articles are generally labelled "*Rebuts*") should be forwarded to the Inspector by the first dead-letter mail, even when the cover bears the address of the sender.

402. All letter-bills and registered-letter lists received from foreign offices and from the Marine Post Office must be forwarded, when completed, to the Inspector. Letter-bills and registered-letter lists originating in Australia are returned to offices of origin, except during statistical periods of May and November, when they should be sent to the Inspector.

403. All letter-bills and registered-letter lists received by the Mail Agent must be forwarded to the Inspector.

404. Particulars of mails received must be recorded in the Foreign Mail Register by the receiving office. When no weights are advised in the letter-bills the weight columns in the register should be left blank. The contents of mails received by direct steamers must be weighed, and entered under Article II. of the letter-bill.

405. Bags received from foreign offices must be returned empty to the nearest office of exchange of the country of origin. The only exception to this rule will be in connection with mails for the United Kingdom and Transvaal.

406. Correspondence posted on board mail-steamers or placed in the hands of masters of ships may be prepaid by means of postage-stamps, according to the tariff of the country to which such packet or ship belongs, or by which it is maintained. If the posting on board takes place during the stay at one of the two extreme points of the voyage, or at any intermediate port of call, prepayment can only be effected by means of postage-stamps, and according to the tariff of the country in the waters of which the vessel happens to be.

407. All correspondence received loose from the Australian States, Fiji, Samoa, Tonga, and the Cook Islands, must be marked "Loose letter," and surcharged in accordance with the instructions for late-fee letters in the Guide. Correspondence from all other places must be prominently marked or stamped "Packet-boat" at the office where it is taken delivery of from the vessel, and forwarded to destination without further charge if it bear stamps of and is prepaid according to the tariff of the country of origin.

408. Mails are exchanged between any post-office of the Universal Postal Union and naval divisions or ships of war of the same nationality on the following special conditions:—

(a.) They should, as far as possible, be advised of in advance to the intermediate offices.

(b.) Their address should be in the following form:—

From the Post Office of

For { the [Nationality] naval division of [Name of
division] at
the [Nationality] ship [Name of the ship] at .

Or

From the [Nationality] naval division of [Name of
division] at

From the [Nationality] ship [Name of the ship] at .

For the Post Office of [country].

(c.) If ships are not at the place of destination when mails addressed to them arrive there, such mails are kept at the post-office until they are claimed by the addressee, or ordered to be redirected to another place.

(d.) Redirection may be demanded either by the office of origin, by the commanding officer of the naval division or of the ship addressed, or by a Consul of the same nationality.

- (e.) Such of the mails as are addressed to the care of a Consul may, at his request, be received back into the post-office and redirected to any other address.
- (f.) Mails addressed to a ship of war are regarded as being in transit up to the time of their delivery to the commanding officer, even when originally addressed to the care of a post-office or of a Consul.
- (g.) Closed mails from His Majesty's ships of war on the Australian Station are to be simply entered on letter-bills under Article II. The weights, even if stated on labels, must *not* be included with those of ordinary mails.
- (h.) The Postal Administration of the United States of America has issued the following notification regarding the exchange of mails between U.S.A. offices and U.S.A. war-ships on foreign stations :—
 1. That that Administration maintains an exchange of closed mails with ships of war of the United States stationed at foreign places.
 2. That correspondence destined to be enclosed in such mails is subject to the conditions and tariff of the internal service of that country.
 3. That in accordance with paragraph 1, article xxiv, of the Detailed Regulations of the Principal Convention of Washington, the Administration of the United States of America will not advise intermediary offices of each despatch of mails to the vessels in question.
- (j.) Mails to or from ships of war of any nationality in transit through New Zealand are to receive prompt despatch pending positive orders to the contrary.

DELIVERY OF LETTERS, ETC.

409. The delivery from a post-office includes every place which receives its letters through that office. The town delivery comprises every house within the boundary of the letter-carrier's delivery.

410. Letters, &c., for counter delivery are to be carefully sorted into the proper pigeon-holes, which should be examined at least weekly, to see that they contain no letters for delivery by letter-carrier, or such as should have been redirected. Re-direction cards should be compared at short intervals with the

letters on hand, and registered cards with registered letters in the locker.

411. When the San Francisco mail arrives too late to enable a delivery to be made before 5 p.m. chief offices should reopen from 7 p.m. to 8 p.m. If the mail arrives too late to enable the delivery to be completed by 8 p.m. no special reopening is to be made under ordinary circumstances. If, however, the San Francisco mail arrives the day before the outgoing mail is to be despatched, or on a Saturday, or on the day before a holiday, delivery is to be made as late as 10 p.m. The reopening should be understood to cover a delivery of letter-carriers' correspondence as well as of that addressed to the post-office.

412. All letters must be delivered as addressed, except in the case of addressees who have changed their residences.

413. The addressee alone has a right to letters, &c., or the right to say how they shall be disposed of, and all his orders for delivery to any person other than himself must be in writing.

414. Should a letter intended for one person be delivered to another, and should it be opened by the wrong person, the name of this latter person and his address must be written on it, and the reason why it is returned, thus: "*Opened by* [name and address of person]—*Not for him*"; and the letter must be resealed, care being taken that the seal is not placed upon the original fastening.

415. At an office where there is delivery by letter-carrier it is the duty of the Postmaster to see that the letter-carriers understand their instructions and obey them.

416. A letter-carrier is required to arrange the letters for his delivery before he leaves the office, to make his delivery as quickly as possible, and, having done so, to come back to the office, returning any letters which he may have been unable to deliver, and paying the postage charged against him. He is not required to give credit for postage, but, if he does, it must be at his own risk.

417. A letter-carrier must observe the following instructions:—

- (1.) He may not, after starting from the office on his delivery, go to his own house or to any other house, except for the purpose of leaving letters, until his delivery is finished.

- (2.) He may not smoke whilst on duty.
- (3.) He may not deviate from his prescribed walk.
- (4.) He may not deliver letters in the streets, even to the owners, but must deliver all letters at the houses to which they are addressed.
- (5.) He may not put letters under doors, even when requested to do so.
- (6.) He may not, on pain of dismissal, carry or deliver, either singly or in parcels, circular letters or ordinary letters of any kind, or newspapers, whether stamped or unstamped, which have not been regularly posted.
- (7.) He may not, on pain of dismissal, act as a news agent.
- (8.) He may not be connected, either directly or indirectly, with the ownership of a publichouse.

418. A letter-carrier who carelessly loses a letter, wilfully delays the delivery of a letter, who is intoxicated when on duty, or who otherwise infringes the statutory official declaration he subscribed or the Post Office Act, is liable to dismissal and to be punished by law.

419. A Postmaster must not fail to report any breach of the foregoing regulations.

420. At houses where electric bells are fixed letter-carriers should give a *double* ring, and where knockers are provided a *double* knock should be given. The rings or knocks should be short and sharp, with a slight interval between them.

421. At offices at which there is a letter-carriers' sorter such officer is expected to perform the following duties, and, should he be required to make a delivery, his walk should be the lightest, and the nearest to the office :—

- (1.) To divide the letters, &c., for the delivery into walks before the men come on duty, and to charge the unpaid letters against each.
- (2.) To take control of the letter-carriers' division, and be responsible for the conduct of the men, and to see that their uniforms are not used improperly.
- (3.) To see that the men present a clean and tidy appearance before starting on their walks.
- (4.) To take care that their attendance-book is properly kept.
- (5.) To see that every letter-carrier does his best to deliver

doubtfully addressed correspondence, and to make himself thoroughly acquainted with the town and its inhabitants.

- (6.) To see that an accurate account is kept of all mail matter taken out for delivery, and to record it in the delivery book.
- (7.) To examine from time to time letters waiting delivery at hotels, &c.
- (8.) To make daily application at the delivery counter for any unpaid or registered correspondence for private boxes which has been on hand for twenty-four hours, and to arrange for delivery of the same.

422. Overflow matter left for letter-carriers at shops, &c., is to be dealt with as follows :—

- (1.) All places of deposit must be approved by the Chief Postmaster or Postmaster, and a list kept in the office showing the walk or division of walk for which overflow matter is left at each place of deposit.
- (2.) Nothing beyond printed matter, circulars, and newspapers is to be left at places of deposit.
- (3.) All matter for deposit must be sent out in sealed bags, with labels attached, showing where the bag is to be deposited, and the name of the letter-carrier for whom it is intended.
- (4.) A waybill must accompany the bags, and, if possible, a receipt must be obtained for each bag as deposited.
- (5.) A responsible officer must check the bags out of the office, and the letter-carriers on their return must report whether they obtained their bags, and at the same time initial the waybill.
- (6.) If a bag is missed by a letter-carrier he must ring up the office, using the nearest telephone.
- (7.) Under no circumstances may loose articles be left at places of deposit.
- (8.) Overflow matter which may be sent out by hand must also be placed in sealed bags and accompanied by a waybill, which should be initialled by the occupier of the place of deposit, or by the letter-carrier if delivery is made personally to the latter. In such case the receipt and the disposal of the bags must be verified on the return of the letter-carrier to the office.

423. Letter-carriers and messengers must not, without special authority of the Chief Postmaster, open letter-bags, deal with letter-bills or accounts, assist in the general sorting of letters, or have access to any except those for their own delivery. They may, however, be employed to sort newspapers and book and pattern packets whenever required. Letter-carriers and messengers likely to qualify for clerkships should be given every opportunity of acquiring the requisite knowledge.

424. Except where a letter-carriers' sorter is employed, no letters must be passed to the letter-carriers for delivery until they have been divided into the several walks; and Postmasters must bear in mind that, consistently with due despatch, this duty must be confined to the smallest number of hands.

425. Every delivery must commence as nearly as possible at the hour fixed for it; and, unless in exceptional cases, all the town letter-carriers should leave the office at the same time.

426. The Postmaster must arrange the walks of the letter-carriers so as, without unduly favouring any person or locality, to insure an early delivery to the more important portions of the town, and a delivery in every portion of it with the least possible delay.

427. It should be ascertained, by occasional personal inspection, that the letter-carriers do not loiter while engaged on their walks, or deviate from their prescribed route; that they do not clear a pillar or wall letter-box before the appointed time; and that they correctly state the time at which they complete their respective deliveries.

EXPRESS DELIVERY AND SPECIAL MESSENGER SERVICES.

[See Guide for general instructions.]

428. Where the telegraph-office is separate from the post-office the Chief Postmaster will confer with the Officer in Charge, and make arrangements for boys to be sent to the post-office for "expressed" articles at any time the boys may be wanted.

429. The receipts to be taken by telegraph messengers will be on a form P.P.N., which should be altered to suit. The form should show the address and time of delivery of the "expressed" article, and must be returned to the post-office on completion of each delivery. The number of articles delivered and the amount of delivery fees should be inserted, and the forms filed for reference.

430. At the office of despatch "expressed" articles are to be placed in a separate bundle, with a coloured label marked "Express" tied outside; the number of articles in the bundle must be marked on the slip and the letter-bill, and the bundle placed with the letter-bill. Fragile parcels must, of course, be sent in hampers, and advised on the letter-bill as "In hamper."

431. The officer who opens the mail must take out the "express" bundle, have the contents immediately dealt with by date-stamping, entering the address on form P.P.N., and handing the articles for delivery either to the telegraph messenger (who should be rung for immediately it is known that a mail contains "express" articles), or to the delivery clerk for delivery at the counter, as the case may be.

432. Gummed labels bearing the word "Express," for affixing to the addressed side of "expressed" articles, may be handed to the public, or affixed by officers when such articles are handed in over the counter or discovered in the posting-box.

433. The special messenger service will, at Auckland, Christchurch, Dunedin, Napier, and Wellington, be dealt with by the Officer in Charge of the telegraph-office, who should make arrangements for prompt despatch of a messenger whenever required. At the Exchanges at other offices, Chief Postmasters or Postmasters will act in the same manner.

434. The form provided for use in connection with the special messenger service is self-explanatory. The butt thereof must, prior to the despatch of the messenger, be filled up, with the exception of the fee payable, which cannot be determined until the return of the messenger.

435. At the end of each quarter or half-year, as the case may be, the butts must be detached and sorted into numerical sequence of the telephone subscribers' connections. A total must then be made of the fees due by each subscriber, and the amount thereof included in the account rendered for rental, &c. To facilitate the determination of the fees payable, a map of the borough or town, if available, should be marked with concentric circles embracing the various distances, the charge, of course, being determined in each case on the basis of the shortest *possible* route to the objective point. The butts of the forms must be retained for one month after completion of the period for which the account is rendered, provided that payment of the fees has been duly made. In any case of non-payment the relative forms must be retained for further reference.

436. The special messenger service fees must be reported on the form "Report of Collections." Fees must be brought to debit under a special heading, "Special Messenger Service Fees," to be written in the cash-book unless a printed heading is provided therefor. The fees due by a subscriber on account of special messenger service may be received from him if he specially desires to pay without waiting for the expiration of the period for which his telephone rental is collected, provided that he presents the notice or notices at the telegraph-office. In such case care must be taken to see that the amount is not charged a second time in the telephone rental account. If more than the actual fee is received, the surplus must be returned by post, not by messenger. Receipts for payments made at any time must be given free of charge.

REDIRECTION OF LETTERS, ETC.

437. Postmasters are required to redirect correspondence on receipt from any addressee of a written order or a telegram to that effect. Telegrams must bear the words "Signature verified" in the instructions, and be signed with the full surname and all the initials of the addressee. Such redirection orders need not remain in force for a period exceeding six months.

438. All orders for redirection must be numbered consecutively, beginning with No. 1 on the first day of each year, and entered in the proper book and on the cards kept in the delivery-boxes. The book must be entered up daily so as to show full particulars, including the number of the order, dates of application and receipt, dates of redirection, and the number of letters, &c., forwarded. The applications must be indorsed and filed. As the proper and due performance of this duty is highly important, Postmasters must require all redirection orders to be noted by the delivery officer or letter-carrier, showing the action taken, and they should personally examine the redirection order-book at frequent intervals. Such examination is to include the checking of all orders against the entries in the order-book and on the cards kept in the delivery-boxes. At the four principal offices this duty may be delegated to the Chief Clerk or other senior officer, but at other offices Postmasters will be held responsible for all errors caused by incorrect entries.

439. Letters awaiting despatch to another office may, if practicable, be intercepted upon a request being made to that effect by the addressee, who must be satisfactorily identified.

440. Redirected letters must not be enclosed in new covers. They must be clearly redirected *in red ink* on the original covers, the old address being ruled through. Stamped covers, or stamps enclosed with redirection orders, must be returned to the applicants, with an intimation that it is contrary to rule to re-enclose redirected letters.

441. Returned letters from the Dead Letter Office, or any Chief Office, if in the authorised covers, may be redirected free of charge to any place in His Majesty's dominions. If for other places, such letters must be surcharged full letter-postage.

442. Telegrams readdressed for transmission by post should be charged a single rate of postage only.

443. Letters believed to be wrongly addressed, or any obscurely addressed, may be forwarded to the supposed proper address as "try" letters; but such letters must be at once returned to the forwarding post-office unless delivery can be assured. Every opportunity should be taken to urge on the public the necessity for having correspondence fully and correctly addressed.

444. If letters, &c., for His Majesty's ships cannot readily be delivered, the Secretary should be asked for instructions.

445. Every article reposted which is not believed to be legitimately readdressed must be specially brought under notice. Postmasters should invariably endeavour to satisfy themselves as to the reasons for such reposting, make prompt inquiry in cases of apparent irregularity, suitably indorse such articles, and report any case which appears to require special notice. Any letter which appears to have been opened before being redirected and reposted is to be charged with additional postage as an unpaid letter.

446. Articles prepaid in cash redirected to places beyond Australia and New Zealand may have the postage affixed in stamps by Chief Postmasters, who will claim the amount on Form Acct. 340, altered to suit the case. As the agreement between Australia and New Zealand covers delivery of circulars impressed with the "Paid" stamp, all that will be

necessary in the case of such circulars readdressed to places within the Commonwealth will be to impress the "paid" stamp with the date of redirection.

UNCLAIMED AND RETURNED LETTERS, ETC.

447. At chief offices, and offices where letter-carriers are employed, a dead-letter mail must be made up every Monday morning, to include all letters, letter-cards, and packets posted in the colony which have remained unclaimed for the periods specified in section 456. Letters, &c., addressed to all other offices must be kept as directed in the same section, and then forwarded to the chief office in the dead-letter envelope, which Chief Postmasters will send out at the close of each month. Dead-letter mails must be sent by Sub-Postmasters to their chief offices, and by Chief Postmasters to the Dead Letter Office, Wellington, in the special bags provided for the purpose, and must be registered.

448. Chief Postmasters must forward in each dead-letter mail a list of the addresses of all letters received from places outside the colony contained in the mail. The addresses of such letters from sub-offices should be entered under the names of the offices from which received.

449. When letters, &c., are returned from sub-offices they should be carefully examined by the Chief Postmaster, or other experienced officer whom he may depute for the duty, in order to see that they have been kept the prescribed period, and have been dealt with in every respect according to rule. Every irregularity observed should be brought under the notice of the Postmaster in fault.

450. A list of all letters from places beyond the colony which remain undelivered for periods as follows:—

Addressed to the post-office, or "To be called for," or to a person residing outside the letter-carriers' deliveries,—

From Australia ... For three weeks from the date of receipt;

From other countries } For one month from the
beyond New Zealand } date of receipt;

Addressed to a specified house for a person who, nevertheless, cannot be found; or addressed to a person who has gone away without leaving an address,—

From Australia ... For two weeks from the date of receipt;

From other countries } For three weeks from the
 beyond New Zealand } date of receipt ;
 must be exhibited at the office to which the letters are
 addressed, and if the letters, after being so advertised, remain
 undelivered from the date of receipt for the periods specified
 in Rule 456 they are to be marked as directed in that rule, and
 returned in the first dead-letter mail thereafter.

451. The personal attention of Chief Postmasters is to be given to the return of "special-request letters" as described in the Guide. Unclaimed official unregistered letters, from whatever Department of the General Government of New Zealand, may be returned direct by Chief Postmasters whether the letters bear a special request or not. Unclaimed registered letters, official or otherwise, and whether "special-request" or not, are to be sent registered to the Dead Letter Office at the respective proper dates, for return to the senders unopened when the covers clearly indicate by whom they are sent. Otherwise the "special request" rules are to operate, as shown in the Guide.

452. Postmasters must cause frequent visits to be made to hotels, shipping companies' offices, and other agencies, for the purpose of examining undelivered letters, telegrams, packets, and newspapers, with the object of returning such as have remained undelivered beyond the time prescribed by regulations for remaining at post-offices, or for the purpose of being forwarded to specific addresses known to the officers. Of course, only such letters are to be recovered as may be agreed to be returned or given up by the hotel-proprietors, &c., except those that have lain the full time prescribed by the Act. Letters which cannot be delivered must be treated as "Unclaimed," and forwarded to the Dead Letter Office. A record is to be kept of the date of each visit. See Rule 421, and section 22 of "The Post Office Act, 1900," here reprinted as follows:—

"22. (1.) Every postal packet addressed to any person at any premises licensed under 'The Licensing Act, 1881,' or at any shipping office, or public or private lodginghouse, and delivered to or received by the licensee of such premises, or the person apparently in charge of such office or lodginghouse, or any one acting as the agent or servant of any such licensee or person, shall be deemed to be under the control of the Postmaster-General until delivered to the person to whom the same is addressed.

“(2.) If the same is not so delivered within two months after the receipt thereof by or on behalf of such licensee or other person as aforesaid, and if instructions to the contrary are not received from the person to whom the same is addressed, the licensee or other person as aforesaid shall return the same to the nearest post-office, with the reasons therefor.

“(3.) Every such postal packet shall be transmitted to the Dead Letter Office, and shall be there dealt with as undelivered.

“(4.) If any such licensee or other person as aforesaid omits or fails to return any such postal packet as aforesaid, he is liable to a penalty not exceeding five pounds.

“(5.) The foregoing provision of this section shall extend and apply to telegrams transmitted by electric telegraph.”

453. Articles received without address, or in damaged covers, must be reported to the Inspector by Chief Postmasters on Form P.O. 69, by first mail, and at the same time advertised in a conspicuous place. If unclaimed at the end of one month, they must be sent to the Dead Letter Office. If the sender of any such article can be identified, he is first to be communicated with. Newspapers, unless illustrated, are to be kept at chief offices for reference and delivery, but if not applied for within three months they are to be destroyed. Unclaimed illustrated papers and magazines must be sent to the Dead Letter Office at the expiration of three clear months. This rule is to be read as applying to unclaimed newspapers, both addressed and un-addressed. (Read Rule 328.)

454. Articles received at sub-offices without address are to be advertised by notice prominently exhibited, and sent by first mail to the Chief Postmaster for disposal.

455. In the case of address-covers or envelopes received without contents, the addressee should be communicated with on Form P.O. 109, with a view to the identification of the probable contents.

456. The following table denotes when undelivered letters, letter-cards, and packets are to be sent to the Dead Letter Office, the times at which they are to be so sent, and the reasons to be assigned upon them.

An Article	Time at which to be returned.	Reason to be assigned in Red Ink, on the Address Side.
1. For a person deceased, unless deliverable to a proper representative	At once	Deceased.
2. Posted without an address, or illegibly addressed	At once	Not addressed.
3. Posted without the name of either a chief office or sub-office on the address, unless for a person known to be living within the delivery of the office where posted, or for a well-known person or place in some other delivery	At once	Insufficient address.
4. Addressed so as to apply equally to two or more persons or firms, and to leave it a matter of real doubt to whom to be delivered	At once	Insufficient address.
5. Absolutely refused	At once	Refused.
6. Addressed to a street or place when there is in the town no street or place of that name, or similar name, unless there be no reasonable doubt as to the person for whom the article is intended	At once	No such street or place in [Office stamp].
7. Addressed to the post-office, or "To be called for," or to a person residing outside the letter-carriers' deliveries — Inland From Australia From other countries beyond New Zealand	One month Six weeks Two months	Un-claimed; or, Not called for.
8. Addressed to a specified house for a person who, nevertheless, cannot be found; or addressed to a person who has gone away without leaving an address— Inland From Australia From other countries beyond New Zealand	One week One month Six weeks	Not to be found; or, Gone, no address.
9. At seaports, when addressed to a ship. (Unless it be well known, or ascertained by inquiry of the agent, that, owing to disaster or other cause, the ship cannot arrive within three months, in which case it should be returned at once)	Three clear months	Ship sailed, not known where; or Sailed for —, &c.
10. Addressed to the British Consul ...	At once, to Secretary.	
11. Posted from Government House, Wellington, or bearing the Government House frank	At once.	

Circulars and catalogues from beyond the colony, delivery of which cannot possibly be effected, are to be sent to the Dead Letter Office at the expiration of one clear month from date of receipt. Undelivered post-cards, circulars, and commercial papers must be returned direct to the senders by Chief Postmasters.

457. When registered articles are returned to the chief office as undelivered they must be sent registered in the ordinary mail, and entered on the letter-bill.

458. No letter is permitted to be returned to the writer or sender, or to any one else, or to be delayed in being sent to its destination according to the address. A request for alteration of the address of a letter must be referred through a Chief Postmaster to the Secretary, and may on no account be acted upon on a Chief Postmaster's or a Postmaster's own responsibility. If there is no time to refer to the Secretary by paid telegram, the letter must be sent forward to the destination given upon it. All applications for the return of letters which have arrived for delivery must be sent to the Inspector through the Chief Postmaster, and it must be stated whether the letter is still undelivered, and, if so, how long it has to remain: thus, "The letter is here, and has to remain ——."

459. A Postmaster must not be party to any deception as to the place of posting a letter. Should a letter be sent under cover to him with a request that he will post it, he must write on it the words, "Posted at ——, under cover to Postmaster of ——," and then forward it as addressed. If any postage-stamps accompany the application, whether as remuneration for the Postmaster's trouble or for any other purpose, they must be at once sent to the Chief Postmaster, who will forward the application to the Inspector.

460. In acting upon these rules every Postmaster should bear in mind that the object of them is to insure the delivery of every letter to the rightful owner, and, when that is impossible, to secure its speedy return to the writer, through the Dead Letter Office; but in no case should any of the rules be so applied as to prevent the delivery of a letter to a person for whom it may reasonably be believed to be intended.

SURCHARGES.

461. A surcharge is the additional postage charged upon a letter, &c., which has been insufficiently prepaid. A Post-

master is responsible that articles of this description which pass through his office are correctly surcharged; and every officer under his control should be vigilant to notice any deficiency of postage on letters.

462. Unpaid and insufficiently prepaid correspondence from abroad (except that from Australia, which is fully surcharged) is charged on delivery double the deficiency marked by the despatching office. Unpaid or insufficiently prepaid registered letters are to be delivered to addressees without charge. For conversion of francs and centimes into shillings and pence see Rule 370. When, after doubling the deficiency, the conversion into pence leaves a remainder below five centimes, it is not taken into account; for any remainder beyond five centimes, 1d. is to be charged. Newspapers, if bearing inscription "*abonnements-poste*," are to be treated as fully prepaid.

463. Supplementary postage due for redirection is collectible on delivery. For instance, if a two-rate registered letter originally posted in New Zealand for town delivery, and prepaid 2d. postage and 3d. registration-fee, were subsequently redirected to a country where the rate is 2½d. per ½ oz. it would be charged the simple deficiency. (See Rule 546.)

464. Officers must not strain the regulations in the matter of weighing letters. The plate holding the letter must depress its pillar until it touches the platform before the letter can be said to be chargeable.

465. All surcharges must be boldly marked on the face of the unpaid articles in black ink.

466. Postage-due stamps are to be used for the collection of unpaid or insufficiently paid postage on all classes of correspondence.

467. Postage-due stamps are in no case to be received by any Postmaster in payment of postage. Should postage-stamps not recognised for prepayment be used, no account is to be taken of them. This circumstance is indicated by the figure "0" placed by the side of the postage-stamps. Niue, Aitutaki, and Penrhyn Island stamps, or those of the Cook Islands, affixed to correspondence posted in New Zealand are not to be accepted in payment for postage on New Zealand mail-matter, and in cases where they are so affixed they are on no account to be cancelled, whether the article be fully prepaid in New Zealand stamps or not. Letters not sufficiently prepaid in New Zealand postage-stamps are to be treated as such in the usual way. (See Rules 366–370, 399.)

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468. An advance of postage-due stamps of various denominations will be made to every Postmaster, who will be required to sign a receipt for the same, and who will be held accountable at any time for the full amount thereof. A sufficient quantity of postage-due stamps must be kept on hand by every Postmaster to meet requirements.

469. Postmasters will make requisition, when necessary, to the Chief Postmaster for further supplies of postage-due stamps, in the same manner as they do for ordinary postage and revenue stamps.

470. No mail-matter is to be delivered until the postage due thereon has been paid.

471. Postmasters, before delivering surcharged correspondence, must affix or cause to be affixed and cancelled, as ordinary stamps are cancelled, one or more postage-due stamps equivalent in value to the amount of postage due.

472. Any Postmaster, or other person engaged in the Postal Service, who shall collect and fail to account for the postage due upon any article of mail-matter which he may deliver without having previously affixed and cancelled the special postage-due stamp, is guilty of a breach of duty, and is liable to a penalty not exceeding £50.

473. At post-offices where delivery of letters, &c., is not effected by letter-carriers, postage-due stamps are not to be affixed until delivery has been requested; and they are not to be affixed to matter forwarded by request of addressees, returned to writer, or sent to the Dead Letter Office.

474. At post-offices where there is a delivery by letter-carrier, postage-due stamps are to be affixed to all taxed correspondence as soon as received, unless an order has been received for redirection, in which case the correspondence should be forwarded without affixing the stamps.

475. Postage-due articles for private-bag holders must have postage-due stamps affixed and cancelled before being placed in the private bags. To enable the value of the postage-due stamps to be recovered, the form "Redirected Postage due" (Acct. 154) should be altered to suit, and enclosed with the letters.

476. If matter should arrive at a post-office with postage due thereon, and the Postmaster has no postage-due stamps on hand, he will collect the amount due, and, as soon as he can obtain postage-due stamps, will affix the amount in such stamps

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to a sheet of paper, cancel, and forward the same to the Chief Postmaster for transmission to the Accountant with a statement of the facts.

477. When postage-due stamps have been affixed to refused, unclaimed, or other undelivered matter, credit must be obtained therefor by means of a claim on the Chief Postmaster for postage-due stamps on undelivered mail-matter. The Chief Postmaster will, when satisfied as to the correctness of the claim, arrange for a refund being made, and will take credit for the amount of such refund as "Postage refunded"; a notice (which must be made in duplicate by the manifold-writing process) on Form Acct. 340 being sent to the Accountant with the Daily Cash Account in support of such entry. The counterpart of the notice must be sent with the undeliverable mail-matter to the Dead Letter Office, as an advice of the fact that credit has been taken for the postage-due stamps affixed thereto.

478. When postage-due stamps have been affixed to correspondence subsequently redirected, a claim stating the amount due and the name of the person from whom it is to be collected must be attached to and sent with the letter. The Postmaster receiving the same must detach the claim and return it by next mail, with amount of uncanceled postage-due stamps enclosed, to the Postmaster making the claim, who, in case of failure to get a return of the stamps, must report the circumstance to the Accountant.

479. When a letter is received for delivery surcharged above the proper amount the Postmaster must not alter the surcharge. He should weigh the letter before delivering it, and mark the weight on the cover, which he should obtain from the addressee and send to the Chief Postmaster with an application for refund of the overcharge.

480. Deficient postage on undelivered correspondence addressed to the care of Consuls is to be refunded to Consuls on return of the correspondence to the post-office.

481. Commemoration postage-stamps of temporary validity are not recognised in the international service. Letters from certain countries apparently prepaid and treated as unpaid by despatching offices should be surcharged.

482. A Chief Postmaster may remit the charges on official letters which have been surcharged in consequence of not having been franked or marked "On Public Service," provided such letters are opened in the presence of the Postmaster and found to be on public service. He may also remit such charges on

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ordinary letters, if satisfied that the claim for refund is a proper one. The receipt for refund should be taken on the face of the surcharged cover. Postage which is thus authorised to be refunded is to be claimed in the Daily Cash Account, which should be accompanied by the cover, together with an explanatory memorandum. (See Rule 477.)

STAMPING.

483. The date and the index letter or figure of the date-stamp must be carefully adjusted at the beginning of each day, and the index changed punctually throughout the day at the appointed times. A clear impression of every date-stamp in use must be made in the impression-book each time the date or the index is changed, and the officer making the impression must initial the book. Chief Postmasters will decide how often the index is to be changed at offices under their control. G and J are not to be used as index letters. As the object of the date-stamp is to indicate the day, so the object of the index is to indicate the hour at which a letter is received or despatched. If, therefore, the index is not changed punctually, a Postmaster may be blamed for a delay for which he is not really responsible. Postmasters supplied with date-stamps having type symbols for hour and minute will note that, as far as possible, regular half-hourly changes should be made, and that the time shown should always be later than the actual time of stamping. Thus, a letter posted at 4.50 p.m. would bear the time 5 p.m., and a letter posted at 5.2 p.m. the time 5.30 p.m.

484. The date-stamp must not on any account be altered from the current date. Any mark required of another date must be written.

485. Postmasters must take precautions for the safe custody of the official seals and date-stamps, and must prevent these being handed to members of the public on any pretext whatever, or being kept in such a position that the public can obtain and use them. It is forbidden to give impressions to the public.

Care should also be taken that any stranger representing himself to be an officer of the Post and Telegraph Department produces satisfactory evidence of that fact before he is allowed to have access to or to use the date-stamps, &c.

486. The impression of each stamp should be not only legible, but perfect in every particular. To secure this, attention should be paid to the following points:—

- (1.) The stamp must be kept perfectly clean, which may be done most effectually by brushing it with a weak solution of potash or soda, or with printers' lye, using for the purpose a small brush. Type which has been used must be cleaned before it is replaced in the box.
- (2.) The cushion on which the letters are placed to be stamped should be quite even and very slightly elastic.
- (3.) The stamp should be held firmly in the hand, and struck upon the letter with a light sharp blow, care being taken not to let the stamp fall upon the impression made at another office. Letters received from a sub-office should be placed on the stamping-table with the point of the flap turned away from the stamper, and those received from a chief office for delivery with the point of the flap turned towards the stamper.
- (4.) Strict attention should be paid to keeping the ink-pad constantly fit for use by moistening it with stamping-ink. Too much ink is not to be put on the stamping-pad, and the ink put on is to be well rubbed in so as to prevent the clogging of the pad. If the pad is allowed to become saturated or the stamp dirty the stamping will be smeared and indistinct.
- (5.) It is not necessary to date-stamp post-cards, newspapers, or books except at offices where posted.
- (6.) Letters or packets which appear to contain photographs, cards, or other fragile articles are to be lightly stamped.
- (7.) A moderately soft pad should be used to place under the letters when being stamped. Any soft book, such as an old Post and Telegraph Guide, would answer this purpose in small offices where rubber pads are not provided.

As bad date-stamping exposes the revenue to much risk of fraud, careful supervision must be exercised by Chief Postmasters and Postmasters over the manner in which the duty is performed.

487. Rubber-stamp ink is on no account to be used in obliterating stamps on letters or any documents. The preparation of oil and lamp-black known as obliterating-ink, used for metal stamps, is to be invariably applied for that purpose.

488. The impression of the date-stamp on letters, books, parcels, and newspapers should be as follows:—

On the Front.

- All articles when first posted, whether prepaid or franked.
The impression must be legibly made on the postage-stamps unless the stamps are affixed in contravention of any of these rules.
- All articles missent.
- All articles surcharged.
- Post-cards, whether posted or received.
- Unclaimed letters, &c. (at sub-offices in black ink, at chief offices in red ink).
- Redirected letters, &c. (at office where redirected).
- Delivered letters returned to the post-office.

On the Back.

- Letters received at any office from another office.
- “Forward” letters.
- Commercial and printed papers, patterns, and samples need not be date-stamped at office of destination or transit offices.
- 489.** Letters despatched in mails to the larger offices are required to be levelled up at the end on which the postage-stamp is usually placed, and on the bottom, not the top, of the bundle. This secures that letters all touch the bed of the stamping-machine as required, and prevents their being bent over at the “stamp” end and retarded in their passage through the machine, where action is very rapid, and to be satisfactory must be continuous. Also letters must be distributed so that, as far as possible, very thick letters are kept in separate bundles. Special instructions are issued to offices using stamping-machines.
- 490.** The officer in charge of the Finger-print Bureau of the Prisons Branch of the Department of Justice is permitted to use, until worn out, cloth-lined envelopes addressed to himself from local offices, conditionally on old date-stamp impressions being effectually deleted.
- 491.** Every letter posted too late for any mail must be marked with the “Too late” stamp, or with the words “Too late” written in red ink on its face at the left-hand top corner, otherwise the impression of the date-stamp on it will be regarded as evidence that the letter was in time for the mail of that date.
- 492.** Postmasters supplied with rubber stamps must make requisition for the proper ink and linen pads. The ordinary obliterating-ink destroys the rubber, and must not be used.

493. It is a Chief Postmaster's duty to take proper notice of defective stamping at post-offices which are subordinate to him, and to provide for frequent revision of the work of date-marking with a view to maintaining its clearness and correctness. No officer is to deface the stamps on correspondence posted by himself.

494. It is necessary that the Inspector should know how the stamping duty is performed, and a report must be made to him of any imperfections in the stamping of an office from which a mail is received.

495. Applications for new date-stamps, type, or seals are to be sent to the Inspector, to whom old material of the same kinds should be returned. When a sub-office is supplied with a new date-stamp the Chief Postmaster will see that the old one is recalled. Type supplied to replace any that may be carelessly lost will be charged to the Postmaster. The value of stamps received at chief post-offices for type symbols must be brought to charge as "Miscellaneous receipts" in the Post Office Account, and particulars entered separately on statement Form Acct. 190, the requisitions being sent in with the statement. The cost of a single type is 5d., and of a double type 7½d. The patterns accompanying requisitions must correspond with the description of type required. In the case of a single type, 2, 4, 5, or 7 is the most suitable pattern.

496. When application is made for a date-stamp, the requisition is to show clearly whether the stamp is intended for a post-office, a telephone-office, or a combined office.

497. As far as possible, boxes containing date-stamps and type are to be securely packed in hampers or baskets for transmission to destination. Returned stamps and seals are to be clean and ready to put away, and the memorandum of advice should show an impression of each.

PRIVATE BOXES AND BAGS.

498. The terms and conditions under which private boxes and bags are let will be found in the Guide.

499. A form of application for a private letter-box is distributed by the Storekeeper. A supply of the form, which is self-explanatory, must be kept at each post-office at which private letter-boxes are provided for the public, and in future no box is to be let without written application being made on this form. (See Rule 729.)

500. As private boxes have sometimes been held under fictitious names and for fraudulent purposes, the accommodation of a box must not be granted to any person under an assumed name; and if a Postmaster has good reason to suspect that a private box is applied for, or is actually held for improper purposes, he must immediately report the circumstances.

501. The hours during which private-box holders have access to their boxes are stated in the Guide. The box lobby should be lighted from dusk until the hour of closing.

502. When a private box is given up, the Postmaster must immediately demand the return of the keys; and every Postmaster will be held responsible that locks of unused boxes are in good repair and the keys in his possession.

503. It sometimes happens that private-box holders have extra keys made for their private boxes, or when giving up their boxes they do not return the number of keys supplied to them. There is thus a risk of the keys for a box being improperly used after it may have been let to another person. To guard against such a contingency it is desirable to change the locks whenever a private box is given up, and Postmasters should arrange accordingly, by simply transposing a lock from an unused box, or, in case of necessity, putting on a new lock and retaining the one removed for future use, as may be required. Locks required for private boxes are supplied by the Storekeeper.

504. At all offices where there are private boxes, Postmasters must see that the insides of the boxes are dusted at least once a month.

505. Registered or unpaid correspondence, also parcels or any other articles which cannot be placed in a private box, must be notified to the boxholder by notice-card. If not called for within four hours of notification, a second card must be placed in the box, and if remaining undelivered at close of business for the day the article must be specially delivered.

506. A form is provided, Acct. 212, for giving notice to private box and bag holders of fees due, and should be posted to them a week before the due date. If the amount is not paid within one month after due date, the box is to be closed or the bag discontinued.

507. The Postmaster should collect the fees on private bags in the same manner as fees on private boxes are collected. No new private bag may be used until authorised by the Chief

Postmaster, and until the fee has been paid in advance. If the office at which any private bag is made up is not a money-order office the amount collected should be remitted to the Chief Postmaster by registered letter. When fees for private bags made up at a sub-office are paid at a chief office or another sub-office, the Chief Postmaster or Postmaster should at once advise the Sub-Postmaster by sending to him a duplicate of the butt of the receipt for retention and record. Chief Postmasters are held responsible for rendering vouchers in favour of mail-contractors for half the fees for private bags carried by them.

RECEIVING-BOXES.

508. Pillar, wall, and lamp-post letter-boxes are erected for the convenience of persons living at a distance from a post-office; and when a Postmaster is of opinion that it is necessary to establish new or to remove existing boxes to more convenient localities, he should report to the Secretary through the Chief Postmaster. The hours of collection must be correctly stated on the boxes, and any alteration immediately announced for publication in the next issue of the Guide Supplement. On no account are boxes to be cleared before the appointed time. The hours of collection should be regulated by the town clock, if there be one. One of the two keys which are supplied for each box must be kept by the Postmaster, while the other should not be left in the hands of the collecting officer longer than is absolutely necessary, but should, where practicable, be hung up in the office in a place appointed for the purpose convenient for the supervision of the Postmaster or of the officer in charge of the mail-room.

509. The boxes should be repainted when necessary—generally about once in two years; and the locks and hinges should be frequently oiled. Any damage should at once be reported to the Inspector; and if a box become insecure, or be put out of use for any time even though short, the aperture should be closed, and a notice pasted on the box stating that it is closed temporarily during repair or disuse. If a box be wantonly damaged, the circumstance must be reported to the police.

510. Chief Postmasters and Postmasters at offices where there are town receiving-boxes have a system of open-card check—meaning the use of a card exhibiting its purpose to the person clearing the receiver—for the clearance of receivers. These cards are to be posted by one of the officers named at irregular intervals and in unspecified boxes known only to the officer himself. Strict record must be kept of the postings and returns. The check should in no case be made less than once a week. There is no need to post in all the

receivers or in most of them so long as the person clearing has no knowledge of the dates or places of posting. The officer performing the clearance must invariably put his hand inside the box as far as the posting-aperture to see that there is no block of letters, &c.

511. The alleged loss of a key should be strictly investigated, and if the key be not found the police should be communicated with and the lock changed. The Postmaster should at once report the circumstance to the Inspector. When a lost key is found a reward of 5s. to the finder must always be made good by the person through whose carelessness the loss may have taken place.

INQUIRIES FOR MISSING LETTERS, PARCELS, ETC.

512. When inquiry is made for a missing letter, packet, parcel, or other posted article, the Postmaster should have a missing-letter form, P.O. 36, filled up by the sender of the missing article and forward it to the Chief Postmaster with any report he may have to make. Only in special cases should the addressee be allowed to fill up a missing-letter form. In ordinary cases of inquiry made by an addressee the name and address of the sender of the missing article should be obtained and the Chief Postmaster advised of the inquiry. *As far as possible, missing-letter inquiries should be commenced at the office of posting.* In the case of foreign inquiries, however, some exception to this rule may be made. The inquiry form must always be returned, when inquiry has been completed, to the chief office of the district where it originated. (Inquiries as to the disposal of *parcels* addressed to places beyond the colony should be made by means of Form C. & F., P.P. 27, and submitted to the Inspector.)

513. On receipt from his Chief Postmaster of a missing-letter inquiry, a Postmaster should endeavour to trace the missing article by every means in his power; but subordinate officers should not be informed of such inquiries.

514. Inquiries respecting letters addressed to places outside the colony must be forwarded by Chief Postmasters to the Inspector, stating by what mail the letters should have been despatched.

515. Missing-letter inquiries should be regarded by every Postmaster as confidential and of grave importance, and as possibly involving the reputation of his office. He should therefore make such arrangements as will enable him positively to name the officers through whose hands any particular letter may have passed.

516. Every application for missing letters, from whatever source received, must be numbered by the Chief Postmaster in consecutive

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order from the beginning of each quarter, and at once entered in the Missing-letter Record, which should also contain full notes of any circumstances which may appear likely to throw light upon the case in question or to assist in any future inquiry. The final result of each inquiry should be entered in the Missing-letter Record so that the special return furnished to the Inspector at the end of each quarter may be properly completed.

517. The progressive numbers for the four quarters of the year should be distinguished by the prefixes A, B, C, and D respectively, and the number in the register should be written in red ink on the right-hand top corner of the inquiry form. In entering up inquiries from the Inspector's office or from other postal districts the respective office numbers must always appear in the register, preference being given in all cases to the Inspector's number should the paper have passed through his office.

518. Completed inquiry forms which do not bear the Inspector's office number and relate to articles addressed to places within New Zealand found to have been duly delivered may be filed at chief post-offices. All other missing-letter inquiries are to be sent to the Inspector.

519. The Missing-letter Record must be attended to by the Chief Postmaster alone, and should be kept under lock and key.

520. At the end of each quarter a return must be furnished, on the red form No. 80, provided for the purpose, showing particulars of all letters *not accounted for* and of inquiries not completed, with special remarks in reference to each case, and the names of officers through whose hands each letter would pass. The result of every inquiry within the colony is to be communicated by the Chief Postmaster to whom the inquiry was addressed to the person inquiring and a copy thereof retained for reference.

521. Inquiries made respecting letters containing money or respecting alleged abstraction from letters (which should be dealt with in the same manner as missing letters) should be forwarded to the Inspector immediately after the preliminary inquiries have been made. All such inquiries and reports thereon are to be regarded as absolutely confidential.

ELECTORAL-NOTICE LETTERS.

522. Important duties are imposed upon Postmasters under various sections of "The Electoral Act, 1905." So much of these sections as define the duties of postal and telegraph officers will be communicated to them at election-times as they recur; and it is the duty of every officer to inform himself in good time on any point in which he may render service in forwarding the business of an election.

523. The prepayment of postage and registration fee applies only in the case of notices sent by private individuals, which will, however, be comparatively few in number. Electoral notices sent by Registrars of Electors will be franked or officially stamped as the rules for the time being may require.

524. Any Postmaster having an undelivered electoral notice which it is believed cannot be delivered must exhibit outside his office, within three days of its receipt, in a conspicuous place, the full address of such notice, and advise his Chief Postmaster by first mail. Electoral notices may be delivered to the addressee only. Written orders cannot be accepted unless the addressee is known to the Postmaster or his officers to be in the district.

525. On receipt of advice of undelivered notices the Chief Postmaster will take immediate steps to see that the full addresses of such notices are exhibited at all offices within the respective electoral districts.

526. Registered electoral - notice letters or summonses specially indorsed to be returned to the Registrar within a given time must be returned to such officer direct after being detained the time stated on the envelope. Every letter or summons so dealt with must have superscribed on the front, *in red ink*, the reason for non-delivery. Chief Postmasters must see that all unclaimed electoral notices are promptly returned.

RAILWAY TRAVELLING POST-OFFICE.

527. The railway travelling post-office clerks and sorters must observe all the rules laid down for the guidance of officers performing ordinary postal duties.

528. Mails received along the line must be immediately sorted, the posting-boxes in the mail-van cleared when the train leaves each stopping-place, and correspondence for all offices on the line appointed to receive such mails delivered in sealed bags. The sub-office letter-bill, P.O. 2, must be used.

529. All letters sorted in the mail-van must be date-stamped. The index letter or figure of the date-stamp must be changed at the point where the officer commences his return journey, and an impression made in the book each time.

530. R.T.P.O. clerks must on no account allow any one to travel in the mail-van unless he is a Postal Inspector or postal officer on duty in the van. Newsvendors are not excepted from this exclusion. Any disregard of this instruction will result in the officer at fault being severely dealt with.

531. Smoking in the mail-van is forbidden.

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532. To facilitate the transfer of mails and correspondence when the officers change trains, the following precautions must be observed : A way-bill is to be kept showing the mails in the van, also a list of the loose registered letters, which are to be made up in a packet ; the list is to be signed by the receiving officer and returned to the chief office of despatch. All registered articles dealt with in the van are to be recorded in the " Forward " Registered-letter Book, No. 6.

533. Officers are forbidden to deliver letters on the journey to private individuals.

534. Before leaving the mail-van at the close of each day's business the R.T.P.O. clerk must make a thorough examination to see that all letters, &c., are removed. The officer must report himself at the chief office with his mails, and remain until the mail is acknowledged.

535. The railway post-office duty will be arranged in accordance with instructions which may be issued from time to time by the General Post Office, which will also fix the travelling-allowances to be paid. Clerks and sorters in the R.T.P.O., when their duty averages over ten hours a day for a continuous period of six days, will be granted one-half day's leave of absence during the week following that on which such duty has been performed.

536. All irregularities observed in the van must be at once reported to the Chief Postmaster, and when mails or registered letters are observed to be missing the fact must be telegraphed from the nearest station.

537. Care must be observed in throwing off mails from trains in motion. A mail must be thrown or dropped clear of any obstacle, so as to prevent the possibility of a rebound by which it might fall under the wheels of the train. Bundles of newspapers and other hard substances, also articles of a fragile nature, must not be placed in mail-bags which have to be thrown off by mail agents from trains in motion.

538. Applications for extra trucks for carrying mails by railway are not to be made unless such extra trucks are absolutely necessary. Chief Postmasters must see that otherwise they are not requisitioned for.

REGISTRATION.

539. The undermentioned books are provided for recording registered articles, and it is important that the use of each book should be clearly understood :—

- No. 1. Book of receipts given to the public for letters tendered for registration at chief offices.
- No. 2. Book of receipts sent from or to be taken at chief offices for letters to be delivered.

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No. 3. Book of receipts for letters tendered for registration at sub-offices.

No. 4. Book of forms for obtaining receipts on delivery of registered letters which do not pass through a chief office.

No. 5. Chief office "Forward" registered-letter record.

No. 6. Sub-office "Forward" registered-letter record.

No. 7. Sub-office registered-letter delivery-book.

540. It is desirable that the treatment of registered letters should be performed by officers of responsible positions, and the entries checked with as little delay as possible, so that in all cases nothing may hinder any irregularity from being promptly and thoroughly sifted, and blame, if any, brought home to the offender or offenders.

541. In transferring registered letters from hand to hand the check consists in each officer obtaining a receipt or acquittance from the person to whom he transfers a letter, and it is the duty of every Postmaster to see that this essential check is not neglected.

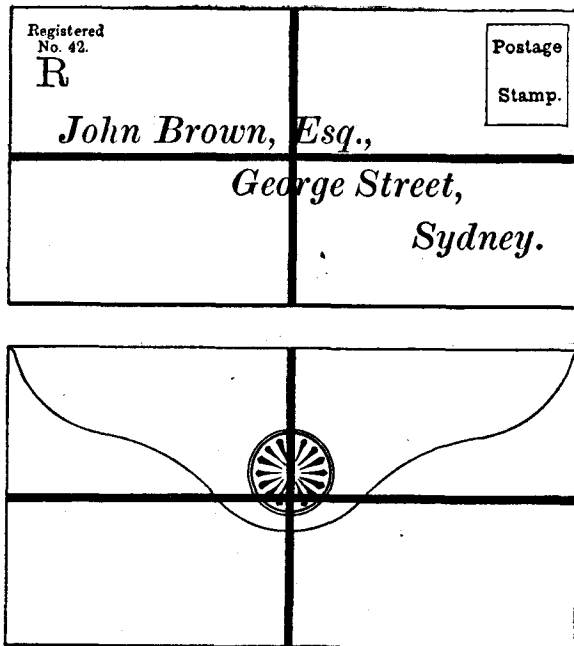
542. In every office there should be a registered-letter locker for the secure deposit of registered letters which await despatch or delivery; the key during office hours to be in possession of the officer appointed to this duty, and after hours in the possession of the Postmaster or the senior mail clerk. At the close of business each day registered articles should be securely locked in a safe or strong-room by the senior officer on duty. Careless detention of letters in the locker, safe, or strong-room will be regarded as a serious offence, and punished accordingly.

543. Letters containing coin addressed to the Australian States, the South Sea Islands, the United Kingdom, the United States of America, and places marked "b" in the list of Postal Union countries in the Post and Telegraph Guide may be sent as registered letters. Such letters cannot be sent to other places, and if any should be accepted in error or observed in transit they must be sent to the Dead Letter Office.

544. All "coin" letters (letters containing coin) sent to the Dead Letter Office for disposal must be forwarded to the Inspector under registered cover.

545. To the person who presents a letter for registration a receipt must be given out of the Registered-letter Receipt-book. The letter must be date-stamped, and the word "Registered" *stamped or written in red ink* at the left-hand top corner on the front side. In the case of a letter posted at a sub-office not possessing an "R" stamp, the nearest chief or distributing office through which it circulates will be responsible for its due stamping. The letter must, in the presence of the person registering it, be marked in blue pencil with a rectangular

cross the full size of the letter, back and front (see diagram), and deposited in the locker until despatched or transferred. The despatching officer will be held responsible for obtaining the registered articles prior to the despatch of each mail.



546 Registered letters are not liable to be surcharged on account of deficient postage, the officers who receive them from the senders being responsible for seeing that the proper amount of postage and the fees are prepaid. With the exception, therefore, of letters containing coin, &c., posted unregistered, and letters marked "Registered" but not handed in for registration, and redirected registered letters mentioned in Rule 462, all registered letters must be delivered free.

547. If any registered article is observed in transit to be short-paid, the necessary additional postage is to be affixed and the Chief Postmaster advised in order that he may collect the deficiency from the despatching Postmaster or officer at fault.

548. Letters directed to places within the colony and Australia, presumably containing coin, which have not been registered, must be registered in the ordinary way, the caution label gummed over the flaps of the envelopes, and the receipts, having the words "compulsorily registered" written across them, filed in the office. The letters must then be taxed with a double registration fee of 6d., and be treated in all other respects as registered letters. Unregistered coin letters,

if originating in the colony and directed to any country other than New Zealand or Australia, are to be sent to the Dead Letter Office. (See Rule 544.)

549. Letters or sealed packets, however, must not be registered on the mere suspicion that they contain valuables, nor must there be any prying into them for the purpose of ascertaining their contents; and it is only when there is no doubt that coin, bank-notes, jewellery, watches, &c., are enclosed that they are subject to this regulation.

550. Letters or packets are often found in post-offices under some of the following conditions:—

1. Posted in such thin covers that their contents are clearly visible.
2. Posted with some of the contents protruding from the covers.
3. Posted without being sealed or in any way closed against inspection.
4. Accidentally come open in transit.

Under any of these circumstances there will be no difficulty in determining whether the contents are such as to bring the article within the rule, and whenever there is any doubt in the matter compulsory registration is to be waived.

551. Compulsory registration fees charged in error can be refunded by the Secretary only. The facts of the case are to be reported.

552. A letter addressed to any place in New Zealand, marked "Registered," but not entered on the list or letter-bill, or marked in blue pencil, must, when discovered, be registered and treated as not having been duly tendered for registration, and charged with a double fee of 6d. in addition to the postage, less any amount prepaid for registration. On the face of such letters the words "Irregularly posted" must be written. Official letters must be charged the double registration fee only. Such irregularly posted letters, however, addressed to places beyond the colony must be treated as ordinary letters, even though marked "Registered." In such cases the word "Not" must be prefixed to the word "Registered," and the officer's initials added.

553. Every article received in a registered-letter bag or packet must be treated as a registered letter, the absence of any indication of its having been registered or its non-entry on the list not exempting it from this treatment.

554. If a registered letter be found open or imperfectly sealed the circumstance and full address of the letter must be reported, and the letter must then be closed with the authorised sealing-label in the presence of a second officer.

555. Registered articles despatched from one chief office to another, or to foreign offices, must be enclosed in the special registered

bags or packets. They are to be counted and checked by a second officer, who is required to initial the letter-bill or list, as the case may be, and to witness the sealing of the bag.

556. If it should be necessary to delete or alter the entry of any registered letter on the letter-bill or list, the alteration must be attested by the initials of the officer who makes it; but, when practicable, it is better to substitute a fresh bill or list with the entries correctly made.

557. On receipt of a registered-letter bag or packet, it must be carefully examined to ascertain that it has not been tampered with, and that it bears an impression of the seal of the office from which it was despatched. It must be opened apart from all other bags and packets, and at a table where there is no possibility of a letter being secreted. It must then be turned inside out and the letters checked with the registered-letter list and letter-bill. Should the list or letter-bill be missing, careful search must be made, and the folds of every letter or packet examined. The empty registered-letter bag or packet must not be put aside until the examination of the list and letters has been completed.

558. The officer who despatches or who opens a bag containing registered letters should so completely satisfy himself as to the agreement between the entries on the list and on the bill and the registered letters to which they refer as to be able, if required, to make affidavit on the subject. In case of any discrepancy, a second officer should at once be called to certify to the articles received.

559. Letters containing money or stamps passing between Postmasters are not to be registered. They are to be marked "Remittance," and advised as such on the letter-bill.

560. Packets containing money-order and savings-bank accounts addressed to Chief Postmasters, or telegraph or telephone accounts addressed to the Accountant, Clearing-room, Wellington, are not to be registered, but must be entered in the letter-bill to the chief post-office in the space headed "Instructions."

561. Letters containing telegraph money-orders must be registered.

562. Letters registered at any office when addressed to any place to which that office makes up mails must be forwarded *direct* to the delivering office. If the delivering office is not a money-order office, a receipt from the registered-letter delivery-receipt book should be attached to the letter, and, when signed by the addressee, returned to the office of origin, and refastened to the butt from which it was taken.

563. As a rule money-order offices only are used as circulating

offices, and at those offices a sub-office forward registered-letter record, Book 6, is to be kept, in which all forward registered letters should be entered. When a chief office receipt-form does not accompany the forward registered article for delivery from a country office not a money-order office, a form from the sub-office delivery-receipt book, No. 4, is to be sent, and care should be taken to see that the receipt is duly returned. If the office of destination is a money-order office, no receipt-form need be sent. The Postmaster will take the receipt in No. 7 Book, or, if for delivery by letter-carrier, make out his own receipt. When a chief office receipt-form does not accompany a registered article addressed to a permanent office, a receipt will be taken in Book 7, or, if for delivery by letter-carrier, in Book 4. Local letter-bills on which registered letters are advised to other offices are to be returned to the despatching office, and retained as a receipt for such letters, except in the case of a country office, which will send them to the chief office.

564. Receipt-forms are not to be pinned to registered articles. They must be gummed in all cases.

565. On the arrival of a mail, the addresses of all registered letters received by it must, after the letters have been stamped on the back, be entered by the proper officer in the Forward or the Received Registered-letter Book. In the latter case the receipt (without which no registered letter must be tendered for delivery) must be given with the letter to the clerk or letter-carrier who is to deliver it, and who must at the same time sign the book in the proper place. Every registered letter received at a sub-office for delivery must be at once entered in Book 7, Sub-office Registered-letter Delivery-book. At sub-offices which are not money-order offices the addressee, besides signing the receipt, should be asked to sign in the Registered-letter Receipt-book 7.

566. A letter-carrier on delivering a registered letter must require that the receipt be signed by the person to whom the letter is addressed: when this is not practicable, it must be signed by some responsible person known to be permanently connected with the house; or, when the letter is directed to a place of business, by a clerk or other person known to belong to the establishment. The receipt of a lodger must not be taken except for his own letters.

567. When a registered letter is delivered from the post-office, the receipt of the ordinary messenger of the person to whom it is addressed will suffice, provided the messenger is known to be authorised, or produces written authority from the addressee. Registered letters which cannot be delivered at once, as, for instance, those to be kept till called for, must be placed in the locker with the receipts attached (see Rule 545), and the proper card with the address and number of

the letter must be placed in the box or pigeon-hole where the ordinary letters await delivery, so that the delivering officer may see that there is a registered letter in the locker. The registered letters in the locker must be compared with the cards daily.

568. Notice of a registered letter for the holder of a private box must be given by placing a notice card, duly filled up, in such private box, and if the letter is not called for in four hours after the ordinary correspondence has been removed from the box another card should be placed in the box, or the registered letter may be specially delivered if there be any doubt as to a card having been placed in the box at the proper time. Postmasters should, however, use their own discretion in such contingencies, the main object being to prevent delay in delivery. Care must be taken that the notice cards are placed in the private box before the notice "All sorted" is exhibited.

569. The officer who takes a receipt for and delivers a registered article must sign his name on the back of the receipt, adding the date of delivery. Postmasters will be held responsible for seeing that this duty is properly and regularly performed.

570. Registered letters for private-bag holders must be enclosed, with receipts attached, in the first bag despatched, and advised on private-bag letter-bill, P.O. 154. The deposit of such letters in the bag must, in all cases, be witnessed by a second officer, and the fact attested by the signatures of the despatching and witnessing officers being written against the entry in the registered-letter book.

571. When the sender of a registered letter has prepaid the special charge for an acknowledgment of delivery, a form, P.O. 17, must be prepared at the office of origin and attached to the back of the letter by string tied crosswise. The fee of 2½d. should be affixed in stamps to the letter, *apart from the other stamps*. At the side of or immediately below the stamps should be written in specially prominent letters "A.R.," or the words "Acknowledgment of delivery." The entry of the registered article on the letter-bill or registered list must in all cases be followed by the inscription "A.R." in prominent letters. On Form P.O. 62 this inscription must be made in the column headed "Observations."

572. The payment of the acknowledgment-of-delivery fee is to be acknowledged by writing across the usual receipt furnished to the sender the words "Acknowledgment paid." The words should also appear on the duplicate receipt or butt, as the case may be. Care should be taken to note the name and address of the sender, to facilitate the delivery of the acknowledgment on its return.

573. The impression of the date-stamp on registered articles prepaid for acknowledgments should be specially legible, in order that the

receiving office may ascertain exactly the name of the office of origin, to which it has to forward an acknowledgment of delivery. The name of the office of origin must be given in handwriting if the impression of the date-stamp be not absolutely clear.

574. On receipt of registered articles they should be carefully examined, to see whether they bear the inscription "Acknowledgment of delivery," "*Avis de reception*," or the impression of a stamp "A.R." If so, and if no A.R. form be received with the letter, an acknowledgment of delivery must be made out on Form P.O. 17, and the addressee's signature obtained thereon on delivery of the article.

575. Immediately after delivery of the letter the A.R. form should be stamped, signed, and forwarded, as an officially registered letter, to the Postmaster of the office of origin, for delivery to the sender of the article. Chief Postmasters will hold all "A.R." receipts for large business firms, correspondence schools, &c., in America until the day before the despatch of the mail, so that as many receipts as possible may be sent in one registered envelope.

576. When an acknowledgment of delivery from a sub-office has to be forwarded to a country beyond New Zealand, it should, in the first instance, be sent as a registered letter to the chief office for despatch to destination in the acknowledgment-of-delivery envelope.

577. If it is not possible, notwithstanding the precautions which may have been taken at the office of despatch, to distinguish on the envelope the name of the office of origin, the information should be obtained from the addressee on delivery of the article. If this information should be refused, it will devolve on the office of posting to trace the sender.

578. The original number of registration of the respective article and its date of posting should be inserted in the acknowledgment of delivery in the circle set apart for the date-stamp of the office of origin.

579. In returning acknowledgments of delivery, officers should be specially careful to state the name of the office of origin as fully as it may be indicated by the date-stamp of the office of posting, or to make a special inscription indicating the office of posting, thus — "Paris, No. 1, Place de la Bourse." It may be explained that in large centres, where there are many post-offices, the date-stamps of many of them may be distinguishable by a number, or an indication of their locality; hence the need for the precaution enjoined.

580. Registered letters which may be redirected must be entered in the receipt-book; but in the place allotted for signature of the recipient must be inserted "Redirected to ——" (naming the place), and the date on which the letter is forwarded, followed by the signature of the officer making the entry.

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581. When a registered article sent to a sub-office is redirected to another office in the same postal district it must be entered in the Forward Registered-letter Book of the money-order office through which it circulates, and sent on with the receipt attached. If redirected to another postal district, the original receipt must be returned to the office from which received, marked "Redirected to ——" (naming the place), and the redirection recorded.

582. A registered letter which, after delivery to the representative of the addressee, may be redirected unopened, and reposted in the post-box of any office, must be treated as irregularly posted, and charged double registration fee, but not second postage.

583. The receipts for delivered or redirected registered articles are to be gummed in the places in the receipt-book from which they were taken, and the book must be carefully examined each day to see that all receipts have been returned, by which means a complete check will be kept on all registered letters received for delivery. All registered letters for sub-offices which pass through the chief office must be entered in the Chief Office Receipt-book, No. 2, and the form of receipt for signature by the addressee must accompany the letter and be returned by the Sub-Postmaster immediately after the letter has been delivered.

584. To avoid as far as possible the necessity of resorting to more severe measures, a fixed punishment by money fines is imposed for irregularities in regard to registered letters; and it is strictly enjoined that every such irregularity be reported to the Inspector.

585. When such a serious irregularity occurs as the missending or delaying a registered-letter bag or packet, or losing trace of a registered letter, the fine or punishment will be specially decided upon according to the gravity of the offence.

586. If a registered letter or postal remittance letter is missent, or entered on the letter-bill and not received, this error must, when possible, be reported to the despatching office by telegraph, and it must also be reported in the usual form by the first post.

587. In the case of the loss of a registered letter through neglect of the rules, the officer or officers at fault will be held liable for the contents of the lost letter, or a more serious punishment may be inflicted.

588. A sum not exceeding £2 may be paid as compensation for the loss of any registered letter on production of such evidence as will satisfy the Minister of its loss.

589. When an unusually bulky registered packet cannot be enclosed in the bag with the other registered articles, the phrase "*En dehors*" must be written opposite its entry on the registered list, under

“Observations,” in the case of foreign, and in the case of inland and Australian packages the word “Loose” must be written on the letter-bill under the registered-letter entry.

590. Registered lists must be numbered consecutively in all cases where more than one list is used. In the right-hand top corner of the last list the words “Last list” must be written, and it must contain a summary of the total registered correspondence comprised in the mail, thus:—

List 1	..	..	..	..	..	30
List 2	..	..	..	..	..	30
List 3 (last list)	..	..	..	..	..	25
Total						85

Each list is to be tied with its bundle, and placed in the bag which contains the letters advised thereon, and the letters are to be arranged in the order in which they are entered on the list. If the letters contained on any one page are too many for enclosure in one bag, each of the bags used must be carefully labelled to show the number of the page on which the letters are entered.

591. Registered letters, &c., sent forward on an intermediate office for despatch thence to destination should be entered on a special list marked “Transit,” but numbered consecutively with others. In transit lists the names of towns as well as countries should be shown, and in lists for the United Kingdom counties should be stated as well as towns. For the Marine Post-office all letters are “transit,” and the word need not be inscribed on the lists.

592. Excepting in the cases mentioned in the two following clauses foreign registered lists should be made out in triplicate by means of carbon-paper. The top copy is to be forwarded with the mail, the second to the Inspector (by first opportunity, pinned to the copies of letter-bills to which they refer, or to the corresponding Statement of Foreign Mails), and the third retained at the office of despatch.

593. Registered-letter lists to the Marine Post-office are to be made out in duplicate only, the top copy to be sent with the mail, the other to be retained by the office of despatch.

594. The Mail-agent will draw up in duplicate all lists of registered articles despatched by him, except those for New Zealand offices, and forward the top copy with the respective mails, the other to the Inspector. Only one copy of the registered lists is required for articles addressed to New Zealand offices by the Mail-agent, and this is to accompany the respective mails.

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PARCEL POST

GENERAL.

595. The general regulations governing the transmission of parcels will be found in the Guide. When these regulations or anything contained in this section are not inconsistent with the rules for the transmission of letters, parcels are to be treated in the same manner as letters.

596. Every parcel must on presentation be weighed and measured, and care should be taken before finally accepting a parcel to consult the lists of limitation as to weights, measurements, and contents given in the Guide, and to see that the correct postage is affixed. Officers receiving parcels are responsible for any deficient postage. Special care must be exercised in weighing parcels for foreign offices. In no case must the slightest excess weight be passed over.

597. A parcel containing any prohibited article, or bearing any writing or marks of an offensive or indecent character, must be refused. If detected in transit it must be detained and the circumstance reported, giving the address of the parcel and describing its contents.

598. Any parcel tendered in a damaged or insecure condition, or in a condition likely to injure other parcels or any officer of the Post Office, should be refused, and a more secure method of packing suggested. If a parcel in such condition be observed in transit, it must be made secure and sent forward; if it cannot be so secured, it must be detained, and the sender or addressee advised on Form P.P. G.

599. If the sender of an insecurely packed parcel should insist on its being forwarded, the foregoing rule may be relaxed, provided the acceptance of the parcel involves no risk or injury to any other parcel or to any officer. In all such cases the officer who accepts the parcel must write on the official label attached to the parcel the words "Insecurely packed; accepted at sender's risk," and add his initials, to enable him to identify it in case of complaint.

600. Postage-stamps should be placed on the parcel-post label, and not upon the parcel itself. When a parcel not already bearing stamps is tendered, a label must be handed to the sender with a request to affix the stamps, which should be cancelled before the label is attached to the parcel. If a label is already affixed, a second label is to be affixed after a good impression of the stamp has been made on it. A perfectly legible impression of the date-stamp must also be made on a label before it is attached to a parcel. Every care must be taken that the covers or contents of parcels are not damaged in the process of date-stamping.

601. The particulars of each parcel, on its receipt at the counter, must be entered immediately in the Record-book of Parcels Posted.

602. When a parcel is presented for despatch to any place outside the colony the sender must be furnished with the Customs declaration, Form C. & F. P.P. 1, and requested to write in full the information required by it. The declaration must then be date-stamped and securely gummed to the parcel.

603. Officers despatching parcel-mails to Monte Video must attach two Customs declarations and one despatch-note. Special Forms C. & F. P.P. 3 and 7 are provided. The weights on these forms must be given in grams. The avoirdupois weights given on the original Customs declaration may be converted into grams by means of the gram-conversion card supplied for Postal Union work.

604. Should a parcel for transmission to an office outside the colony be received from a sub-office without a form of Customs declaration, or without the particulars as required in the form, it must not be sent forward until the necessary particulars are obtained.

605. If a parcel, not fully prepaid, or exceeding the limit of weight or size, be left at a post-office without having been submitted for proper examination, it is not to be forwarded, but should be entered in the Returned-parcel Record, and a notice sent to the sender, or, if this be not practicable, then to the addressee, on Form P.P. G. If addressed to a place beyond the colony, and if the sender is not known, the parcel should be forwarded to the Dead Letter Office for disposal. Such parcel, if within the limit of size and weight, may be forwarded on payment of the deficient postage, or returned on proper application being made.

606. Parcels not forwarded, or not delivered to the sender, or found without address, are to be sent to the Dead Letter Office for disposal.

607. Parcels accepted in error should, if they cannot be returned to the sender, be sent to their destination, if this can be done with safety, and if the excess of weight or size be trifling. If so sent the cover should be marked "Accepted in error," and the matter reported.

608. Registered inland parcels, in addition to being recorded in the ordinary Registered-letter Book, must also be entered in the Record of Parcels Posted, and the total amount of postage and registration fee shown. The word "Registered" should be written in the column for remarks opposite the entry. A "Registered parcel" label should be affixed to each registered parcel immediately it is accepted for transmission.

609. The special green form of registered label, P.P. A1, must be affixed to registered parcels for which the delivery-receipt fee has been paid. The sender's receipt for such parcels should have the words "Receipt paid" written across the back and on the butt as well.

At a delivery office the special form of receipt, P.P. A2, must at once be prepared and placed with the parcel. The addressee must sign the receipt, which should be date-stamped and forwarded to the sender.

610. The fee for certificate of posting is, in the case of foreign parcels, to be affixed in stamps to the butt of the Certificate of Posting, and the stamp cancelled with an impression of the office date-stamp. When a book of certificates is used up it is to be sent to the Accountant. In the column for remarks in the Record-book of Parcels Posted the words "Certificate granted" should be entered opposite each parcel in respect of which a certificate has been given.

611. Rates of postage for places beyond the colony, except the United Kingdom, Ceylon, India, and Samoa, are divided into "first" and "subsequent" rates. As the number of each kind of rate has to be stated on the parcel-bill, officers accepting parcels will, on receipt of a parcel, write in the left-hand lower corner of the parcel the number of rates—thus, 1/3: that is, one first rate and three subsequent rates.

612 Parcels for despatch to foreign offices must be entered on the respective parcel-bills in order of receipt and placed among the other parcels awaiting despatch: those for—

London	on C. & F. P.P.	12c.
Colombo	}	on C. & F. P.P. 12d.
India		
Apia		
San Francisco	„	12b.
Other places	„	12 and 12a.

613. The transfer docket P.P.C. is for use when it is necessary to maintain a check upon the transfer of parcels from the counter or branch office to the sorting-office.

614. Except as provided in Rules 76 and 458, the rule forbidding that a letter should be handed back to the sender applies equally to a parcel.

615. Official packets posted on Government service are not to be sent as parcels.

616. When a Postmaster is satisfied that the despatch or delivery of letters would be delayed by the inclusion of parcels, he may detain such parcels until the following despatch or delivery.

617. A larger number of hampers, baskets, wrappers, &c., than necessary should not be kept at any office, and those received which are not immediately required should be returned to the chief office as soon as possible. Baskets, &c., when returned should be enclosed, as far as practicable, one within the other. The word "Empties" should be written in the space for the weight. "Empties" are not to be sealed, although they must be entered on the way-bills as if they were

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full. Under no circumstances is a parcel-post receptacle to be issued to a Government Department without express authority of the Secretary or the Inspector being first obtained.

618. Care must be taken that parcel-post receptacles are not damaged by rough usage. On no account must nails be used for fastening down boxes. The lids of the boxes are to be screwed down, but the screws must not be hammered in. When repairs are necessary they should be executed locally and without delay, an account being immediately rendered for any expenditure incurred. No hamper, basket, &c., in an unsafe condition is to be used under any circumstances.

619. The weight-docket, P.P.O., is used for showing the weight of parcels on which payment is made to the Railway Department or any steamship company. Weight-dockets for parcels conveyed by railway are sent to or retained by chief offices and at the end of each month forwarded to the Accountant with the necessary voucher. Only complete pounds are to be entered on the weight-dockets; any fraction of a pound amounting to or exceeding 8 oz. to be treated as a pound.

620. No payment is to be made for parcels which do not exceed 1 lb. in weight, nor in respect of parcels conveyed a second time by steamers owned by the same company or proprietors.

DESPATCH OF PARCEL-MAILS IN GENERAL.

621. Parcels are despatched in hampers, boxes, or bags. Small baskets are provided for placing inside bags to protect fragile parcels. Chief Postmasters will see that as few separate hampers are used as possible, due regard being given to the safety of parcels.

622. The parcel-bill, P.P.D., is for use between chief offices, and must be placed in the receptacle where it can readily be found. Parcel-mails exchanged between chief offices must also be advised on the letter-bills. Registered parcels should be advised on bill P.P.D., and not on the letter-bill.

623. The number of parcels exchanged between chief offices and sub-offices must be advised on the ordinary letter-bills. The addresses are also to be shown in addition in the list provided for that purpose.

624. On each hamper comprised in a mail the total number of the hampers must be shown on the adhesive label, P.P.F., affixed to each. Thus, if a mail comprises six hampers, the figure 6 should appear on every label. A record of this number must also be kept in the Daily Register of Mails Despatched.

625. Parcels must be carefully packed, heavy parcels being placed at the bottom of the receptacle, and the lighter or more fragile articles, such as cardboard boxes, uppermost. Parcels emitting a strong

odour must be kept apart and packed in separate receptacles. When a basket is fitted with a tray, the tray must be fastened down with the strap, so as to steady the contents; and when bags are used they must be tied close to the contents. Trays should invariably be sent with their corresponding baskets. The use of unnecessarily large receptacles, or of an unnecessary number, must be avoided.

626. Hampers must always be handled with care, and when placed on coach, steamer, or train the lid must always be uppermost. (See Rule 306).

627. When parcels can without injury to their contents be enclosed in the ordinary letter-bags the use of hampers may be dispensed with. Where this is done a parcel-bill must be sent with the letter-bill, and the words "In letter-bag" written on the bill.

DESPATCH OF FOREIGN PARCEL-MAILS.

628. The hour of closing parcel-mails for places outside the colony should be timely notified, and a paragraph inserted in the mail-notices giving the latest time for receipt of parcels. The post-office at the port from which the steamer takes her final departure will be the despatching office. Parcels from other places must reach the despatching office at least four hours before the closing of the ordinary mail.

629. Each parcel must be legibly entered on the parcel-bill, and the address stated as fully as possible. The parcel-bill must be in triplicate—one copy (with the receptacle-list in the case of London) to accompany the mail, another to be enclosed in an envelope and forwarded by mail to office of address, and the third sent to the Inspector with a copy of the receptacle-list. Parcel-bills should be numbered consecutively, beginning with No. 1 in each year. A parcel-post label is to be affixed to each receptacle.

630. A special parcel-bill is provided for exclusive use between New Zealand offices, London, Colombo, India, and Apia. The bill provides three rate-columns. Parcels not over 3 lb. in weight are to be entered in the first column, over 3 lb. but not over 7 lb. in the second, and over 7 lb. but not over 11 lb. in the third column. In the case of transit parcels the rate-columns are to be left blank.

631. The route by which parcel-mails are despatched to Cape Town and Natal is to be shown on the parcel-bills as "Direct" or "*via* Melbourne" as the case may be. In the case of Cape Town, parcels for the Orange River Colony are to be entered and totalled separately, and the amount to be credited Cape Town left blank. If numerous, parcels for the Orange River Colony should be entered

on separate lists; one copy of each parcel-bill is to be enclosed in the mail, another forwarded to the Superintendent, B. & F. P.P., General Post Office, Cape Town, and the third copy to the Inspector.

632. Chief Postmasters at despatching offices will return parcel-receptacles by first mail to country of origin. In the case of London, however, ten boxes may be retained. Returned "empties" should be, as far as possible, packed within each other. The weight of empty receptacles should be included in the advice of gross weight and tare in parcel-bills to London. In returning empty boxes to London, not more than an average number is to be sent by any one steamer. Empty boxes need not be sealed.

633. All parcel-mails for London must be accompanied by a receptacle-list, C. & F. P.P. 4, and a way-bill, C. & F. P.P. 11, copies of which must be sent to the Inspector.

634. A ticket, C. & F. P.P. 21, must be enclosed in every receptacle despatched, and must be so placed as to be immediately found on opening the same. As these tickets are for the purpose of facilitating the checking of mails on arrival, no receptacle should be despatched without one.

635. For parcel-mails to countries beyond the colony other than the United Kingdom, despatching offices should each set apart a certain number of hampers to be exclusively used for such mails, stencil them with their initial letter, and number them in a single series. Thus, hampers should be stencilled—

- By Auckland N.Z., A 1, A 2, &c.
- By Invercargill N.Z., B 1, B 2, &c. (B representing Bluff).
- By Wellington N.Z., W 1, W 2, &c.

The stencilling should appear prominently on the outside of hampers. The above offices should keep records to show what class of hampers each number represents, so that its description may be furnished in case of loss.

636. All hampers used for parcel-mails to countries beyond the colony (as well as "empties" returned to countries of origin) must be advised of at the left-hand bottom corner of parcel-bills by their stencil marks and numbers, and when returned to New Zealand will be similarly entered. Any omission to so advise must be reported by V.C.

637. Surplus hampers and parcel-boxes from places outside New Zealand are to be returned to offices of origin by first parcel-mail after receipt, as many as necessary being used for enclosing parcels. Hampers and boxes must not be returned in any other way than through one of the offices making up direct parcel-mails for the country of origin.

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638. All foreign hampers and boxes sent from one office to another for return to the country of origin must be advised on Form C. & F. P.P. 20. The offices making up direct foreign parcel-mails will send the advices to the Inspector at the end of each month. A list of hampers so sent forward should be kept by the forwarding office. Any omission to advise of despatch must be reported by V.C.

639. Parcel-mails for places beyond the colony are made up as follows :—

Invercargill to	Tasmania, Victoria, South Australia, Western Australia, Ceylon, Cape Colony, India, Natal.
Auckland to	Victoria, New South Wales, Queensland, San Francisco, Honolulu, Philippine Islands, Pago Pago, Fiji, Samoa, Rarotonga, Natal, Cape Colony, Norfolk Island, Canada, Uruguay, London, occasionally by direct steamers.
Wellington to	London, Victoria, New South Wales, Queensland, South Australia, Cape Colony, Natal, San Francisco, Honolulu, Pago Pago, Uruguay.
Christchurch to London.	

It may, however, happen that a steamer will leave another New Zealand port, in which case a special mail should be made up. Foreign parcels sent forward for despatch should invariably be enclosed in hampers, and their weight included in the total weight entered on the inland parcel-bill.

640. Postmasters will send parcels for Victoria and South Australia forward on Auckland or Wellington, as the case may require, when a more expeditious despatch is likely to be secured thereby. The despatch *via* Bluff is to be utilised in other cases.

641. In all parcel-mails received from or *via* Australia, the names of steamers conveying the parcel-mails from Australia to New Zealand are to be entered on the parcel-bills unless they already appear thereon. In making up parcel-mails for Perth the net weight of the parcels enclosed in the mail must be shown on the label of the receptacle containing the parcels.

ARRIVAL OF PARCEL-MAILS.

642. Parcel-mails must be subjected to the same scrutiny as ordinary mails.

643. Parcels must be carefully unpacked, one by one, and checked with the parcel-bill; and if any parcel be found open, or in a torn or injured condition, it must be refastened, sealed with the official seal or by means of one of the labels provided for securing open letters, and initialled by the officer affixing the seal or label. The circumstance should be reported.

644. Forward parcels must not be entered on the counter record of the transit office.

645. Parcel-mails made up in London are divided as follows:—

Parcel-mail for	Contains Parcels for Postal Districts of
Auckland ..	Auckland, Thames.
Wellington ..	Wellington, Wanganui, Gisborne, Napier, New Plymouth, Blenheim, Nelson, Westport, Greymouth, Hokitika.
Christchurch	Christchurch, Timaru.
Dunedin ..	Dunedin, Oamaru, Invercargill.

646. Parcel-lists are furnished in duplicate by the London office and one copy will frequently arrive in advance of the mail. When the mail has been disposed of one copy is to be sent to the Inspector, and the other, on which the Customs duty has been assessed, to the Accountant.

647. When intercolonial or foreign parcel-mails are opened at other office than those to which they are addressed, the original parcel-bills should be sent to the Accountant, and duplicates to the office of address.

Parcel-bills are in all cases to be checked, signed, and date-stamped at the offices where they are opened. Offices of address, after having noted receipt of the parcel-mail at the opening office, should send the bills to the Inspector by first opportunity.

648. On receipt of information respecting a foreign parcel-mail to arrive, the Chief Postmaster should apprise the Collector of Customs, and arrange for the examination and assessment of duty. (See Rule 771.)

649. The lids of boxes should be carefully unscrewed, and the boxes, lids, and screws preserved. At least two officers should check the parcels by the lists. The number of the list and the entry number will be found marked on the Customs declaration-form attached to the parcel. The numbers and the names of addressees should be called by one officer to the other, and each entry ticked if correct. Any discrepancy must be noted on Verification Certificate C. & F. P.P. 5, and forwarded with the parcel-bill to the Inspector. The parcels as they are unpacked should be placed in convenient heaps to facilitate the Customs examination. As postal officers take the position of 'importers' in respect of parcels, the parcels are in all cases to be opened by them when required by the Customs officials.

650. Parcels which may be received from places abroad as registered are to be treated as such and the registration continued to destination.

651. When the duty of charging has been completed, the parcels are to be further dealt with as directed in the instructions for collection of Customs duty, and addressees should be notified by means of the card C. & F. P.P. 15. Parcels for country offices should be forwarded to the money-order office nearest to the address of the parcel for the collection of duty and delivery; and the addressees advised on card C. & F. P.P. 3.

652. Parcels addressed to officers of H.M. ships or their wives are exempt from Customs duty.

653. After every parcel-mail has been examined by Customs Officers all the parcels marked "Invoice" should be carefully gone through. If any of these appear to be wrongly marked they should be brought under the notice of the Collector for assessment of duty in order to avoid any needless delay in delivery.

654. Special care should be exercised to verify the net weight of parcels received from London. The weight of the parcel-mail will be entered on the original and supplementary lists which accompany the parcels. Officers should satisfy themselves that the three different classes of parcels are entered in the columns provided for the 3 lb., 7 lb., and 11 lb. respectively.

655. An abstract of the contents of each foreign parcel-mail received from London must be made on Form C. & F. P.P. 6, and sent to the Inspector.

656. Parcel-franking notice-forms received with parcels from the United Kingdom should, when completed, be sent to the Inspector, pinned to the duplicate of the parcel-bill in which the respective parcels are advised. The parcels themselves are to be sent to destination for delivery free of charge. The amount of Customs duty and other charges should be entered on the franking-notice form and also opposite the entry of the parcel on the copy of the parcel bill forwarded to the Inspector. The franking-notice forms will be forwarded by the Inspector to the office despatching the London parcel-mail entered in detail in a special parcel-bill, which the despatching office will incorporate in the last sheet of the ordinary parcel-mail, inserting the amount claimed in the column provided.

DEMURRAGE, DELIVERY, REDIRECTION, AND RETURN OF PARCELS.

657. The parcels remaining in the office to be called for must be examined daily with a view to ascertain what parcels have become liable to demurrage. (See Guide.) At the time of delivery of a parcel chargeable with demurrage the amount due is to be affixed in postage-due stamps,

658. The delivery of parcels will, as far as possible, be made by the letter-carriers in the same manner as other postal matter. It may be necessary to occasionally employ temporary assistance, but the Chief Postmaster must use his discretion in such cases. Every person employed to deliver parcels at a chief office must give an acknowledgment, by means of the delivery-docket, for those handed to him. The number of parcels handed over for delivery and the amount of charges to be collected must be entered on the docket, which must be filed for reference.

659. An undelivered parcel may be redirected from one place to another within the same delivery free of charge; but if redirected from one post-office to another it will be liable to a fresh rate of postage for each redirection. A receipt is to be taken in every instance when a parcel is delivered.

660. A redirected parcel, unless it be redirected to a place in the same free delivery, must be entered on the counter record in the same manner as a newly posted parcel, and the charge for redirection, even when not prepaid, must be entered in the same manner as the postage on a prepaid parcel and the word "Redirected" written in the column for remarks.

661. Missent or misdirected parcels are not liable to additional postage by reason of their being missent or misdirected. They are to be marked above the address with the words "Missent to ——," or "Misdirected to ——," as the case may be date-stamped, and forwarded to the correct address. They are not to be entered on the counter record, but in other respects are to be treated as ordinary parcels.

662. When a foreign parcel is missent to the colony the receiving officer should not cancel the number of rates entered on the parcel-bill in respect of such parcel unless the parcel cannot be conveniently sent to destination. In sending such parcel to its destination it should be treated as any other parcel except that its address should not be entered in the counter record. If the parcel cannot be advantageously sent to destination it should be returned to the office of origin, and simply entered in the parcel-bill, the rate-columns being left blank, and the words "Missent from ——," added in the column for remarks.

663. Parcels must not be sent from one office to another on trial unless doubtfully addressed. Parcels so sent should, if delivered, be charged the usual redirection fee, entered on the counter-record of the delivering office, and the words "Redirected from ——" noted in the column for remarks.

664. Inland parcels undelivered at a sub-office for one clear month must be sent to the chief post-office, accompanied by the Returned-parcel Bill, P.P. I., and should be entered at the chief office in the Returned-parcel Record.

665. When an inland parcel remains undelivered for seven days the Postmaster should make inquiry with the view of effecting delivery; and if not claimed in fourteen days a notice is to be forwarded to the sender by post, on Form P.P. G. The date on which this notice is sent must be distinctly written on the parcel at the time.

666. When a parcel posted at any place beyond New Zealand, except the United States of America, remains undelivered for one clear month the fact should be reported to the Inspector on Form C. & F. P.P. 9. All parcels originating in the United States of America or any of its dependencies with which New Zealand has parcel-post exchanges, if unclaimed, are to be returned to the office of origin without charge at the expiration of thirty days from their receipt at the office of destination.

667. Should the sender apply for the return of a parcel, enclosing the necessary postage, it must be treated as a newly posted parcel, and forwarded to him.

668. If no reply be received to the notice, or if there be reason to believe that application is made for the parcel by a person who is

neither the sender nor the addressee, nor duly authorised by either, or if the sender fail to remit the charges due on the parcel, it must be dealt with as an undelivered parcel and forwarded to the Dead Letter Office.

669. When parcels are refused by the addressees the senders should be at once communicated with on Form P.P. G., and the parcels dealt with as described in the two preceding rules.

670. Particulars of any parcel destroyed must be entered in the Returned-parcel Record, and the facts reported.

671. A list giving the addresses and describing the contents of all parcels which have remained in the chief post-offices for three clear months must be forwarded to the Inspector on the first of each month, who will give instructions as to their disposal.

672. On the first of each month the Postmaster must make a careful examination of all parcels in his office and satisfy himself that everything is in proper order. He should also at frequent intervals personally supervise the parcel-work with the view of detecting or preventing irregularities.

INSURANCE OF PARCELS.

673. Insurance of parcels is a system of compensation for loss or damage of parcels (which for convenience is called "insurance") applicable to inland parcels and to parcel-exchanges with the United Kingdom, India, Ceylon, and certain other countries.

674. The necessary forms consist of—

Parcel-insurance Certificate, C. & F. P.P. 22. (For use at permanent offices.)

Parcel-insurance Certificate, C. & F. P.P. 23. (For use at sub-offices.)

Label, C. & F. P.P. 25. (For use at all offices.)

The forms are all self-explanatory.

675. Parcels tendered for transmission under this system should comply with the general regulations relating to insured parcels published in the Guide; and it is the duty of officers, before accepting any parcel for insurance, to see that such regulations have been complied with, and that postage-stamps for the correct amount of postage and insurance fee are affixed. Should an insured parcel be insufficiently prepaid, the officer who insured the same must pay the amount of the deficiency.

676. On a parcel being accepted for insurance, a Parcel-insurance Certificate must be issued to the sender or his representative free of charge.

677. Label C. & F. P.P. 25 should next be filled in and affixed to the parcel, which should then be entered in the Parcel Record in the same manner as an ordinary parcel, but in the "Remarks" column the initials "I.P." ("insured parcel") should be inserted. Labels must be so placed that they cannot conceal injuries to the cover, and should not be folded over two sides of the cover so as to hide the edges.

678. A hand-to-hand check must be kept of all insured parcels. Those for delivery within the colony should be advised in the same manner as registered parcels in Parcel-bills, Sub-office Letter-bills, and Registered-letter Delivery-books, but the initials "I.P." should be written opposite the entry. Delivering officers must be particularly careful to obtain receipts from addressees in the same way as for registered letters, and to indorse the receipts "Insured for £ . ." Insured parcels received from abroad need not be listed as registered to offices of destination, as the transfer certificates accompanying them should afford the needful check in transmission.

679. Insured parcels for places abroad should be advised to terminal offices making up parcel-mails for foreign exchange offices (Invercargill for Ceylon and India; Wellington, Auckland, or Christchurch for the United Kingdom and countries beyond) the same as inland registered parcels. Insured parcels if entered on a special sheet should be totalled and transferred to the final sheet of the ordinary parcel-bill and embodied with the totals of ordinary parcels.

680. The additional postage-rates to be credited to London, Ceylon, and India on insured parcels outward will be found in the Transit Table.

681. Officers handling insured parcels are required to give special attention to their care and disposal. A careful examination of every parcel as to its condition should be made before delivery or despatch, and any appearance of damage or tampering brought under the notice of the Postmaster, who will report the case, through the Chief Postmaster, to the Inspector. In case of damage, a special note should also be made opposite the entry, and initialled by two officers.

682. Insured parcels should in all cases be packed with special care in suitable receptacles.

683. Should the contents of an insured parcel become lost or damaged owing to neglect or carelessness, the officer at fault may be required to bear the whole or a portion of the amount of compensation payable in respect thereof, as may be determined by the Postmaster-General.

684. Every officer is required to make himself fully acquainted with the regulations published in the Guide relating to the insurance of parcels.

685. Acknowledgments of delivery may be obtained or given for insured parcels despatched to or received from the United Kingdom, under the same conditions as for registered letters. The fee in respect of such acknowledgments of delivery will be 2½d., and will be payable whether the request for acknowledgment is made at the time of posting or subsequently. These acknowledgments are to be dealt with in the same way as acknowledgments of delivery of registered letters, and all inquiries relating to insured parcels must in future be accompanied by an A.R. Form duly stamped.

A C C O U N T S.

GENERAL.

686. The transactions of Postmasters in respect of receipts and payments must be balanced daily and embodied in the Daily Cash Account (Form. Acct 133), which is practically a summary of all the other accounts kept. All entries, either of receipts or payments, must be made under the date on which the transactions actually take place.

687. The amount of the closing "balance in hand" each day forms the "balance brought forward" to be entered on the debit side of the next day's account. Every deficiency or surplus discovered in the official cash must be reported by Postmasters to their Chief Postmasters, and by the latter to the Accountant. Cash short must at once be made good by the officer responsible, and surplus cash brought to charge in the Statement of Savings-Bank Deposits, and credited to Suspense Account.

688. The Department, in addition to the business proper to it, acts as agent for other Government Departments in the matter of collecting and paying moneys, such receipts and payments being brought to charge or taken credit for, as the case may be, in accordance with the directions hereafter given.

689. A summary of each class of receipt and payment, with the exception of remittances from and to sub-offices, must be furnished by Chief Postmasters with their periodical Post Office Account. The daily totals of the business done at chief offices must be shown thereon, but in the case of sub-offices only the totals for the period covered by the account need be stated. At all offices where there is a copying-press the statements referred to in these regulations must be press-copied; at others the necessary particulars must be entered in the

journals provided for the purpose. In the preparation of statements attention should be paid to the headings and directions on the forms, and the necessary particulars furnished in accordance therewith.

690. Chief Postmasters and Postmasters must keep their official deposit accounts at the Bank of New Zealand, as instructed in "Rules for Postmasters in charge of Money-order Offices."

691. Postmasters are not at liberty to close their official accounts at the Bank of New Zealand without previously obtaining leave. When a Postmaster leaves his office for the purpose of vacation or otherwise, the relieving officer will be duly authorised to sign cheques on the Postmaster's Deposit Account. The usual procedure prescribes that the Postmaster shall request his Chief Postmaster to give the bank notice of the substitution of the name of his relieving officer. The Chief Postmaster then advises the Secretary, who in turn advises the bank and the Treasury, or the Treasury only, as the case may require.

692. Cheques made payable by Postmasters at places other than that at which the official account is kept must be enfaced "Free of exchange at only," the name of the bank town at which the cheque is to be presented for payment being inserted, and the enfacement signed.

693. A Postmaster is not required to receive cheques from the public except in payment of land and income tax, sheep-rates, Advances to Settlers, Government Insurance and Public Trust receipts. He will be held personally liable for the amount of any other cheques accepted by him. Cheques tendered on behalf of the Government Insurance and Public Trust Departments will, in the case of the former, be governed by clause 47 of the instructions issued to Postmasters by that office, whilst the Public Trustee will absolve officers from liability on account of cheques which they have reasonable ground for believing to be good.

694. All receipts for payments made by cheque must be so marked.

695. The acceptance of cheques on Post Office business is not officially recognised, and officers must understand that they accept them on their own responsibility.

696. Government cheques may be accepted if the Postmaster is personally satisfied that they are in order in every respect, and that they are presented by the persons entitled to receive the amount for which they are drawn.

697. Officers must not include cheques received from the public as part of their official funds.

698. Officers are strictly forbidden to cash cheques for any officer of the Public Trust Office, and must not allow the Post Office to be made a medium for negotiating private cheques. (See Rule 94.)

699. Postmasters in charge of offices where there is no agency of the Bank of New Zealand must not collect exchange on cheques tendered in payment of amounts due to the Advances to Settlers Office. They should be sent in to the Chief Office as a remittance. The Chief Postmaster will negotiate the cheque either at his own office or at the office on which the cheque is drawn, or, if not drawn on any office in his district, through the Chief Postmaster of the district in which the bank on which the cheque is drawn is situated.

700. Nothing in the above rules applies to cheques tendered as Savings-Bank deposits which are governed by special instructions relating to Savings-Bank work.

701. Officers must see that exchange at the current rates is collected on all cheques excepting those mentioned in Rule 699.

702. Cheques drawn in favour of the Receiver-General's Deposit Account by persons tendering for contracts should, when they are liable to exchange, have included in them the amount of such liability.

702A. Every receipt given for a refund of charges paid on telegrams, postage, or Customs duty is liable to stamp duty when the amount of any such payment is £2 or more.

The accounts which Chief Postmasters and Postmasters are required to render are as follows:—

CHIEF POSTMASTERS.

703. A copy of the Daily Cash Account, Form Acct. 133, supported, where required, by statements of receipts and payments and the necessary vouchers, which should be arranged in order of entry in the account, and tied with twine.

704. All entries for which no form of statement is provided must be summarised on the Summary Slip, Form Acct. 337, and the supporting documents pinned to the slip.

705. A Post Office Account, on Form Acct. 7A, at the end of each of the following accounting periods, namely:—

From the 1st to the 7th,

From the 8th to the 15th,

From the 16th to the 23rd, and

From the 24th to the last day of every month, inclusive.

In this account must be shown the tota's of the summarised receipts and payments under the various heads both at chief and sub-offices

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during the period. The statements should be arranged in alphabetical order, according to office, and the summaries in order of entry in the account.

706. On the back of the account there must appear the bank's certificate of the amount at credit of the Chief Postmaster's Deposit Account.

707. There must also appear an explanation of the total balance, showing the allocation thereof between chief and sub-offices, and a certificate of the Chief Postmaster and his Chief Clerk of the amount of stamps, postal notes, British postal orders, and discount-stamps held at the chief office at the close of the period.

SUB-POSTMASTERS.

708. A Post Office Account, Form Acct. 7, must be furnished to Chief Postmasters at the end of each of the periods referred to in Rule 705, accompanied by the necessary statements and supporting vouchers, and a certificate of the balance at the bank to the credit of the Postmaster's Deposit Account.

DEBITS.

709. *Stamps received* : All stamps required must be requisitioned for by Chief Postmasters on the forms provided for the purpose, which should be prepared in duplicate, and, when signed, be posted to the Accountant, General Post Office.

710. Immediately on receipt of the stamps from the Stamp Office they must be brought to debit in the Daily Cash Account under the special heading provided.

711. Sub-Postmasters in charge of accounting offices will debit themselves with supplies from their Chief Postmaster as remittances of the amount they represent.

712. When envelopes or cards are forwarded to Wellington to be embossed by the Stamp Office for the public, a requisition on form "Requisition A" must be prepared and forwarded by the same mail to the Accountant. The requisition must be accompanied by a memorandum stating that the envelopes have been forwarded, showing the amount received for embossing (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 must not be treated as "Stamps received" until the envelopes are received back from the Stamp Office.

713. *Postal Notes received* for sale must be brought to charge immediately on receipt under the special heading of "Postal Notes received." For detailed instruction see Postal Note Instruction-book, Rule 21.

714. *British Postal Orders* received must be accounted for by chief offices and sub-offices similarly to postal notes received for sale. See Rule 19 of "British Postal Order Instructions."

715. *Extra Poundage on British Postal Orders.*—The amounts charged after the expiration of the initial period of currency as extra poundage on British postal orders must be accounted for by chief offices under this special heading, and by sub-offices as remittances from their chief office.

716. *Postal Guides received* must be brought to charge at chief offices under the heading of "Postal Guides received," and at sub-offices as a remittance.

717. *Discount-stamps* must be brought to debit under the heading provided in the same manner as postage and revenue stamps.

718. The regulations governing the creation and issue of adhesive stamps, and also the audit thereof, as set forth in the schedule to an Order in Council dated the 25th day of June, 1895, shall, so far as they are applicable, also govern the creation and issue of discount-stamps.

719. Discount-stamps are of one denomination only—namely, one farthing—and are printed in sheets containing 240 stamps in each sheet.

720. Discount-stamps are sold at every money-order office in a complete sheet or complete sheets, and not otherwise.

721. Discount-stamps will be supplied to Postmasters in charge of money-order offices through their respective Chief Postmasters. Chief Postmasters will obtain their supplies from the Secretary of Stamps on requisition being made through the Accountant.

722. Discount-stamps will be redeemed at their face value at any money-order office if presented in quantities of the value of one shilling, or any multiple thereof. Prior to presentation they must be affixed to the special Form Acct. 352, provided for the purpose, a supply of which may be obtained at any post-office money-order office. Discount-stamps which have been obliterated, defaced, or mutilated in any way will not be redeemed.

723. The proceeds arising from the sale of discount-stamps will fall into and become part of the balance of the Post Office Account, to be disbursed therefrom for the redemption of such stamps when presented.

724. Care must be exercised not to confuse discount-stamps with postage-stamps in the explanation of balances.

725. *Subscriptions to Postal Guide* must be brought to charge under the head of "Subscriptions to Postal Guide," the entries in account being supported by the applications on Form P.O. 93.

726. *Private box and bag rents* must be entered on Form Acct. 190, the name of the box or bag holder and the period covered by the payment being stated. The rentals must be made to fall due on the 1st January and the 1st July in each year. (See Rule 731.)

727. Books of fifty forms (Acct. 212) are issued, consisting of three parts, that headed "Account" to be completed and placed in the lessee's box not less than a week before due date; that headed "Receipt" to be given to lessee when payment is made; and that headed "Block" to be carefully entered up as indicated thereon, and kept for reference.

728. The presence of a "receipt" in a book will indicate that the rental in question has not been paid, and will thus form a ready check on unpaid subscriptions.

729. Applications to rent boxes must be made on the form provided for the purpose (Acct. 368).

730. Sub-Postmasters must immediately advise their Chief Postmasters by memorandum of the relinquishment of private boxes or bags.

731. Private boxes are let for periods ending on the 30th June or the 31st December, and for a term not less than six months, except in the case of first letting. A private box may be first let for a term less than six months, but not less than three months, to date from the day on which the same shall be let up to the 30th June or the 31st December next following. In cases in which the first period would be less than three months, the next period of six or twelve months, as the case may be, must be added and paid for. Where there are two or more applicants for the same box at the same time, preference shall be given to the person desiring to have the same for the longest term.

732. *Money-order Commission, Savings-Bank Deposits*
Money-orders issued, Notices of Transfer :

These are to be dealt with in accordance with the Money-order and Savings-Bank Rules, the total amount received under each heading being carried into the Daily Cash Account.

733. *Miscellaneous Receipts.*—The following classes of receipts are accounted for under the heading of "Miscellaneous Receipts" and must be entered on Form Acct. 190 :—

- (1.) Auction sales.
- (2.) Charges to make good damage to property.

- (3.) Removal of telephones, erection of wires, &c.
- (4.) Rent of quarters.
- (5.) Sales of old or new telegraph material or line horses, and departmental property generally.
- (6.) Sale of stationery.
- (7.) For telegraphic chess matches.
- (8.) Sale of type, locks, &c.
- (9.) Temporary office deficiencies.
- (10.) Sale of books of telegram-forms.
- (11.) Annual fees for transmission of telegrams by telephone.
- (12.) All departmental receipts for which specific provision has not been made, or with reference to which no instruction has been issued.

734. In support of amounts received in payment of claims rendered by the Storekeeper, Advice Form 1 must be attached to the statement on which the amount is brought to charge. In other cases if no advice has been received, the authority number should be quoted.

735. On no account is departmental property to be disposed of by sale or otherwise without specific instructions from the General Post Office.

736. Sales by auction are first approved by the Minister. In every case in which an officer recommends the sale of any departmental property by auction, the name of the auctioneer proposed to be engaged must be submitted to the Secretary or Superintendent. Sale by private tender is absolutely prohibited.

737. Charges, &c., are composed of amounts received to make good cost incurred by the Department through damage or loss sustained to telegraph-lines, uniforms, office-fittings, &c.

738. Removal of telephones, &c., includes amounts received for removal of telephone connections, erection of extension telephones, private wires, and subsidised lines.

739. Rents of quarters are those paid by officers of the Department who live in departmental premises without the right of free occupancy.

740. The sale of old telephones, &c., may only be effected through the Telegraph Inspector of the district, to whom all applications should be forwarded; and who will supply particulars of prices and conditions of delivery.

741. "Stationery" includes amounts received for technical works, sale of office stationery, post and telegraph maps, telegraph forms, &c.

742. The use of a telegraph-wire may be granted by the Department to chess clubs, on the understanding that the privilege is wholly contingent on a wire being available. No promise or arrangement must be made without the authority of the Secretary. The charges, which must be collected in advance, are 2s. 6d. an evening, should the Department provide accommodation with lighting and fuel; otherwise no charge is to be made. The Accountant must be advised specially at the conclusion of the match, whether fees are payable or not, and also of the postponement or abandonment of a match.

743. Postmasters and officers in charge of telegraph-offices in making requisition for type must do so on the prescribed form (P.O. 163) to the Chief Postmaster, who will forward it on to the Accountant in support of the entry in his Statement of Miscellaneous Receipts. When the circumstances demand immediate attention, a docket or duplicate of the requisition is to accompany the statement.

744. By "temporary office deficiencies" are to be understood deficiencies, as shown on Form Acct. 192, of temporary telegraph-offices opened at racecourses, agricultural shows, fairs, &c.

745. *Registration of Code Addresses.*—Fees must be entered on Form Acct. 190, upon which should be shown the name of the person by whom the fee is paid, the code-word registered or to be registered, and the period covered by the payment. (See Rule T. 133.)

746. To lessen the risk of code addresses being acted upon for a longer time than the payment provides for, cancellation should be promptly effected when the period for which payment is made expires, and the advice of such cancellation forwarded to the Secretary without delay. (See Rule T. 135.)

747. *Telephone Exchange Receipts.*—These are to be accounted for on Form Acct. 172, under the heading of "Telephone Exchange Receipts," care being taken to enter each day's items in numerical sequence. Sub-Postmasters and Officers in Charge of telegraph-offices must send in the statement through the Chief Postmaster of the district, who will utilise the information contained therein to check the entries in the Post Office Account.

748. Where more than one connection is held by the same subscriber, it must be clearly indicated on the report of collections for which connection the fee is paid. Thus "City Council (waterworks)," "City Council (Town Clerk)," "City Council (Fire Brigade)."

749. The officer preparing the cards on which subscribers are advised of the rental due (Form Acct. 186) must fill in particulars on both portions of the card, and not on the top only.

749A. Additions, deletions, and amendments to exchange lists, of which a reprint is required, are to be entered in alphabetical order under each of the three headings "Add," "Delete," and "Amend," on separate sheets of foolscap attached to the list to be revised.

750. *Special Messenger Service Receipts.*—The form provided for use in connection with the special messenger service is practically self-explanatory. The butt thereof must, prior to the despatch of the messenger, be filled up, with the exception of the fee payable, which cannot be determined until the return of the messenger.

751. At the end of each quarter or half-year, as the case may be, the butts must be detached and sorted into numerical sequence of the telephone subscribers' connections. A cast must then be made of the fees due by each subscriber, and the amount thereof included in the account rendered for rental, &c. To facilitate the determination of the fees payable, a map of the borough or town, if available, might be marked with concentric circles embracing the various distances, the charge, of course, being determined in each case on the basis of the shortest *possible* route to the objective point. The butts of the forms must be retained for one month after completion of the end of the period for which the account is rendered, provided that payment of the fees has been duly made. In any case of non-payment the relative forms must be retained for further reference.

752. The special messenger service fees must be reported on the form "Report of Collections," and must be brought to debit under a special heading, "Special Messenger Service Fees." The fees due by a subscriber on account of special messenger service may be received from him if he specially desires to pay without waiting for the expiration of the period for which his telephone rental is collected, provided that he presents the notice or notices at the telegraph-office. In any case of the kind care must be taken to see that the amount is not charged a second time in the Telephone-rental Account. If more than the actual fee is received the surplus must be returned by post, not by messenger. Receipts for payments made at any time must be given free of charge.

753. *Telegraph Receipts collected in Cash.*—As the fees on telegrams are ordinarily accounted for by stamps affixed to the forms, they form no item in the Post Office Account, save in the exceptional case in which the charges on a telegram may exceed in amount the value of the stamps on hand, when they must be brought to charge under the head of "Telegraph Receipts in Cash," particulars thereof being furnished on Form Acct. 210, and summarised by Chief Postmasters on Form Acct. 189B.

754. *Cable deposits* are sums received from merchants and others who desire payment of cable messages sent by them to be made from

an amount of cash deposited with the Department. Such deposits must be for £1 or a multiple thereof.

755. Any such moneys which may be deposited with telegraph counter-clerks at chief offices to meet the cost of cable messages to be subsequently sent must be paid over to the Chief Postmaster and brought to charge in his Daily Cash Account as "Cable Deposits."

756. The telegraph counter-clerk will at the end of each day send to the Chief Postmaster a receipt for the amount which he has affixed in stamps during the day to the messages sent by those persons having unexpended balances and take credit for the receipt as a remittance of the amount it represents.

757. The Chief Postmaster will allow credit and treat the amount in his Daily Cash Account as "Cable Deposits withdrawn," attaching the receipt in support of the entry.

758. At the end of the month the balance as shown by the Chief Postmaster's accounts must be shown on the back of the Post Office Account, Form Acct. 7A, and brought down in the summary as part of the general cash balance.

759. The telegraph counter-clerk will be required to keep a special record of the transactions against each individual.

760. The Chief Postmaster will keep a special account showing deposits received and amounts allowed to the telegraph counter-clerk on his receipts. A daily balance must be extended in order to guard against credit being allowed in excess of the balance on hand. At the end of each month the total balances at credit of individuals as shown by the counter-clerk must be compared with the cash balance held by the Postmaster.

761. *Maintenance of Telegraph-wires.*—Under this heading must be brought to charge all rentals of private wires and subsidies for telephone-lines, Form Acct. 190 being used. On no account may amounts received for, or on account of cost of erection of private wires or telephone-lines be thus accounted for, but as Miscellaneous Receipts. (See Rule 733.)

762. Private wires may not be connected directly or indirectly with telephone exchanges without payment of the special charge. Any infringement of this rule should when discovered be at once reported to the Accountant. The annual charge for this privilege must be collected and accounted for as an exchange subscription on Form Acct. 172.

763. Rentals of private wires must after the first year or portion of a year be made to fall due on the 1st January. Subsidies to telephone lines are to be considered as due on the date the line is opened, or the anniversary of such date.

764. A maintenance charge at ordinary rates is payable in respect of every racecourse wire, whether the wire is the property of the Department or of the racing club. The charge will be equally divided among the number of regular fixtures of the club for the year, and debited on the statement of receipts and expenditure on Form Acct. 192 as "Maintenance of Wire." The clubs will be required to make good the deficiency arising from the business of any meeting. (See Rule T. 243.)

765. *Remittances from sub-offices* to chief offices must be entered on the face of Form Acct. 7, Sub-office "Post Office Account," the entries thereon being amplified, if necessary, in the case of offices at which an extensive business is performed. Chief Postmasters will keep an official record of remittances in the remittance-book provided, in accordance with instructions printed therein.

765A. Advice of remittance on Form Acct. 87A, 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 departmental Inspector.

766. *Remittances from the Postmaster-General.*—Under this heading must be brought to debit all remittances by post or telegraph from the Accountant, including the amount of drafts made on the Postmaster-General to place a Chief Postmaster's Deposit Account in funds.

767. All telegraph requisitions from Chief Postmasters for funds required by telegraph from Post Office Account must be addressed to the Accountant, and follow the wording of the printed form used to draw upon the Postmaster-General in ordinary cases. The original telegraphic requisition must accompany the account in which the debit appears. It is necessary that both signature and counter-signature should be telegraphed.

768. *Government Insurance receipts* may only be received by Postmasters duly appointed as local agents for the Government Insurance Department. At offices at which there are branches of the Bank of New Zealand the amounts are to be paid into the local Government Insurance Account, and where no branch is situated the Postmaster will bring them to charge as Government Insurance receipts in his Post Office Account, and the Chief Postmaster will account for them as provided for in Form Acct. 7A, and furnish a summary on Form Acct. 189. The Postmaster must furnish direct to the Government Insurance Office the statements required by the special instructions issued by that office.

769. *New Zealand Consols.*—Postmasters may receive applications for investment in New Zealand Consols when accompanied by a deposit for the amount named, and must issue to the depositor a receipt therefor. The form must be signed by the applicant, and countersigned by the receiving Postmaster. The amount received by Postmasters must be brought to charge as a remittance, for which the usual acknowledgement must be sent to the Chief Postmaster, accompanied by the applications. On receipt at chief offices the applications must be stamped on the back with date of receipt, and the sub-office debited with the proper amount as a remittance. The applications must then be entered, with those made at the chief office, on Form Acct. 190, under heading of “New Zealand Consols Receipts,” and brought to charge accordingly.

770. *Customs Duties* payable on parcels must be brought on charge by Chief Postmasters under the heading of “Customs Duties,” supported by Forms Acct. 231A 307A, 308A, or by the parcel-bill itself, 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.

771. When parcels are received at chief offices from places beyond New Zealand, a label, C. & F. P.P. 16, should be affixed to each. They should then be submitted to the Customs officers for examination and assessment of duty. Should any parcel be obviously marked “Invoice” in error, it should at once be brought under the notice of the Collector of Customs for re-examination, in order to avoid any needless delay in delivery. When this has been done, the parcels clerk, who must be regarded as a sub-accounting officer, should sort the parcels according to postal districts, including in his own district all sub-offices which can be served by him more conveniently than through their respective chief offices. He must then prepare lists on the backs of Forms Acct. 231 (Certificate) and 231A (Notice) by the manifold-writing process, care being taken to see that the paper used is carbonised on one side only.

772. The lists to be prepared are as follows:—

- (a.) Lists of the parcels for delivery in each of the other postal districts: In this case the notice is sent with the parcels, and the certificate to the Accountant.
- (b.) A list of parcels for delivery in his own district or at sub-offices in other districts which he can conveniently serve and the duty payable thereon: The parcels clerk must then debit

himself with the total amount of the duty as a remittance from the Chief Postmaster and forward the notice to him as an acknowledgment of the remittance. On receipt of this notice by the Chief Postmaster the parcels clerk will be debited with the remittance and the amount brought to charge as "Customs duties received."

- (c.) A list for each sub-office to which parcels may have to be sent for delivery: Credit must be taken by the parcels clerk, as a remittance, for the duty payable on such parcels, the certificates being sent to the Chief Postmaster as advice thereof, whilst the notices must accompany the parcels. On receipt of the certificates the Chief Postmaster will credit the parcels clerk, and, in the case of parcels sent to offices in his own district, he will debit such offices with remittances of the amount of duty charged thereon, and will take credit for the duty on parcels sent for delivery to offices in other districts as "Customs duties written off," and send the certificate to the Accountant in support of the entry.

773. On receipt of the notices and parcels at the offices to which they are addressed, the amount of duty shown thereon must be brought to charge as a remittance, and the notices, when duly signed and date-stamped, sent at once as an acknowledgment thereof to the Chief Postmaster, who will pair the notices with the certificates and file them. In the case of notices originating in other districts, the sub-accounting officer to whom they are addressed, and whose acknowledgment of receipt appears thereon, must be debited with a remittance by the Chief Postmaster of his district, and the amount then brought to charge as "Customs duty received," the notice being sent to the Accountant with the Cash Account in which the debit entry appears.

774. Every exchange of parcels between sub-accounting offices, whether they are in the same districts or not, must be dealt with in accordance with the directions given to the parcels clerk in Rule 772, (c). The total of each list prepared must be entered separately in the Post Office Account as a remittance to Chief Postmaster, and the certificate must be forwarded to the Chief Postmaster attached to the letter-bill. Credit for the parcels transferred must not be claimed as part of a general remittance. A special entry should also be made on the payments side of the sub-office cash-book. Such remittances should also be specially noted on the Post Office Account Form Acct. 7.

775. In the case of parcels declared free of duty, or those upon which it cannot be assessed, pending production of an invoice, the words "Free" or "Invoice" must be written in the amount column of the original certificate and notice. On production of the invoice and the assessment of duty, if any, a fresh certificate and notice headed

“Incidental Invoice” (Forms Acct. 307 and 307A) must be prepared, upon which the word “Free,” or the amount of duty, as the case may be, should be written, certified by the examining Customs officer as correct, and the duty accounted for in the usual manner.

776. When the whole or any portion of the amount of duty charged upon a parcel is cancelled or refunded, or when a dutiable parcel is redirected to a place outside the colony, credit should be taken therefor as a remittance by sub-accounting officers, and as “Customs duties written off” by the Chief Postmaster, the authority on Form C. & F. P.P. 8 for the refund or cancellation being furnished in all cases.

777. An allowance of 5 per cent. will be made to postal officers on Customs duties assessed on articles received in mails otherwise than by parcels-post, also on that assessed upon any article not included in the advice or declared contents of any parcel received by parcels-post. (See also 598.) A certificate and notice headed “Incidental (Forms Acct. 308 and 308A), detected by —” (giving the officer’s name), should be prepared and dealt with in the usual manner. The accounts for this allowance must be prepared and certified to by the Chief Postmaster on the last day of each quarter and forwarded to the Accountant for authority to pay to the officers by whom the detections were made.

777A. Officers must use great discrimination in challenging packets of mail-matter supposed to contain dutiable articles. Parcels must not be indiscriminately challenged.

778. The balance due on undelivered parcels must be shown in the Post Office Account, under the head of “Balance due from Accounting Officer,” as “Customs duties outstanding.” It will be readily ascertained by keeping a docket showing the number, surname of addressee, and amount of duty on each parcel and removing the docket on delivery of the parcel.

779. Parcels addressed to officers of H.M. ships are to be delivered without payment of duty and without examination. This is also to apply to the wives of officers.

780. Circulars imported in bulk into the colony are liable to Customs duty, but certain firms issuing large numbers of circulars occasionally have the circulars posted singly from abroad to the firms’ customers in New Zealand. By this means the payment of the duty is avoided. Chief Postmasters and Postmasters are therefore required to give careful attention to any large number of circulars reaching their offices, with a view of determining whether any illegitimate practice is being resorted to of the kind described. Any instances should be promptly brought under the notice of the Secretary. Circulars relating to patent or proprietary medicines are dutiable, however received.

781. The Customs duty assessed on parcels received from places beyond the colony must be entered in a column to be ruled for the purpose in that headed "Remarks" on the right-hand side of the parcel-bill which accompanies the parcels.

The course to be pursued on arrival of a parcel-mail is as follows :—

782. The number of parcels entered upon the accompanying parcel-bill must be verified by an actual count. The Customs docket, C. & F. P.P. 16, must then be attached to each parcel, and when the duty has been assessed the particulars thereof must be entered upon the parcel-bill against each entry, and the total amount of such duty brought to debit by the parcels clerk as a remittance. It will therefore appear as a debit in the Daily Cash Account under head of "Customs duty received," and as a credit under the head of "Remittances to sub-offices," the parcel-bill being sent with the Daily Cash Account to the Accountant, in support of the former entry.

783. Credit for parcels transferred to other districts must be taken in accordance with the directions given.

784. In the case of parcels declared free of duty, or those upon which duty cannot be assessed pending production of an invoice, the words "Free" or "Invoice" must be written in the column for "Amount of Duty" in the parcel-bill.

785. Where no parcel-bill comes to hand, or when it is not rendered in duplicate, the particulars of the duty upon all parcels must be entered upon the special Certificate and Notice Forms Acct. 319 and 319A.

786. The duplicate copy of the parcel-bill must be sent to the Inspector, General Post Office, Wellington.

787. At the close of each year Chief Postmasters must furnish to the Accountant, a return on Form Acct. 243, showing the number and value of insured parcels, and the total premiums received for insurance thereof (*a*) at the chief office, (*b*) at each sub-office in the district. The return is to be compiled from the office copy of the parcel-insurance certificate, but on no account must ordinary postage on parcels be included in the statement.

788. Senders of parcels posted in the United Kingdom and addressed to New Zealand may defray all charges arising on them, such as Customs duties, redirection fees, &c. Such parcels will be indorsed "Free of all charge," and should be accompanied by a parcel-franking notice. After assessment, the amount of the Customs duty and other charges should be entered in detail on the franking-notice form, and also advised, under "Remarks," opposite the entry on the copy of the parcel-bill which is sent to the Inspector. In the copy (or its substitute) sent to the Accountant, "Franked" should be inserted opposite

the parcel-entry. Care should be taken to see that franked parcels are described as such on the certificates of notice of transfer which accompany them to office of destination.

789. When parcels indorsed or labelled "Free of charge" are received in the colony without a franking-notice, a duplicate should be made out on the New Zealand form, which will be supplied to offices receiving English parcel-mails, and the irregularity reported to the Inspector by Verification Certificate.

790. Parcel-franking notice-forms, when completed, should be sent to the Inspector pinned to the parcel-bill in which the respective parcels are advised. The parcels themselves are to be sent to destination for delivery free of charge.

791. The Inspector's office will forward franking notices by each parcel-mail from Wellington, entered in detail on a special parcel-bill to London, which the despatching office will incorporate in the last sheet of the ordinary parcel-mail by inserting the amount claimed in the column provided.

792. *Income-tax.*—Postmasters in charge of accounting offices must observe the following general instructions in the collection of income-tax :—

- (a.) Tax-notices will be issued to taxpayers, each tax-notice being distinguished by a register number, and having a small docket attached to it, to be retained by the officer who receives the tax. Taxpayers will be requested to present these tax-notices when tendering payment.
- (b.) In every case, however, where the tax-notice is not presented, or is presented without the docket, the Postmaster should not accept payment, but should request the taxpayer to procure a post-office order in favour of the Commissioner of Taxes for the amount due and to forward it to his office in Wellington, whence a receipt will be transmitted in due course. In the event of any demur being made to this mode of remitting, if the amount due is under 10s., stamps will be accepted in payment at the Income-tax Office, and cheques will be received for all amounts over 10s., but in the case of any cheque drawn for payment at a bank outside a radius of ten miles of the office at which it is tendered in payment of tax, or of the bank at which it would in ordinary course be presented for credit or payment, exchange is chargeable. To any such cheque for £20 or under £20, 6d. exchange should be added; for every additional £10 or fraction of £10, 3d. extra should be added. Should any tax-notice be presented and payment of the tax tendered prior to the due date the

- money should be accepted. No sum can, in any case, be received by way of payment on account.
- (c.) Every payment is to be immediately entered in the form of "Statement of Income-tax," and all the particulars of the payment given which are required by the headings of the form and by these instructions. The form of receipt printed on the account, or notice to the taxpayer, must be signed, and the office-stamp affixed at the place indicated. The docket, showing the amount received in figures only, and bearing the initials of the receiving officer and the date-stamp is to be detached and sent in with the statement.
- (d.) At offices supplied with copying-presses the statements must be written in copying-ink, and press copies retained for journals. At other offices duplicates of the statements must be written out and filed.
- (e.) The amount of income-tax received daily is to be entered in the Post-Office Cash-book, and treated as part of the balance due on Post Office Account to be remitted by Sub-Postmasters to Chief Postmasters, and by Chief Postmasters to the credit of the Post Office Account. The statements of the tax received during each period for which the Post Office Account is rendered should be entered in and forwarded with that account. A summary must be furnished by each Chief Postmaster with his Post Office Account Current showing the amount of income-tax received at his own office and at every office in his postal district for the period of the account, and the total of this summary is to be brought to charge in the account.
- (f.) The date of expiration of the days of grace in respect of the tax will be duly published in the Official Circular. Ten per cent., or 2s. in the pound, must accordingly be added to all amounts not paid on or before that date; but officers are instructed to accept payment of tax without the addition of 10 per cent. up to 5 p.m. on such date. The tax, if tendered without the addition, should be accepted, but the words "Ten per cent. still due" are to be written across the receipted tax-notice, the attention of the taxpayer being first drawn to the liability and payment requested. When the addition of 10 per cent. is collected it should be shown in the column provided in the statement, and the amount entered in the space provided. Care must be taken not to omit to detach the dockets, as they are required for posting the Income-tax Registers.

- (g.) Particular attention is called to the necessity for entering tax and addition of 10 per cent. separately under their respective headings in the form of statement.
- (h.) If any complaint be made by a taxpayer as to alleged overcharge or otherwise, the Commissioner of Taxes requires that the Postmaster place facilities in the way of the taxpayer communicating with the Commissioner. In any case where the days of grace are about to expire it will be better for the taxpayer to pay the amount and make application for a refund of the amount alleged to be overpaid, thus avoiding the 10 per cent. addition.
- (i.) Should any Postmaster notice that letters marked "On Tax, Valuation, or Advances Business only" bear the address of any one who may have removed to any other locality he is authorised to alter such address, and is requested to expedite the delivery of such letters as far as possible.

793. Land-tax.—The regulations relative to income-tax apply in every respect to land-tax also.

794. Valuation Revenue.—Fees ranging from 6d. to £1 1s. are payable for certified extracts from the valuation rolls. These when tendered should be accepted and brought to debit as "Valuation Revenue" and the particulars entered on the special form of statement. Under the same heading, and subject to the same conditions, must be brought to charge the amounts payable by local bodies as their proportion of the cost of the Government valuation of land.

795. Advances to Settlers Office Receipts.—Lodgments for credit of the Advances to Settlers Office may be accepted on Advances to Settlers Form 2, and are to be treated in all other respects in the manner indicated in the instructions relative to Public Trust receipts.

796. Public Trust Receipts.—(a.) Postmasters in charge of money-order offices will accept lodgments for the credit of the Public Trust Office. The particulars of each lodgment must be furnished in duplicate by the person making it on Public Trust Form 114. The forms must not be filled in by the Postmaster or the receiving officer, and are to be signed and date-stamped by the officer who receives the money. One of the forms is to be returned to the depositor, and the other sent to the chief office as an acknowledgment of a remittance of the amount which it represents. The Postmaster will debit himself with a remittance accordingly. The vouchers for lodgments made at a sub-office when received at the chief office must be stamped on the back with the date of receipt and the sub-office debited with a remittance of the amount which the vouchers represent. The vouchers must then be entered with those for lodgments made at the chief office in the

Statement of Public Trust Receipts (Public Trust 115) and brought to charge under the heading provided. The fourth column on the statement, headed "Number," is not to be used by Postmasters, being reserved for use in the Public Trust Office only.

(b.) At offices where there is no properly registered mining association within the district Postmasters may accept the amount of any levy under section 69 of "The Coal-mines Act, 1891," as a Public Trust lodgment. A return of such deposits must be furnished on the form provided and sent to the Chief Postmaster, to be sent by him to the Mines Department.

797. Arms Act License Fees.—Dealers' licenses issued under "The Arms Act, 1880," are forwarded by the licensing officers to Postmasters for delivery on payment of the prescribed fee of £1. The detachable butt must be retained and filed by the Postmaster delivering the license. Fees must be entered as Arms Act fees on Form Acct. 190, showing date of payment, name of licensee, and number of license. Licenses not applied for within one month from date on which they are received from the licensing officer must be returned to him, accompanied by a note giving reason of their return.

798. Fishing-license Fees.—The particulars of licenses issued—namely, the date of issue, name of person to whom issued, number and description of license, and the amount received—must be entered on the butt of the form of license, which should be retained by the Postmaster, and also in the Statement of Fishing-license Fees received on Form Acct. 190. Two copies of each statement must be prepared, the one to accompany the office accounts, and the second sent to the secretary of the local acclimatisation society. The total number of licenses issued must be entered on each statement, and also by Chief Postmasters on Summary Form Acct. 189.

798A. With reference to Form Acct. No. 405, "Statement of Licenses dealt with," the following instructions should be observed:—

- (1.) All licenses brought to charge in the Post Office Account under one heading must be included on one statement, the various classes being entered in the separate columns provided.
- (2.) At the head of each column must be stated the class and selling-value of the licenses entered therein.
- (3.) Where an office is selling for more than one license-issuing body, a separate line must be used for each set of forms.
- (4.) The summary on the back must show the total amount for each period as it appears in the Post Office Account.
- (5.) If a postal district comprehends two or more licensing districts, the entries should be made in groups according to the licens-

ing district, instruction No. 3 being observed by placing an office selling for more than one district in the district in which it is situated.

- (6.) Offices must be entered in alphabetical order, either for the whole district or for each licensing district, as the case may be.
- (7.) Licenses dealt with at sub-offices must not be included in the chief-office figures on the front of the form.
- (8.) When licenses are issued through a chief office to an office in the same licensing district which is in another postal district (to which it necessarily accounts), the column "Amount of Sales" must be left blank; and in the district accounting for the amount the particulars of licenses must be left blank, with an explanatory note in each case.
- (9.) The grand total of "Amount of Sales" must agree with the grand total of "Amount shown in Post Office Account."
- (10.) Form Acct. 405 must be sent in at the same time as the unsold licenses are returned.

799. Game-license Fees.—The instructions with reference to fishing-license fees apply in every respect to game-license fees also.

800. Government Printing Office Receipts.—(a.) Postmasters in charge of accounting offices are authorised to collect the charges payable on parcels sent by the Government Printer addressed to their care for delivery when accompanied by an advice of the fees to be paid. This advice must accompany the statement on which the amount is brought to charge when collected, the number thereof being entered thereon.

(b.) The notice sent to the addressee of each parcel should be produced when application is made for delivery. All parcels not claimed within one month must be returned to the Government Printer.

(c.) Subscriptions to *Hansard* may also be accepted and accounted for as Government Printing Office receipts. At accounting offices the amount must be brought to charge, and the form of application properly completed posted direct to the Government Printer without delay.

(d.) At non-accounting offices the fees must be affixed in stamps to the back of the advice-forms which accompany the parcels or to the back of the subscriber's requisition for *Hansard*. The stamps so affixed must be cancelled by an impression of the office date-stamp and the forms posted to the Government Printer.

(e.) Applicants for Gold-miners' Guides should be advised to apply direct to the Government Printer.

(f.) Charges for embossing private envelopes and impressing post-cards with the penny stamps are to be accounted for as Government Printing Office receipts.

801. Machinery-inspection Fees.—The Chief Inspector of Machinery furnishes Postmasters with schedules (accompanied by certificates and boiler plates) of the fees payable. These fees must be paid within the period indicated on each schedule, failing which a higher rate is imposed, particulars of which are also given on the schedule. The particulars of fees received—viz., name of person by whom paid, number both of certificate and schedule, period covered by payment, and amount—must be furnished on Form Acct. 190, under the special heading “Machinery Fees.” The date of payment must be entered against each entry in the schedule. If payment of any fee is not made within six months of the date of the schedule, the fact should be reported to the Chief Inspector of Machinery on the form provided for the purpose.

802. Registration of Births, Deaths, and Marriages.—The fees received by Postmasters who are also Registrars should be shown on Form Acct. 190. The date of payment, name of person by whom fee paid, and description of service rendered, must be given.

803. Sheep Rates.—(a.) The rates are payable at any post-office in the colony which is a money-order office. Cheques may be accepted in payment, the Department of Agriculture taking the responsibility therefor. Rates must not be accepted at a non-money-order office.

(b.) Rate-notices are issued to ratepayers in triplicate. The original receipt must be handed to the ratepayer, and the duplicate retained by the Postmaster who receives the rate, and by him forwarded with his periodical statements of sheep rates on the special form provided (Acct. 318) to his Chief Postmaster, and by the Chief Postmaster to the Accountant. The triplicate receipts must be sent by Sub-Postmasters to their Chief Postmasters, who will see that they are promptly sent to the district Stock Inspector. Ratepayers will be requested to present their rate-notices when tendering payment. Should any person tender payment of rate without presenting the rate-notice with duplicate and triplicate receipts attached it is not to be accepted. The Postmaster should instruct the ratepayer to apply to the local Inspector of Stock for a copy of the forms. No sum can in any case be received by way of payment on account.

(c.) The amount of sheep rates received daily is to be entered in the Post-Office Cash-book under the head of “Sheep Rates,” and treated as part of the balance due on Post Office Account to be remitted by Sub-Postmasters to Chief Postmasters, and by Chief Postmasters to the credit of the Post Office Account. A summary must be fur-

nished by each Chief Postmaster with his Post Office Account Current, showing the amount of sheep rates received at his own office, and at every office in his postal district, for the period of the account; and the total of this summary is to be brought to charge in the account.

(d.) The days of grace in respect of sheep rates due expire on the 1st September of each year. If any owner of sheep fails to pay such rates on or before that date the sum of 1s. for every 10s. or part of 10s. of the amount of such rate or rates must be added thereto; but the payment may be considered as received in time if the envelope containing the rate bears the post-mark of the office at which it was posted showing the last day of grace. The rate, if tendered without the addition of the penalty, should be accepted, but the words "Penalty still due" must be written across the receipted rate-notice, the attention of the ratepayer being first drawn to the liability and payment requested. When the penalty is collected it should be entered in the column provided in the statement. Care must be taken not to omit to detach the duplicate and triplicate receipts, as they are required by the Department of Agriculture. Each should be enlaced with the amount of penalty paid, if any.

(e.) Particular attention is called to the necessity for entering rates and penalty separately under their respective headings in the form of statement provided for the purpose.

(f.) If any complaint be made by a ratepayer as to alleged overcharge or otherwise, the Secretary of Agriculture requires that the Postmaster place facilities in the way of the ratepayer communicating with the local Inspector of Stock. In any case where the days of grace are about to expire the ratepayer should be recommended to pay the rate, and make application for refund of the amount alleged to be overpaid, thus avoiding the penalty.

(g.) At offices supplied with copying-presses the statements must be written in copying-ink and press copies retained for journals. At other offices the necessary entries should be made in the Journal of Miscellaneous Receipts.

(h.) Chief Postmasters should see that sub-offices are supplied with Form Acct. 318.

804. Mining Licenses.—(a.) Requisition for these forms must be made to the Accountant, through the Chief Postmaster of the district by those offices which are authorised to issue them. Upon receipt at the chief office the forms must be brought to debit in the Daily Cash Account under the heading "Mining License Forms received," and charged as a remittance against the Postmaster, who will bring them to debit accordingly, when they will become a part of his balance on Post Office Account. The value of each right is 5s., and it is current for twelve months from the date of issue.

(b.) Quarterly statements of the unissued forms held must be rendered by Sub-Postmasters at the close of business on the last day of March, June, September, and December, showing the number and value of the several forms on hand. Chief Postmasters will on receipt thereof prepare a summary of the statements and forward it to the Accountant. At the end of each period a statement on Form Acct. 190, giving the name and address of each purchaser of any of the forms, together with the number and description thereof and the name of the local body entitled to the fees, must be prepared in duplicate, one copy to be enclosed with the period's accounts, and the other sent to the nearest Receiver of Gold Revenue. Chief Postmasters must see that the reductions in the balance of miners' licenses on hand at each sub-office agrees with the amount of sales shown on the statement. It should also be seen that the number of a license is not twice included, especially in adjacent periods.

(c.) It must be understood that, the value of the forms having already been brought to charge as a remittance, the entries on the statement will not be represented by any corresponding debit in the Post Office Account.

805. Government Debentures.—Government debentures bearing interest at 4 per cent. per annum may be obtained through the medium of any money-order office. The debentures are issued in denominations of £25, £50, £100, £500, and £1,000. Interest is payable half-yearly at any money-order office or branch of the Bank of New Zealand on the 1st January and the 1st July of each year. A provisional receipt for any money paid in must be given by the Postmaster on the form provided, and the office portion of the form retained. Sub-Postmasters must treat lodgments as remittances from their Chief Postmasters, sending in the form retained as an acknowledgment of the amount it represents. Chief Postmasters will prepare a statement of "Government Debenture Receipts" on Form Acct. 190, which must be sent in to the Accountant, with the forms containing particulars, in support of the entry in the Daily Cash Account.

806. Homing-pigeons Act.—Registration of homing-pigeons may be effected at any chief post-office on payment of the prescribed fee of 1s., which covers registration to the end of the calendar year in which the fee is accepted. The amounts must be brought on charge as Homing-pigeons Act fees on Form Acct. 190, the date of payment, name of owner, number and description of birds registered, being shown thereon.

807. Registration of Newspapers.—The fee for registration of newspapers under section 16 of "The Post Office Act, 1900," should, when collected, be accounted for in stamps to be affixed to the applications

for registration made to the General Post Office. The stamps should be cancelled with a legible impression of the date-stamp of the day upon which the fee is received.

808. *Unclaimed Moneys* are receivable at any Money-order and Savings-Bank Office under the 6th section of "The Unclaimed Moneys Act, 1898," to be brought to charge specially under the heading "Unclaimed Moneys," particulars thereof being furnished on Form Acct. 190.

809. *Lodgments on account of Departments not detailed.*—Lodgments tendered on account of other Departments of the Government are also accepted from the public. If a Postmaster is tendered money on account of a Department about which he has had no previous instructions he should apply to his Chief Postmaster before accepting the money, and a Chief Postmaster in like case to the Accountant. Unless otherwise instructed, receipts of this class for which printed headings have not been provided in the various account forms should be entered on Form Acct. 190, and special entries made in the sub- and chief office Post Office Accounts.

810. *Fines, and Repayment of Loans from Fine Account.*—

(a.) Fines inflicted upon officers and repayments of loans made to officers from Fine Account are accounted for by affixing the amount in stamps to the special form of voucher for collection on Fine Account. Upon the infliction of a fine this form is prepared in duplicate by the carbon-paper process, and the duplicate or advice forwarded direct to the Accountant. The name of the officer, amount of fine, and reason for its infliction must be clearly set forth, and the form must be dated and signed by the Chief Postmaster or the Officer in Charge. When the fine is collected it must be affixed to the voucher in the least number of stamps available which will make up the amount, the stamps so affixed being cancelled with the signature of the Chief Postmaster or Officer in Charge, and witnessed by his next senior officer. At the close of each month a schedule of fines collected therein must be made out on Form Acct. 239, which should be totalled, signed, and then forwarded to the Accountant, accompanied by the stamped fine-vouchers in a registered letter.

(b.) Vouchers for ordinary repayments on account of loans are prepared by the Accountant.

(c.) Chief Postmasters and Officers in Charge who have on their staffs or under their control officers to whom loans have been made from the Fine Account must, when making payment to those officers of any arrears of increment to salary, see that the amount is at once paid in towards reduction of the loan, as provided in the form of agreement entered into by the borrower. For such repayments vouchers are to be prepared locally.

(d.) All vouchers for repayment of loans are to be sent to the Accountant in registered letters.

(e.) Fines inflicted upon mail contractors are to be paid to Public Account, and the bank-receipts therefor forwarded to the Accountant with a covering memo. in each case.

CREDITS.

811. Credit will not be allowed for any payment unless a receipt or discharge therefor is furnished.

The method of dealing with the various classes of payments which a Postmaster may make is as follows :—

812. *Postage refunded and written off.*—Under this head is shown the refunds of postage charged in excess, the value of stamps spoiled, or of those the value of 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 Accountant, General Post Office.

813. Chief Postmasters may authorise 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.

814. *Postal Notes paid*, and stamps affixed thereto, must be taken credit for by Postmasters as remittances to their Chief Offices, as provided for on Form Acct. 7, and by Chief Postmasters under the headings given in the Daily Cash Account (Form Acct. 133). For detailed instructions see Postal Note Instructions.

815. *Postal Notes written off* must be treated by Postmasters as remittances to their Chief Postmasters; shown by Chief Postmasters in the Daily Cash Account (Form Acct. 133) under the above heading; and forwarded by them in support of the entry therein. The amount written off must include the value of the commission in addition to the face value of the note.

816. *British Postal Orders paid and Stamps affixed thereto.*—These must be taken credit for in the Post Office Account by Sub-Postmasters as remittances to their respective Chief Postmasters, and by Chief Postmasters under the headings of “British Postal Orders paid” and “Stamps on British Postal Orders paid.” (See British Postal Order Instructions.)

817. *British Postal Orders written off.*—Postmasters may write off the full value, including commission, of British postal orders accidentally spoilt, or those in respect of which a special direction has been given by the Accountant, General Post Office. Such orders must be treated by Postmasters as a remittance of the amount which they represent, and Chief Postmasters will take credit therefor under the proper heading in the Daily Cash Account, care being taken to see that the orders are sent to the Accountant, General Post Office, with the account in which credit is claimed.

818. *Postal Guides.*—The value of the Guides issued to subscribers, also those issued free of charge, or returned to the Accountant, General Post Office, must be taken credit for by Chief Postmasters under the heading provided in the Daily Cash Account. Those remaining unsold at the end of the quarter should be sent to the Accountant, General Post Office. Care must be exercised to avoid writing off Guides when the previous account shows that there is no balance of Guides on hand.

819. *Discount-stamps redeemed and written off.*—Discount-stamps, when presented in the form indicated in Rule No. 722, may be redeemed and their value taken credit for under the above heading. Special care must be exercised to prevent their being included with postage-stamps under the head of "Postage refunded." No commission is allowed on the sale of discount-stamps. Postmasters' Accounts must be carefully examined to see that any discount-stamps held are properly shown as such in the explanation of the balance.

820. *Poundage paid.*—Under this head is shown the poundage allowed to licensed vendors, depositaries, and non-permanent Postmasters. The following are the rates of commission allowed on the sale of stamps:—

(a.) To licensed dealers and to depositaries, a discount at the rate of £1 5s. per cent. on all purchases of two pounds' worth and upwards of stamps above the nominal value of 2s. each, and a discount of £2 10s. per cent. on all purchases to the amount aforesaid of stamps of the value of 2s. each and under. Discount is allowed to non-permanent Postmasters on purchases of one pound's worth and upwards.

(b.) To all other persons a discount at the rate of £1 5s. per cent. on all purchases of twenty pounds' worth of stamps or upwards.

821. Poundage paid by Postmasters must be taken credit for on Form P.O. 66, and by Chief Postmasters on Form P.O. 64, the amount being entered on the Summary Slip (Acct. 337), the certificate No. 64 first, and the payments for which receipts are attached following. All forms must be date-stamped with the date of the account in which credit is claimed.

822. Postage-due stamps are not permitted to be sold by stamp-vendors, who consequently cannot purchase them as vendors or claim commission on their sale at any time.

823. *Money-orders paid; Savings-bank Withdrawals; Savings-bank Transfer Certificates.*—For these see special books of instructions dealing with money-order and Savings-bank business.

824. *Telegraph Credits.*—Every item of carriage paid, &c., must be detailed in the Telegraph Statement (Acct. 210), and each entry supported by the necessary receipt. Claims for services of this description should always be rendered promptly. Any amount due for special delivery of telegrams or bureau messages, unclaimed after the expiration of a period of three months from the date of the performance of the service, will be written off the records of the Department.

825. *Cable Deposits refunded.*—Under this head credit should be taken for (a) amounts affixed to cable messages on account of which a deposit has been received; (b) any refund in cash made to a person wishing to close a Cable Deposit Account. Credit for such refund must be supported by a receipt.

826. *Remittances to Sub-Postmasters.*—Credit must be taken under this head for all amounts treated as remittances to sub-accounting officers. Where no branch of the bank exists, remittances required to place Sub-Postmasters in funds must be made in cash. A Chief Postmaster must not make remittances to his sub-offices in cash 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.

827. In all cases in which a Postmaster is placed in funds by telegraph the usual form of advice of remittance (Form Acct. 87A), 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.

828. A monthly statement must be furnished to the Accountant, General Post Office, by each Chief Postmaster, showing each separate remittance sent by wire in his district, and the purpose for which it was sent. Remittances on account of payments effected for other Departments are to be summarised under the head of the particular Department on whose account they were sent. When there are no remittances a "Nil" return must be furnished.

829. 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.

830. *Payments to Post Office Account.*—The amount held in excess of the authorised cash reserve balance and known requirements at the close of business on any day must be paid to the Post Office Account on the next following working-day, a report of the lodgment being posted to the Accountant, General Post Office, at the time it is made, whilst the receipt taken from the bank must be transmitted to him, with a copy of the Daily Cash Account in which credit is claimed. Any sum which by special direction of the Accountant 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.

Miscellaneous Payments.

831. The payments which fall under this head are so many and varied that officers must pay particular attention to the following instructions:—

832. Payees must be advised on the form provided of any voucher received for payment.

833. Sub-offices must take credit for miscellaneous payments as remittances to their respective Chief Postmaster and Chief Postmasters, under the special heading provided in the Daily Cash Account, particulars of the vouchers being entered on Form Acct. 230, on which the number of transactions as well as the total amount must be shown.

834. Chief Postmasters and Officers in Charge must record in the Miscellaneous Expenditure Book all vouchers certified to or countersigned by them, excepting payments on account of salaries and mail-services, for which special records are provided.

835. It is the duty of certifying officers to refer to these books to see that claims are not certified a second time. Certifying officers will be held liable for any double payment.

836. The authority of the General Post Office is given direct to Inspectors, Chief Postmasters, and Officers in Charge of the chief telegraph-offices for the payments to be made for services proper to their respective branches. For the payments to be made at sub-offices authority is forwarded by Chief Postmasters and Inspectors.

837. All vouchers relating to telegraph-lines must bear either the certificate or countersignature of the Telegraph Inspector of the district.

838. The Officers in Charge at Auckland, Christchurch, Dunedin, Napier, and Wellington should certify those vouchers which relate to the expenditure of their own offices.

839. Halfpence may on no account be brought into the accounts.

840. The Inspectors, and Officers in Charge of the chief telegraph-offices not under the control of Chief Postmasters, will enter on their own records of authorities the dates on which they certify to the correctness of vouchers.

841. The amounts to be paid at chief offices for services under the control of the Inspectors will be paid in accordance with their direction on accounts certified by them, and in the same manner the Chief Postmasters at Auckland, Christchurch, Dunedin, Napier, and Wellington, will pay the vouchers sent in and certified by the Officers in Charge, or advance them money for the purpose. Such advances must be accounted for by the Chief Postmaster in the Daily Cash Account, and by the Officers in Charge on Form Acct. 124 as a balance of cash at the counters of the chief telegraph-offices.

842. Where possible, when a number of vouchers for similar services fall into the same day's accounts, they should be kept together and sorted into numerical or alphabetical sequence as the case may demand.

843. All sub-office expenditure is regarded as paid under the authority of the Chief Postmaster of the district, as the authorities both for salaries and contingent payments should pass through his hands, and he will be regarded as responsible for seeing that payment is in accordance therewith, and that the number of the authority is duly quoted. Such vouchers must bear the countersignature of the Chief Postmaster.

844. Chief Postmasters are required to date-stamp all vouchers on the back with the date of the chief office account in which credit is taken. This should be the same date as received, but, if not, the following day. On no account can any further delay be permitted.

845. Chief Postmasters will be required to see that all vouchers for which an authority has been issued have the number quoted in the space provided on the form.

845A. Authority to incur expenditure is not to be regarded as authority to pay unless specifically stated.

846. The Treasury regulations, not inconsistent with those contained herein, must be observed with respect to all claims against the Department, especially—

- (a.) When claimants are unable to give receipts in person for the amount of their accounts they may in each case authorise an agent to obtain payment by a special or general order.
- (b.) Every authority for payment to an agent, no matter how small the amount, whether general or special, must have a penny stamp affixed. The words "Special authority attached" or

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- “Under general authority,” as the case may be, must be inserted after the signature of the agent. Special authorities must always be attached.
- (c.) When payment is made to the recognised agent of a company or local body, his official designation should be written beneath his signature.
- (d.) In the case of local bodies, where any special form of printed receipt is usually given or required by law, it should be duly completed and attached to the receipted voucher.
- (e.) An account may be paid to a person authorised to receive the money as attorney, executor, or administrator, on production of the power of attorney, probate of will, or letters of administration.
- (f.) The amounts inserted in each column of every voucher must be checked and totalled. Where there is only one amount in a column it must be repeated in the space provided for the total. The certificate given must comply, according to the circumstances of the case, with the directions printed on the voucher. No claims may be paid which are not properly certified.
- (g.) Salaries, pensions, fixed allowances, wages, and claims for periodical services may not, without special authority, be paid before the close of the respective periods for which they may be due.
- (h.) An account for salary must show the first and last day of the period of service, and both must be included in the calculation. One month's pay at an annual salary, must be calculated as one-twelfth part of such salary. Pay for a broken part of a month must be computed by multiplying the month's pay by the number of days in the broken part and dividing the result by the number of days in the month.

847. The Treasury voucher forms must not be used in connection with Post and Telegraph expenditure, special forms being provided for the purpose.

848. When a power of attorney is presented at a sub-office by some person who desires to obtain payment of the money by virtue of the powers therein conveyed, reference should be made to the Chief Office of the district for authority to act, and also for instructions relative to obtaining a declaration of non-revocation from the attorney. It should always be ascertained that the power conferred covers the transaction sought to be made.

849. When paying any claim, the paying officer is held responsible for seeing that the following requirements are complied with :—

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- (a.) That there is proper authority for the payment, and that the due date has arrived.
- (b.) That the amount is regularly certified as correct.
- (c.) That the demand is made by the person entitled to payment, or by the person authorised by order, power of attorney, probate of will, or letters of administration; and that the person is, when not known to the paying officer, identified to his satisfaction.
- (d.) That if payment is claimed by general order it is quoted on, or if claimed by special order that it is attached to, the account. If claimed by power of attorney, probate of will, or letters of administration, the production of the instrument and its date must be noted on the account. In the case of a power of attorney, a declaration of non-revocation on Form Acct. 51 should be furnished when deemed necessary.
- (e.) That a receipt on the account be given, by the person to whom it is payable, in the presence of the paying officer, and that all corrections and alterations in the receipt are initialled by the payee.
- (f.) That a duty-stamp is affixed to the receipt if the claim amounts to £2 or more, salaries and wages excepted. Payees should be requested to sign their names clear of the duty-stamp, which may only be cancelled by writing the date in ink across it, and not with the office date-stamp. Duplicate receipts may be accepted without a duty-stamp if duplicate is marked "Signed" (name of payee).
- (g.) That an impression of the office date-stamp, showing the date of payment, is made at the right-hand bottom corner of the account; and that the account is initialled by the paying officer immediately below, or to the left of the impression of, the date-stamp.
- (h.) That Vouchers received from sub-offices are stamped on the back with the date of the Chief Office Cash Account.
- (j.) That when the payee is unable to write the receipt is acknowledged by a mark, and that the mark is witnessed by some person other than the paying officer. The mark or signature of a Maori or a Chinaman must be witnessed by a European. In the case of a special or general authority given by a Maori, a certificate by a licensed interpreter must appear thereon, to the effect that he has translated the contents, and that the Maori understands them.
- (k.) That no payment is made to a person who is intoxicated.

(l.) That no payment is made of accounts payable by cheques issued by the Treasury.

850. Vouchers for authorised payments, if remaining unpaid at any office at the expiration of three months from date of receipt, excluding the month of receipt, must be returned to the Accountant, General Post Office, through the Chief Postmaster. This instruction applies to all but Treasury vouchers, which must be returned direct to the Paymaster-General, in accordance with the Treasury regulations. Prior to the expiration of the three months, a final notice should be sent to the payee advising him that payment is about to lapse. In order to facilitate compliance with this rule officers must, upon receipt, date-stamp on the right-hand top corner of the form all vouchers sent to them for payment.

851. Unstamped receipts must be refused. The giver of an unstamped receipt is liable to a penalty of £10.

852. Vouchers for refund of expenditure amounting to £2 and upwards are liable to stamp duty. In such cases the amount of the stamp may be added to the claim as "Duty-stamp for receipt, 1d."

853. Charges for all work performed under contract or agreement, and all supplies purchased from contractors, must be certified to on the vouchers as being according to agreement or contract, as the case may be.

854. When sending back challenged vouchers there must always be inserted, under the heading "Particulars of voucher enclosed," on Form Acct. 228, the following: (a) Name of payee; (b) date of payment; (c) amount paid.

855. A docket on Form Acct. 326 must be sent in with the relative statement for every voucher held back for query or completion.

856. In all acknowledgments of telegrams directing payment, whether from the Accountant, General Post Office, to a Chief Postmaster, or from a Chief Postmaster to a Sub-Postmaster, the amount authorised to be paid must be quoted.

857. Liabilities must not be allowed to remain unpaid owing to the dilatoriness of claimants in rendering their accounts. A monthly settlement is to be insisted upon. For this purpose a running record of unrendered accounts should be kept by all certifying officers.

858. Statements of receipts and expenditure at temporary telegraph-offices must include, in addition to the travelling-expenses now generally shown, a debit entry in accordance with the following scale on account of the salaries of the staff engaged in working the office: Clerks or operators, 12s. per day; linemen, 10s. per day; messengers, 3s. per day.

859. Monthly and quarterly payments for salaries, mail contracts, and other recurring liabilities should be made and taken credit for on the last day of the period for which payment is due. The paid vouchers must be entered in sequence of contract, or, in the case of salaries, in alphabetical order of office, on the statement of "Miscellaneous Payments."

860. Miscellaneous payments may be divided into the following general classes :—

Salaries.

Sea mail-services.

Inland mail-services.

Mails by rail.

Maintenance of telegraph and telephone lines.

Miscellaneous expenditure.

Telegraph and telephone construction.

Payments on behalf of other Government Departments.

861. Salaries.— Salary vouchers, excepting those for non-permanent officers receiving a salary of less than £50 per annum, are to be prepared monthly at the offices in which the officers to be paid are employed, and must be checked and certified before payment is made. This direction will not apply to Postmasters and Telegraphists who are Railway officers, and who are paid by the Railway Department.

862. Salaries are subdivided into two classes, permanent and non-permanent. The latter includes all country Postmasters, Telephonists, and Postmistresses not on the permanent staff. At offices where a telegraph messenger is employed, and the Postmaster is a non-permanent officer, two abstracts must be prepared, one for each. Chief Postmasters must see that the vouchers are carefully cast and cross-totalled, that any authorised deduction has been made, and that the abstracts are correct in every particular before they leave their office.

863. No receipt-stamp is required except when payment is made by means of a special or general authority, in which case a stamp must be affixed thereto and cancelled by the officer granting the order.

864. All chief offices are supplied with salary-books, one for permanent officers, paid monthly, and one for non-permanent officers, paid quarterly. The books must be so entered up as to contain a complete record of all officers in the district, and each payment entered by inserting the date thereof in the columns provided for the purpose. In the column "Arrears" should be entered the amount of any arrears paid, the period covered, and the date of payment.

865. Unless it is known that an officer will not be on duty on the day of payment, salary abstracts should always include the whole staff of the office, not excepting linemen and telegraph messengers.

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866. The order of entry of officers in salary abstracts and the salary-book is as follows :—

Chief Postmaster,
 Chief Clerk,
 Postal officers in order of seniority,
 Post-office sorters in order of seniority,
 Letter-carriers in order of seniority,
 Post-office messengers in order of seniority,
 Senior telegraph officer,
 Telegraph officers in order of seniority,
 Telegraph counter-clerks in order of seniority.
 Despatch clerks in order of seniority,
 Distributors in order of seniority,
 Exchange clerks in order of seniority,
 Exchange cadettes in order of seniority,
 Telegraph messengers in order of seniority,
 Linemen in order of seniority.

867. Sub-offices must follow this order as far as it applies to their staffs. Officers when acting in positions other than that assigned to them in the classification-list must be entered in accordance with their official classified status, with a note setting forth actual duties, thus, "Telegraphist (acting P.O. clerk)."

868. The order of individuals under the divisions is to be that of the classification-list.

869. For the convenience of officers of the Department and of the Government Insurance Department, monthly deductions are to be made from salaries, whenever required, of permanent officers only, on account of the latter Department.

870. Five-per-cent. deductions are made from the salaries of officers who draw over £100 a year and whose appointments are subsequent to 22nd January, 1891. Special care must be taken by checking officers to see that all deductions are made correctly.

871. Chief Postmasters and Officers in Charge are enjoined to be particularly careful to correctly state on Form 209 the date of payment of salary to an officer transferred from one office to another.

Sea Mail-services.

872. Sea mail-service payments are made on Form Acct. 227 (Contingency Voucher) and are divided into three classes—

- (a.) Contract services.
- (b.) Gratuities on letters and other matter.
- (c.) Contingencies.

873. The number of the contract and full particulars of the service must be shown on all vouchers. Form Acct. 205 (Inland Mails) must on no account be used for sea-mail payments.

874. Contingencies such as lighterage, handling mails, and harbour services generally should be prepared on Form Acct. 227; and, if of an exceptional nature, sent to the Secretary, General Post Office, for approval.

875. Gratuities.—Gratuities are payable to masters or owners of vessels for carriage of mails shipped by such vessels.

876. Postmasters are enjoined to use every endeavour to prevent gratuity being paid on letters sent forward to an office for transmission beyond that office. For example, the gratuity on forward letters on the Wellington Office should not be paid by the office of origin or despatch, but by Wellington.

877. When any service in the carriage of sea-mails is not completed by the master of the vessel to which such mails are delivered at the post-office of despatch, the gratuity for the conveyance of the mails shall be equally divided between the masters of the vessels on which such mails are conveyed to the office of destination.

878. Gratuity bill on Form P.O. 289 must be sent by the final office of transfer to the original despatching office. The Chief Postmaster of the district in which the mails originated will arrange to include in his various monthly statements and vouchers the gratuities due on such mails, allocating the gratuity in equal parts between the steamers performing the service. Care must be taken to see that these mails are not also included among those for which full payment is made.

879. Form P.O. 289 is to be used in all cases in which mails will of necessity be transferred to another vessel. The gratuity bills on P.O. Forms 26 and 289 are to be used as circumstances require. Their objects are different, and their use should not be confounded.

880. Particulars of mails are to be kept in the special book supplied to Chief Postmasters and all seaport offices in order to facilitate the determination of the amount of gratuity earned by each steamer.

881. The following are the rates payable as gratuities on ship-mails per non-contract vessels :—

Letters for delivery beyond the colony	..	2s.	a pound.
Letters for delivery within the colony—			
Interprovincial	.. .. .	1s.	„
Provincial	.. .. .	4d.	„
Printed matter for delivery beyond the colony	£1	10s.	a ton.
Printed matter for delivery within the colony	£1	5s.	„

882. Officers are to consider forty-six letters as the equivalent of a pound weight.

883. Official letters are to be included in the weight of printed matter.

884. At the end of each month returns are to be prepared by Chief Postmasters, on Form Acct. 140, and forwarded to the Accountant, General Post Office, showing the particulars of all mails conveyed from ports in their respective districts by steamers of the Union Steam Ship Company and the New Zealand and South African Steamship Company that will be carried to the port of destination by the original vessel of shipment. Separate returns must also be furnished for one-half and one-third rates on transhipped mails.

885. The correspondence carried by each steamer must be shown separately in one total. The schedules must be totalled and cross-balanced. All payments to the companies named in the last preceding rule for gratuities will be made from Wellington. Vouchers for mails carried by the Huddart-Parker Proprietary Company's steamers are to be prepared by Chief Postmasters at the time of service, duly checked and certified, and forwarded to the Accountant, General Post Office, who will arrange payment.

886. Gratuities to masters or owners of vessels other than those of the above-named companies may be paid without reference to the Accountant, General Post Office.

887. Gratuities are payable on loose letters posted in the colony, but not on loose letters from beyond the colony, or on "forward" letters when their onward transmission is made by steamers of the same company. Payment on "forward" letters is subject to Rule No. 877.

888. Loose letters conveyed by the Union Steam Ship Company and the Huddart-Parker Company should be included in the totals of the statements sent to the Accountant, General Post Office.

889. Officers completing advices of reshipment of English and Australian mails must insert in the "Remarks" column the words "Gratuity paid," if the gratuities on any of the mails advised thereon have been already paid.

890. The monthly schedule for the Union Steam Ship Company, and all other vouchers, must be checked by an officer other than the officer responsible for their preparation, and be subject to final revision by the Chief Postmaster prior to certificate.

891. Gratuities must not be paid on inward mails to shipmasters arriving at a New Zealand port who may not have received payment at the port of despatch, without the special authority of the Inspector, General Post Office.

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892. Gratuity vouchers payable to the Shaw, Savill, and Albion Company may only be paid at Wellington to the signature of the agents. Certifying officers must make the claims payable in Wellington accordingly.

893. Gratuities are not payable for the carriage by contract steamers, nor by non-contract steamers on account of mails usually carried under contract, without the special authority of the Secretary.

894. On no account must claims or accounts for carriage of parcels be included with those for gratuities on ordinary mail-matter.

Inland Mail-services.

895. Vouchers for subsidies or periodical payments to be made for inland mail-services must be made out on the prescribed Form Acct. 205, bear the number of the service at the top, and be checked and certified by Chief Postmasters before payment is made. Each paid voucher must be recorded in the Mail-service Register.

896. Chief Postmasters must report immediately to the Secretary on Form P.O. 95 any alteration or correction in any contract within their district. Authorisation by telegram from Head Office does not obviate the necessity for such report.

897. Services not performed under contract—*i.e.*, emergency services, local cartages, &c.—are to be paid for on Form Acct. 227.

898. Payments for contract services should be made on the last day of the period covered by the payment, or as soon thereafter as possible.

Mails by Rail.

899. Chief Postmasters will certify all claims rendered by the local Railway officer for special trains in the following form: "I hereby certify that the special train was used for conveying the [*inward San Francisco mail ex s.s. "Sierra"*] consisting of — bags from [*Christchurch to Dunedin*]." The claims must then be returned to the local Railway Accounting Officer who will forward them to his Head Office in Wellington. All special trains must be specially authorised by the Secretary, General Post Office. When the special train authorised is not used the Secretary and Accountant, General Post Office, must both be advised.

900. Chief Postmasters will treat claims for extra trucks and "overflows" in the same manner as claims for special trains, except that the Secretary's authority is not required. The special certificate is to take the following form: "I hereby certify that the [*K*] vans were actually required for despatch of mail, consisting of [— bags, — hampers] of [*inward Australian mail from Christchurch*]"

to *Dunedin*].” Where a van is not required on account of there being only a few excess bags the certificate must be varied accordingly.

Maintenance and Construction of Telegraph and Telephone Lines.

901. All vouchers for expenditure chargeable to lines must be certified, prior to payment, by the Inspector or Sub-Inspector in charge of the district. Whenever the expenditure is incurred under contract or agreement the fact should be stated. The certificate must be made to read “according to contract” or “agreement,” as the case may be. The number of the item and schedule must be shown against each entry on claims for supplies obtained under contract. Expenditure on account of *construction* should not be included on the vouchers containing items for *maintenance* of lines. In the case of services performed by the Railway Department separate claims should be required for items chargeable to construction or maintenance.

902. Expenditure on maintenance of lines and exchanges must be claimed on separate vouchers, as follows:—

- (a.) *Travelling-expenses* of Inspectors, linemen, and others, fares, forage, horse-hire, paddocking, horse-shoeing, stabling, and claims of like nature, are included under the general heading “Travelling-expenses.”
- (b.) “*Labour*” includes all amounts paid to wages-men or labourers not on the permanent staff.
- (c.) “*Material*” includes all expenditure on material for repairs, and freight and charges thereon.

903. In every case the name of the Inspector’s district to which the expenditure is chargeable should be stated at the top of the voucher.

904. Expenditure on construction of lines and exchanges:—

- (a.) The expenditure on each exchange and line should be kept separate, and the name of the exchange or line clearly set forth at the top of the voucher.
- (b.) The name of the line should indicate both the place from and the place to which it is taken—as “Otaki-Shannon Line”; and the reason for the expenditure must also be given.

905. All expenditure not chargeable to either construction or maintenance of lines, and performed under the direction of an Inspector of Telegraphs, should be placed on separate vouchers, and the name of the office to which the expense relates entered in the place provided.

906. Claims for wages, &c., which include Sunday duty must clearly set forth particulars of such duty. Sunday labour performed by men not on the permanent staff is paid for at double rates. Such

duty, however, must not be performed except under exceptional circumstances.

907. An allowance of 4s. a day is payable to linemen while in camp and away from home, excepting when travelling, when they are entitled to the usual allowance. West of Bealey, camp allowance in the district of the Inspector of Telegraphs, Christchurch, is allowed at 5s. a day.

908. With the object of encouraging the detection of persons who are guilty of wilful damage to telegraph insulators or lines by stonethrowing or other means, the Department will pay the local police officer a gratuity of £2 2s. for each conviction or batch of convictions obtained through his efforts.

909. Inspectors of Telegraphs, and other officers concerned, will follow the instructions here given with respect to material consigned to them by rail for use on railway-construction :—

- (a.) All material for railway-construction must be consigned as "on service," the consignment-note showing on its face to whom the way-bill should be sent.
- (b.) Way-bills must be certified as correct by the Inspector of Telegraphs under whose supervision the work is being done. Way-bills must also show on the face the Railway authority and nature of work on which railage is charged.
- (c.) Way-bills, after being dealt with as stated in paragraph (b), are to be sent to the Railway official on whose authority the work was put in hand.
- (d.) Way-bills dealt with as stated above are not to be treated as vouchers for expenditure incurred by the Post and Telegraph Department, consequently the particulars are not to be given in Forms Acct. 304 and 235.

MISCELLANEOUS EXPENDITURE.

Overtime.

910. Overtime, when payable, shall be paid at the following rates :—

To	Per Hour.
	s. d.
Officers drawing salaries exceeding £250	2 6
Officers drawing salaries exceeding £200 and not exceeding £250	2 0
Officers drawing salaries exceeding £100 and not exceeding £200	1 6
Cadets and cadettes	1 0
Other officers drawing salaries not exceeding £100	1 0
Telegraph messengers	0 6

911. Subject to the provisions hereinafter contained, overtime shall be payable as follows:—

(a.) To officers called on to perform postal duties in the sorting and delivery of mails or in other operations incidental thereto at Chief Post-offices, or telegraph duties at offices at which there are regular shifts or changes of staff—namely, the offices at Auckland, Blenheim, Christchurch, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Napier, Nelson, New Plymouth, Oamaru, Thames, Timaru, Wakapuaka, Wanganui, Wellington, and Westport: For Sunday attendance; for attendance on statute holidays after three hours of duty already performed; and for attendance on other days in excess of ninety-six hours in two consecutive weeks.

(b.) To officers regularly called on to perform telegraph duties for Press work only on a Sunday at the following offices—namely, Ashburton, Gore, Hamilton, Hastings, Hawera, Kaikoura, Marton, Masterton, Palmerston North, Reefton, Rotorua, and Waitara. Time off at the rate of an hour and a half for each hour's Sunday duty must be allowed in other cases.

912. No overtime allowance shall be made to officers of either branch of the service unless the extra attendance exceeds twenty minutes. Attendance up to forty-five minutes shall count as half an hour; over forty-five minutes, as one hour. No overtime shall be payable for midnight cable Press attendance.

913. No payment for overtime for services other than those provided for by these regulations shall be allowed except in cases of extraordinary or exceptional attendance, and then only when specially approved by the Minister.

914. In lieu of such payment for overtime it shall be optional with the Minister to allow an equivalent reduction of ordinary duty either immediately before or immediately after the overtime duty is performed.

915. Overtime to non-permanent officers is not to exceed 1s. 6d. an hour.

916. All overtime claims must be submitted to the Secretary or Superintendent through the Accountant before payment is made. Neglect of this instruction will render the certifying officer liable for any amount erroneously paid.

917. The hours during which extra duty was performed must be shown in the claim opposite the name of each officer, in addition to the total number of hours worked, the annual salary, and the rate per hour.

918. Claims must only include the time from which officers are required to be on extra duty, not from the actual time of arrival in the office.

Allowances.

919. Claims for allowances must, unless specially exempted by the Accountant, General Post Office, be prepared on Contingency Vouchers.

920. In the preparation of claims for allowances, &c., that fluctuate with the salary of claimant, the current rate of salary must be shown. Chief Postmasters and Officers in Charge will be held responsible for seeing that, on arrears of increase of salary being paid, the overpayment of allowance is adjusted by deducting it from the amount payable to the officer and paying it to Public Account. The allowances usually affected are those for lodging, and telephone-exchange night duty.

921. Clothing allowance to telegraph messengers must bear the following form of certificate, without which approval of the claim will be refused by the Head Office: "that the claimant has served for one year, and that his conduct and service during that time have been satisfactory."

922. Bicycle allowances to letter-carriers and telegraph messengers are paid quarterly on the last days of March, June, September, and December. The first payment of an allowance should carry the payment to one of these dates. The certificate should read, "and that I actually kept a bicycle for the public service during the period for which the claim is made."

923. Lodging-allowances must be claimed on Form Acct. 227, and claims must bear the certificate "that the officer was stationed away from home during the period for which claim is made." At large centres where more than three payments are made monthly the Salary Form 226 may be used, the wording of the form being altered to meet the above requirement.

924. Officers on sick-leave on half-pay who draw lodging-allowance are entitled to the full allowance unless such officers return to their homes during the currency of the leave. Postmasters and Officers in Charge are not to decrease an officer's lodging-allowance in anticipation of a classification increase of salary being authorised.

925. A special allowance to telephone-exchange clerks performing night duty is made at the following rates:—

Salary less than £80 per annum,	15s. per week.
" £80 to £100	" 12s. "
" £105 to £120	" 10s. "

Contingent Expenses.

926. Accounts for advertising must not be paid without the certificate of the Government Printer, and for this purpose should in

all cases be sent to the Accountant, General Post Office, after being certified by the Chief Postmaster, Inspector, or Officer in Charge.

927. The readings of gas and water meters are to be checked by the local Public Works officer at offices where such officers are stationed, before the claims are paid.

928. Claims for the payment of contingent services or supplies must be made out on a contingency abstract, on which must be set forth, in full, the particulars of the claim: in the case of services, the exact date or period of the service; and in the case of supplies, the date on which they were received, the quantities and prices of the several articles, and the purpose for which they were required; together with the name and postal address of the claimant.

928A. Chief Postmasters and Officers in Charge are authorised to pay all claims for contingent services which do not exceed 10s. in amount, without prior authorisation by the Secretary.

929. It is the duty of every public officer who is authorised to incur any expenditure on behalf of the Government to send in the abstract, in the case of services, immediately on the conclusion of the service, and, in the case of supplies, not later than the end of the month in which the supplies were received.

930. Every tradesman or other person supplying goods for the service of the Government shall send therewith a bill of parcels, stating the particulars and prices of the goods supplied; and any officer taking delivery of any goods not accompanied by such bill will be held responsible for their cost.

931. The officer must note on every such bill the date on which it was received in his office.

932. Where the abstract comprises claims for several parcels of goods supplied, the bills which accompanied the goods shall be appended to the abstract.

933. Every contingency abstract must contain a reference to the general and special authority for incurring the expenditure to which it relates.

934. Claims for contingent services or supplies, except where the latter are supported by bills of parcels, must, whenever practicable, be authenticated by the signature (opposite the total) of the claimant; and must in all cases be certified, in the case of stores, by the Storekeeper or officer responsible for their custody; and, in the case of services, by the officer in charge. The accounts for such services and supplies must be checked and certified by the officers authorised to incur the expenditure, and in all cases the certificate must be countersigned by the local departmental head officer when he is not the claimant or certifying officer. The authority must be quoted on the voucher.

935. Officers travelling on the public service must provide themselves with forms of receipt, to be obtained from the Storekeeper, and must take receipts thereon for passages by steamers, coach-fares, horse, cart, and boat hire, and every similar petty expense exceeding 5s. in amount.

936. Where wages or allowances are fixed by the day or by the hour, the number of days or hours employed, the rate of pay, and the sum due, must be clearly set out, and the voucher certified by the responsible officer.

937. Accounts, invoices, &c., for services or supplies must be obtained from claimants and attached to the abstract or voucher. Where any one claim or account includes supplies or services chargeable against different votes, separate accounts should be obtained; but when this is impracticable the items are to be separated, entered on separate vouchers as may be necessary, and the original account attached to one or other of the vouchers, and reference made to it on the others.

938. In claims for horse and buggy hire, particulars of the journeys are to be given.

939. On no account may forms of receipt be signed by payees in blank. In every case the particulars must be filled in beforehand, and, whenever practicable, by the payee, and his signature only obtained at time of payment.

940. Extra payments to telegraph messengers and post office boy-messengers acting as letter-carriers are made on the basis of the difference between the salary of the messenger and £50 per annum. Such vouchers must be sent in to the Secretary, General Post Office, for authorisation. Computations are to be based on annual salary.

941. Relieving officers are not entitled to the fees or commissions payable to the officer whom they are relieving, unless the period of such relief exceeds three months. When the Postmaster relieved is also a Registrar of Births, Deaths, and Marriages, and such duties for the time being are intrusted to a deputy not connected with the Department, care must be taken to see that the fees received by such deputy are paid to the Acting Postmaster, and by him to the Post Office Account.

942. Temporary letter-carriers and messengers must not be paid on the Salary Form Acct. 226, but on the special form provided, Acct. 355. The computation of wages should be based on a six-day week. Thus, a lad employed for ten days including one Sunday should be paid for $1\frac{3}{8}$ weeks.

943. Officers, their wives and children, will be granted passages in Government steamers on conditions laid down by the Marine De-

partment. Officers travelling coastwise on public service are required to do so by means of the Government steamers whenever practicable.

944. The certificate to vouchers for travelling-expenses should read as follows: "that I actually expended on the services named the sums included in such charges which are not supported by receipts; and that I was travelling on the public service and absent from headquarters at night during the period for which the claim is made."

945. Claims for travelling or relieving expenses and allowances (New Zealand Railway fares excepted), may in no instance be paid without reference to the Secretary, General Post Office, for authorisation of payment.

946. No payments should be made by officers travelling on public service for storage or wharfage claimed by any Harbour Board. Claims for labour handling goods are allowed.

947. All officers stationed in any place or district will be liable to be removed at any time to any other place or district, and, when so removed, the actual reasonable travelling-expenses of themselves and their families will be paid on production of proper vouchers, except in case of removal at their own request, or in consequence of any fault of their own, or of promotion, in which latter case they will be allowed a reasonable sum, to be fixed by the Minister, for expenses.

948. The following concessions are allowed officers of the Department and their families when travelling by the steamers of the Union Steam Ship Company of New Zealand (Limited): Families of from four to six adults, or equivalent, 10 per cent. off ordinary fares; families of over six adults, or equivalent, 15 per cent. off ordinary fares.

949. Officers travelling on public service over lines of the New Zealand Government Railways will observe the following rules, unless payment be made in cash:—

- (a.) The way-bill rendered by the Stationmaster must in each case be accompanied by the order signed by the officer entitled to issue, and covered by a voucher on Form Acct. 227.
- (b.) The voucher must be headed with particulars of the service—for example, "Relieving Kaiapoi"; "Maintenance, Toko, Stratford"—certified, and transmitted to the office in the undermentioned list which pays accounts for the railway sections involved, with a request that payment be made.
- (c.) Chief Postmasters, Auckland, Blenheim, Christchurch, Dunedin, Gisborne, Greymouth, Invercargill, Napier, Nelson, Thames, Wanganui, Wellington, and Westport, and the Postmasters at Dargaville, Kawakawa, and Whangarei, are the paying officers for the respective sections of railway.

950. Chief Postmasters and Officers in Charge when authorised to employ temporary clerks will pay the minimum fixed wage of 10s. a day.

951. Claims for tea-money from officers performing 9 a.m. to 5 p.m. duty and called upon to perform extra duty in the evening may be submitted to the Secretary, provided that such officers are unable to go home and return to the office in time for the special attendance. The claims will be considered on their merits.

952. All way-bills or other accounts received from the Railway Department must be enfacéd with the reason of the expenditure, and with the name of the office, line, or section of line to which it is chargeable.

953. Officers must alter the certificate to a voucher as occasion may require before signing it, taking care that it is so worded as to afford assurance that the conditions upon which in each case the payment of the claim depends have been completely and satisfactorily fulfilled, thus :—

- (a.) When the expenditure is incurred under a *contract*, it should be certified “that the charge is according to contract, and that the service has been satisfactorily performed.”
- (b.) In claims for *supplies*, add, “The supplies have been duly delivered, and are entered in my Departmental Property or Stores for Issue Return for the ending , 190 .”
- (c.) In claims for *food* or *presents* to Natives, add, “The supplies have been delivered to the Natives for whom they were obtained.”
- (d.) In claims for *forage* the certificate must include the following statement: “I actually kept a horse for the public service during the period for which the claim is made.”
- (e.) In claims for *bicycle* allowances the certificate must include the words, “I actually kept a bicycle for the public service during the period for which the claim is made.”
- (f.) In claims for any other service for which no special certificate is provided in these rules, add, “The service has been duly performed.”

954. Officers certifying abstracts will be held responsible for all errors in computation (section 59 of “The Treasury Regulations”). They are requested to observe that unless the foregoing instructions are strictly complied with the Audit Office will be unable to pass the account.

955. Pension claims must be prepared on the special form, and the signature of the pensioner attested as provided. They must be

sent in to the Accountant, General Post Office, during the first week of the month for which the claim is made.

956. Pensioners desiring to have payment made beyond New Zealand must, when the request is made, be required to forward a specimen signature.

957. Application for payment of old-age pensions beyond New Zealand is not to be received.

Parcel-post Gratuities.

958. Chief Postmasters will make out monthly return, supported by the weight dockets, of parcel-mails despatched by the Union and the Huddart-Parker Proprietary Companies' steamers from ports within their own district on Form P.O. 140, similar to the return of letters and printed matter. The rate allowed per pound is $\frac{1}{2}$ d.

959. Parcel gratuities on parcels carried by other vessels than those belonging to the two aforesaid companies may be paid by the Chief Postmaster at the despatching office, care being taken to have the individual items checked. The weight dockets must be sent in attached to the paid vouchers.

960. Officers are particularly cautioned against paying any claims for carriage of parcels addressed to or received from places beyond the colony.

961. A reshipment note on Form P.O. 215 must accompany inward parcel-mails when forwarded to office of destination, and be forwarded from the latter to the Inspector, General Post Office, when done with.

962. A voucher is to be sent to the Accountant, General Post Office, at the close of each calendar month showing the total weight of parcels placed on the New Zealand Railways in each postal district, and the amount payable thereon at $\frac{1}{2}$ d. per pound.

Purchase of Supplies.

963. Officers are not to purchase bicycle-fittings, but are to obtain them from the Storekeeper, Post and Telegraph Stores, Wellington. Requisition for supplies must be made in time to allow of their arrival from the store when required.

964. Purchases of oilcloth and linoleum may not be made locally without the express authority of the Secretary, General Post Office. Supplies will generally be obtained through the Public Works Department.

965. No supplies of any kind exceeding 10s. in value may be purchased without authority.

966. Requisitions for supplies must be made at the beginning of every month on Form P.O. 107A, and forwarded to the Secretary.

General Post Office, for authorisation. The Department may decline to pay for supplies obtained without authority.

967. Postmasters or Officers in Charge when forwarding to destination, by rail or otherwise, material in transit from the Storekeeper, Post and Telegraph Stores, Wellington, to some other office will make freight payable thereon by the consignee—*i.e.*, by the officer for whom the material is ultimately intended.

968. The receiving officer will then certify to the correctness of the way-bill or freight-voucher for such consignment, and state on the face of the document certified the work to which freight is chargeable.

969. Should any difficulty be experienced with the Railway Department or others, the forwarding Postmaster should communicate with the Storekeeper, Post and Telegraph Stores, Wellington, by telegraph.

970. In cases of supplies purchased from a Government contractor the number of the schedule and of the article taken from the printed copy of the accepted tender must be inserted in the margin of the voucher.

Payments for other Departments.

971. Payments are made on behalf of the Treasury for any Department of the public service on properly certified and authorised vouchers. The name of the Department to which the service is chargeable must always appear on the voucher and be entered on the statement of miscellaneous payments in the space thereon provided. Sufficient particulars must be entered on the statement to enable the vouchers to be readily traced therefrom. Authorities to pay must in all cases be attached or quoted. Post and Telegraph Department vouchers must not be used for claims of other Departments.

971A. Authorities to pay must be signed by the officer issuing them, and may be given by indorsement, or enfacement, by a gummed slip attached, or the special white form issued by the Treasury.

972. Bailiffs' mileage fees may only be paid when authorised by a Stipendiary Magistrate or by the Under-Secretary of the Justice Department. Payments made under the authority of Justices of the Peace, Clerks of the Court, or other persons will be disallowed. The amount payable will be represented by stamps affixed to the special form of voucher. Care must be taken to see that the value of the stamps affixed is not less than the amount shown on the face of the voucher, and that they have been duly cancelled by the Clerk of the Court. The authority to pay must always be sent in attached to the voucher, and no payment may be made without it.

973. Payments to Coroners' juries may be made by Postmasters in charge of money-order offices on a voucher properly certified by the Coroner, accompanied by his authority to pay. The voucher will, as a general rule, contain the names of all the jurors engaged on any particular inquest, and the paying Postmaster must take credit for the payments made to any one or more of them on the day of payment, the names of the jurors not paid and the amounts set opposite their names must be struck out, and the voucher as amended sent to the chief office as a remittance of the amount actually paid. Should the jurors whose names are so struck out subsequently call for payment, they should be referred to the Coroner for the issue of a fresh voucher and authority. In order to guard against a double payment to any one or more jurymen, the Postmaster should make a note of the names of those paid on the original voucher.

974. Interest on New Zealand Consols for which a certificate has been issued will be paid to the bearer thereof on presentation at any money-order office, in accordance with the amount shown on the back of the certificates, and upon the dates given thereon. Upon payment being made of the interest due, the Postmaster must, as provided by the form, indorse the certificate with his signature and the date of payment opposite the amount paid. Every Postmaster must furnish a certificate, in the prescribed form, of the amounts paid by him in respect of interest on Consols certificates, to be sent to his chief office as a remittance. Interest on Consols for which no certificate has been issued will be effected by warrants issued by the Registrar from his office at Wellington, which will be payable at any money-order office. These warrants are transferable, by indorsement, in the manner provided on the form, and when paid must be taken credit for as a remittance to chief office. New Zealand Consols warrants may be accepted as Savings-bank deposits.

975. Interest-coupons on New Zealand Government debentures may be paid by Postmasters in charge of money-order offices upon presentation, the coupon being initialled by the paying officer and date-stamped by him with his office date-stamp. The provisions of the form do not of necessity require the signature of the payee. Debentures not carrying interest-coupons must be treated in the same manner as New Zealand Consols interest.

976. The value of Government cable messages is to be taken credit for on Form Acct. 395, and the following instructions observed: On a Government cable message being received, stamps must be affixed thereto sufficient to cover the charges then in force according to the Table of Rates in the Guide, a halfpenny in the total being considered as a whole penny for purposes of account. To obtain credit

for the stamps so affixed, the Postmaster or Officer in Charge must enter particulars of the message on the voucher in the spaces provided, and certify, receipt, and otherwise complete the form. He will at the close of the day treat the voucher as one for a miscellaneous payment, sending it to the Chief Postmaster as a remittance of the amount represented.

977. If two or more Government cable messages be dealt with on the same day they must be included in one voucher, and one receipt given for the total amount. A separate voucher is, however, necessary for each day's work.

978. Vouchers for stamps supplied to Government officials (generally those of the law-courts) in connection with the issue of summonses should be certified by the Clerk of the Court so as to read, "I certify that, to the best of my knowledge and belief, the foregoing account is true and correct in every particular, and that the stamps have been affixed to the proper documents and cancelled." The receipt to the voucher must be signed by the Postmaster supplying the stamps.

979. Such vouchers must always be treated as miscellaneous payments, no matter for what Department the summons is issued, and should have indicated clearly in the space provided the branch of the public service against which the expenditure is chargeable.

980. The following special regulations in connection with the payment of claims for electoral expenses must be observed:—

- (a.) The service should be clearly stated so as to leave no doubt whether it has been performed in connection with the parliamentary or with the licensing election.
- (b.) The date of service must be inserted, and, in the case of deputies, clerks, &c., the date of each day upon which they were engaged and the rate per day must be stated.
- (c.) In claims including hire of horse, buggy, &c., the words "own property" must be inserted in every case in which the claimant used his own property.
- (d.) Items for refund of expenses paid by deputies and others must be supported by the receipt of the person to whom the money was paid by them, but where the payment was under 5s. a certificate signed by the claimant that he paid those items but did not obtain receipts may be accepted. Printed slips for use in such cases are to be gummed to the voucher and signed.
- (e.) Items for railway fares need not be supported by receipts, but the names of the stations between which the claimant travelled must be stated.

- (f.) Authorities given for the payment to an agent must bear a penny stamp, and be signed by the claimant and the agent.
- (g.) A list, to be named "Stores List," is kept by Returning Officers, upon which is entered the number and description of the ballot-boxes, stamps, pads, &c. (if any), purchased, and each claim for payment for supplying them should bear a brief certificate, such as "Goods entered on Stores List."
- (h.) The particulars given on the face of each voucher must not be bare, but sufficiently explicit to be readily understood.
- (j.) Every voucher must be certified by the Returning Officer of the electoral district, and not by any of his subordinates.
- (k.) The paying officer will be held responsible for the amount of any voucher which is not in proper order and in accordance with the above regulations.

981. An authority to pay is not sufficient in itself. Any voucher issued by an officer of another Department must be properly completed and certified to before payment is made.

982. Gas and water accounts for any Department, excepting the Railways or Government Insurance, may be paid monthly at any money-order office without further authority.

983. Separate accounts are required for gas and water, and for each office and Department concerned. In all cases the local departmental head of the office concerned must certify the voucher.

984. The Official Visitor of the Education Department issues orders payable to those persons with whom children committed to industrial schools are boarded-out. A list of these orders is supplied to the Chief Postmaster of the district by the Visitor, and from this list advices of the orders are prepared and posted to payees. The advice and order of each payment must accompany the statement on which credit is claimed.

985. *Customs Duties written off.*—Under the head of "Customs duties written off," credit must be taken for the duty on parcels readdressed to other countries, forwarded to other postal districts, exchanged between sub-accounting offices in different districts, on unclaimed parcels sent to the Dead Letter Office, and for authorised refunds and adjustments. Refunds must in all cases be supported by a receipt on Form C. & F. P.P. 8, with full particulars of the parcel to which the refund relates and the signature of the Customs officer authorising it.

986. *Advances to Settlers Office Payments.*—Payments on behalf of the Advances to Settlers Office must be made only on the prescribed form, which must in each case bear the authorisation of the Account-

ant, General Post Office, unless such payment has been authorised by telegraph, when a receipt must be taken on Form Acct. 227, the particulars given on the telegram being copied on to the voucher.

987. Officers lodging money on Advances to Settlers Account to the credit of solicitor's official accounts at the Bank of New Zealand must pay in the amount of each voucher on a separate bank-slip.

988. Care must be exercised by paying officers to see that the occasional payments which are intended to be paid direct to the mortgagee are not paid to the solicitors' account in the ordinary way.

989. Advances to Settlers paid vouchers must be treated by Postmasters as a remittance to their Chief Postmaster of the amount represented and entered by Chief Postmasters on the special form of statement provided.

990. *Old-age Pensions Payments.*—When claiming payment the pensioner or agent *must always* present a certificate granted under "The Old-age Pensions Act, 1898," or "The Old-age Pensions Act Amendment Act, 1900."

991. The Postmaster must first compare the pension-certificate with the advice issued by the Accountant, General Post Office, and should he discover any discrepancy, or should the advice not have reached the paying office, he must communicate by telegram with the Accountant, General Post Office, quoting number of certificate and name of district. This comparison must be very carefully made when entering the *first* payment on the back of a pension-certificate.

992. Upon the Postmaster satisfying himself that the pension-certificate and advice are in agreement the payee's receipt should be taken. When paying to an appointed agent, the payee must also sign the declaration in the margin of the advice, and enter therein the name of the place where the pensioner is residing; the date of the Magistrate's warrant must also be quoted in the space provided for the purpose. The receipt should then be initialled and date-stamped, and the due month and amount indorsed on the pension-certificate, which must be duly signed and date-stamped by the paying officer. The *name* of the month on the first of which the instalment is due must be entered in the first column on the back of the pension-certificate. Alterations of the amounts payable in advices must be initialled by the officer who makes the amendment, and also by the payee when claiming payment. In the case of payees unable to write, the alteration must be initialled by the witness to the payee's mark.

993. Payment of instalments of pensions must always be made over the counter of the paying office, and the acknowledgment of receipt signed by the payee in the presence of the paying officer. In

no case may the advice be sent out of the paying office for the purpose of obtaining the signature of payee, except as provided for by Rule 1012. The receipts are not liable to stamp duty.

994. If an instalment is not claimed within the due period, the line which is provided for the entry on the back of the pension-certificate must be left blank, in order that the final due payment may always appear as the twelfth entry, thus insuring expiry of the certificate at the proper date.

995. No instalments may be paid to charitable institutions unless on production of a warrant under section 43 of "The Old-age Pensions Act, 1898."

996. Warrants presented by agents appointed under section 43 of that Act cover payments for one month *only*, and must be retained by the Postmaster to be forwarded with the paid advices to Wellington.

997. The reason for the non-collection of an instalment of a pension, particulars of which appear upon a warrant, must be ascertained and noted upon the warrant.

998. An agent appointed under section 44 must present the Magistrate's warrant on the occasion of *each* monthly payment. This warrant is available only for the pension-certificate current at date of its issue, and requires to be renewed at each renewal of the pension.

999. When the warrant relates to a single instalment, or the last of a series of instalments, it must be delivered up to and retained by the Postmaster on payment of such instalment, and forwarded with the paid advice to his chief office.

999A. The number of the section of the Act under which a Magistrate's warrant authorising payment of instalments to an agent is granted must be inserted in the space provided for the purpose on the form of advice.

1000. A power of attorney cannot be acted upon in respect of an agent's warrant. The holder of a power of attorney must be appointed to receive instalments by a Magistrate, under section 44 of "The Old-age Pensions Act, 1898."

1001. The direction "Pay to agent only" stamped across the face of an advice indicates that the instalment must not be paid to pensioner direct, but to a properly appointed agent.

1002. If no agent is at the time appointed, payment must be refused pending such appointment, and the pensioner referred to the Deputy Registrar of the district.

1003. No payment is to be made to a Maori acting as agent under section 44. Should a Maori agent at any time apply for payment of a pension, the circumstances should be reported to the Accountant, General Post Office.

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1004. Paying officers must not allow any qualifying remarks or any alterations to be made in the residential certificate. If the payee is unable, owing to conscientious scruples, to sign the certificate as printed, payment of the instalment must be refused.

1005. Alterations in the particulars contained in agents' warrants must be initialled by the issuing Magistrate.

1006. The marks of payees and the signatures of Maoris must be witnessed by a European other than the paying officer.

1007. Instalments are payable for a period of one calendar month after the due date—thus, an instalment due on the 1st January is payable up to and including the 1st February. (For special payments, see Rule 1019.)

1008. When the first of the month falls on a Sunday or a holiday, the calendar month expiring on that day may be deemed to extend to the first business day thereafter.

1009. After the expiry of this period all unpaid advices must be withdrawn from issue and dealt with as directed in Rule 1025. The Postmaster must not *under any circumstances* make payments thereafter without special authority.

1010. Claimants for payments after the expiry of the calendar month should be instructed to communicate with the Deputy Registrar for the district, who has the necessary forms to deal with such cases.

1011. With respect to the identification of applicants for payment, the Act provides that "The Postmaster may, if he thinks fit, require the applicant for payment to prove his identity, but shall not be bound so to do, and may accept the production of the pension-certificate or warrant to which the instalment relates as sufficient evidence that the person producing the same is the person entitled to payment." Postmasters are therefore empowered to require proof of identity if there is reason to doubt that the applicant is the lawful holder of the certificate. A Maori applicant, when not personally known to the paying officer, must in every case be identified by a European of repute known to the paying officer.

1012. Pensioners residing in outlying districts who desire payment to be made through the medium of a non-money-order office must apply to the Postmaster of that office within seven days of the due date of the next instalment. The Postmaster will forward the application (Acct. Form 362), indorsed "Identity satisfactory," to the Chief Postmaster, who on receipt thereof will instruct the Postmaster at the paying money-order office to forward the advice each month to the office named in the application. The Postmaster at the non-money-order office will obtain payee's signature to the advice, and return it, together with the certificate (and, if an agent, the warrant also), to the

Postmaster of the paying office. After satisfying himself that the advice is in order, and having indorsed the certificate, the paying Postmaster will remit the amount (accompanied by Acct. Form 365), either in cash or by cheque, *direct* to the pensioner, in a *registered letter*, enclosing the certificate therein.

1013. The number of the registered letter and the office of delivery must be entered on the back of the advice in the space provided for the purpose.

1014. The file of applications (Acct. Form 362) should be kept at the money-order office which pays and remits the instalments each month.

1015. Postmasters at money-order offices who deal with this class of pension-payments must see that the advices are posted for signature each month directly on receipt, in order to insure payment within the due period.

1016. The authority to pay an instalment after the expiration of period allowed for payment will invariably be stamped upon the face of the advice. Lapsed (unclaimed) instalments are therefore not payable unless the advices are so stamped.

1017. When paying specially authorised instalments, or amounts due in respect of deceased pensioners, the Postmaster must require the payee in each case to produce the Registrar's order and the pension-certificate covering the period of payment. Upon the back of the latter the payment must be entered, as required by Rule 992.

1018. In the case of an instalment paid on behalf of a deceased pensioner the pension-certificate must be retained by the paying officer and attached to the advice.

1019. The period allowed for payment of specially authorised instalments is two calendar months from the date of the issue of special authority.

1020. In the case of instalments of pensions paid under special authorities, and of those which appear in the accounts of a month other than the one for which the instalments are due, the name of the month quoted on the advice must be entered in the Statements of Old-age Pensions paid, in the column headed "Remarks."

1021. Towards the close of each pension year Postmasters will receive from Deputy Registrars the certificates for the next pension year, to be issued to pensioners or their agents, if duly authorised, on surrendering the expired ones. The signatures of pensioners able to write must be obtained in the margin of the new certificate. The signatures of agents or the marks of pensioners unable to write need not be asked for.

1022. In case the new certificate is not ready for issue when the

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final payment is entered on the old certificate the latter must be surrendered, and the prescribed receipt given to the pensioner. This receipt must be presented by the pensioner when claiming the first instalment due under the new certificate. Payment of such instalment cannot, however, be made until the new certificate comes to hand. (See Rule 1021.)

1023. The surrendered certificates are to be sent in with the accounts to the Accountant, General Post Office.

1024. Upon receipt of instructions from the General Post Office to stop payment of an instalment of a pension, the advice must be held until the expiry of the month, and then entered on the Unclaimed List.

1025. Advices of instalments which have not been paid during the calendar month, as specified in Rule 1007, must be treated as unclaimed, and returned under cover of Form Acct. 329 to the Accountant, General Post Office, immediately after expiry of the payable period.

1026. Every instalment which falls due during any period whilst a pensioner is in prison, is an inmate of a lunatic asylum, or is out of the colony shall be deemed to be absolutely forfeited, and the advices of any such instalments must be returned to the Accountant, General Post Office.

1027. The Registrar will supply to Postmasters a "List of Pensions" payable at each office, such list to be open for inspection on payment of 1s. This fee must be affixed in stamps to the application form, the applicant to cancel the stamps with his signature. The applications must accompany the period's accounts to the Chief Postmaster, who will forward them to the Accountant, General Post Office.

1028. When satisfied of the death of a pensioner, the Postmaster should send a report to that effect to the Accountant, General Post Office, together with any unpaid advices relating thereto. When officially advised, all advices relating thereto must be withdrawn from issue, and returned to the Accountant, General Post Office.

1029. In no case may payment of an instalment be made to any person after death of the pensioner without special authority.

1030. When the due date of payment falls on a Sunday or holiday, payment may not be made until the *next* business day.

1031. No instructions received from the Registrar or Deputy Registrars relative to old-age-pension matters may be complied with unless covered by an authority from the Accountant, General Post Office.

1032. When any case occurs which is not provided for in the foregoing instructions, the Postmaster must at once report the matter to his Chief Postmaster for instructions.

1033. When communicating with the Accountant, General Post

Office, by post or telegraph on matters relating to old-age pensions officers should always quote the number of pension-certificate and the name of the pension-district.

1034. The foregoing instructions, where not inconsistent with the text, will apply equally to chief and sub-offices, and, failing any specific direction to the contrary, the general rules relating to payments out of Post Office Account must be held to apply to payments on account of old-age pensions.

1035. Public Trust Payments.—Payments made on behalf of the Public Trustee may only be made upon the prescribed form, which must bear the authorisation of the Accountant, General Post Office, unless such payment has been authorised by telegraph, when a receipt is to be taken on Form Acct. 227, the particulars given in the telegram being written on the voucher.

1036. Claims stamped "This voucher may be paid on presentation before due date," may be paid upon being received at the paying office. Officers must take special care not to accept authorities from claimants in favour of others on any but the prescribed form, supplies of which may be obtained from the Public Trustee or his agents. The Treasury authority forms are not accepted.

1037. Paying officers must insist upon the identity of Maori payees being established in addition to their signatures being witnessed. Paying officers may identify, but must not witness a signature.

1038. Vouchers made payable to Maoris may only be paid to the payees personally, except when a direction to pay to another person is written across the face of the voucher by the Public Trust Office. Authorities signed by Maoris on Treasury authority forms or any other authority form are not recognised.

1039. Vouchers may on no account be returned direct to the Public Trustee; but if from any cause it may be necessary to return them, they must be forwarded through the Chief Postmaster of the district to the Accountant, General Post Office.

1040. Special certificates on the face of Public Trust vouchers which require the signature of the payee, or of a solicitor, must be signed before payment is effected.

1041. When upon the request of the claimant a voucher is transferred to a money-order office other than that at which it was originally made payable, such transfer should in no case be made without the sanction of the Chief Postmaster, who will report the transfer to the Accountant, General Post Office.

1042. In all correspondence relative to Public Trust vouchers, the "Pay List No." should be quoted. This will always be found stated at the head of each voucher.

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1043. Paid vouchers are to be treated by Sub-Postmasters as a remittance to their Chief Postmasters of the amount which they represent, and are to be entered by Chief Postmasters on the special form of statement provided.

1044. *Official Assignee Payments.*—The Post Office acts as the medium for making payments due to the creditors of bankrupt estates passing through the hands of Official Assignees. Payments are only to be made by direction of the Accountant, General Post Office. This will chiefly take the form of the “Payment authorised” stamp.

1045. Receipts are to be taken on the form supplied by the Official Assignee, on which the direction to pay will appear. These receipts are not liable to stamp duty. Sub-Postmasters will send in the paid vouchers as remittances to their chief office.

1046. Chief Postmasters will enter the payments on Form Acct. 190 as “Statement of Payments for Official Assignee.”

1047. Claimants will be advised by the Official Assignee when and where to apply for payment. No payment should be made unless the advice from the Official Assignee is produced by the claimant.

1048. All vouchers which have been on hand unpaid for three clear months, not including the month of receipt, are to be returned as lapsed, with a covering memorandum to the Accountant, General Post Office.

1049. Generally, the instructions relative to miscellaneous payments out of Post Office cash will be found applicable, and should be observed.

1050. *Purchase of New Zealand Government Debentures.*—The Post and Telegraph Department may, when it has funds available for investment, purchase New Zealand Government debentures, and interest thereon will be allowed to the holder up to the date of purchase. Persons desirous of selling such debentures should be instructed to make formal application for their purchase to the Controller, General Post Office, giving full particulars of the amount required to be purchased, the numbers and denominations of the debentures, and the title of the Act under which they were issued. Debentures may not under any circumstances be purchased without specific authority.

IMPERIAL PENSIONS PAID.

1051. All Imperial pensions outside Wellington are paid through the Post Office.

Generally, the rules governing Miscellaneous Payments will apply, but the following special instructions must be carefully observed.

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GENERAL.

1052. In all cases where the pensions are entered on "List of Pensioners," Army Form N. 1537, and the pensioners' signatures required thereon, an endeavour should be made to pay as many as possible before the 15th of the month, on which date the total amount paid on the list must be taken credit for as "Imperial Pensions Paid." Where the pensioner can more conveniently be paid at a Money-order Office in charge of a permanent Postmaster, his receipt may be taken on Army Form O. 1697 in duplicate, the forms attached to N. 1537, and the words "Receipt attached" written in the column "Signature." A note of the name, pension, and other particulars should be made on copies of O. 1697 for those pensioners not paid by 15th of each month, and payment made thereon when applied for.

1053. Payment of pensions shown on separate forms should be made on those forms, which, as a general rule, require duplicates, both as regards receipts and declarations, and brought into the accounts as soon as paid.

1054. Receipts for payments to those whose names appear thereon made prior to the closing of List N. 1537 on the 15th of the month must be treated as forming part of the balance of cash on hand.

1055. Payments must be entered up on Form Acct. 442, "Schedule of Imperial Pensions, &c., paid," which will form the statement in support of the entry "Imperial Pensions paid" on the Daily Cash Account. All classes of pension are to be entered on this form without distinction.

1056. Great care must be taken to see that all documents are properly completed according to the directions thereon, especially as regards the dates on which and the persons before whom the declarations are made. The Imperial authorities are very particular in these matters. The paying officer may not also be the officer before whom the pensioner's declaration is taken. A Justice of the Peace may attest declaration on Form O. 1697.

1057. All communications with reference to Imperial Pensions must be addressed to the Accountant, G.P.O.

LIFE CERTIFICATES.

1058. Where life certificates are provided for, they are required for each payment, whether monthly or quarterly.

ARMY AND NAVY PENSIONS.

1059. These payments are payable quarterly in advance (except as hereinafter provided) on the 1st January, 1st April, 1st July, and 1st October, and no payment is to be made, or receipt or declaration

taken (when separate forms are used), before these dates. A declaration made on the last day of the previous quarter must not be accepted.

1060. Accounts must be accompanied by a schedule of payments made during the period, and by all receipts obtained on W.O. Form 1697, and other documents in support thereof; and in no case is the pay-list of pensioners to be retained after the 15th of the first month of each quarter. Pensioners applying after that date may be paid on W.O. Form O. 1697, to be retained for that purpose. Duplicate receipts but not duplicate declarations are required on O. 1697. No entry should be made in Remarks column of Pay-list, except with reference to transfers, dates of death, or new admissions. In cases of death or transfer the amount only should be deleted.

1061. Pay-lists (in duplicate) are to be signed, except in cases of pensioners residing at a distance, when a separate form of receipt (in duplicate) may be used, and pay-lists en faced " Receipt attached."

1062. When a pensioner cannot write he is to make his mark in the column noted for that purpose, and the witness to the mark is to sign his own name in the column for signature. It is not necessary that the pensioner's name should be written also; his mark is sufficient. Care should be taken that a pensioner does not make his mark in one place and sign his name in another.

1063. When a stoppage is made in a pension the whole amount is to be signed for, the stoppage being noted in the column of remarks.

1064. When a part of a man's pension is paid to his wife, the man must sign for the whole amount, but a separate receipt should be taken from the wife for the portion she receives.

1065. When a pensioner is a patient in a hospital or a lunatic asylum, and his pension is paid to the local authorities on account of his maintenance, a life certificate must invariably accompany the receipt. In these cases the pension is not payable until the end of the quarter.

1066. The death of a pensioner must be reported as early as possible, stating date and place, if known.

1067. An army pensioner who has neglected to apply for payment during the current quarter may be paid the arrears in the following quarter, provided he can furnish a satisfactory reason for not having applied within the proper period. If he shall have neglected to apply during any period between six and twelve months he must furnish satisfactory certificates showing the manner in which his time has been occupied during such period. As regards navy pensioners, these certificates must be furnished in every case where a pensioner fails to draw his pension for any quarter.

1068. If a pensioner is absent for four successive quarters no payment will be made to him without a reference to the Secretary of the War Office.

1069. If a pensioner is convicted on a criminal charge no further payment is to be made to him without special authority from the Accountant, G.P.O., to whom a report of the case should be immediately made.

1070. If a pensioner wishes to be transferred to another district in the colony, his application should reach Wellington before the end of the second month of the quarter, so that his name may be included in the pay-list of the district to which he is removing, otherwise there will be delay in the payment of the pension. Any transfer made at a pensioner's request after issue of pay-list must be reported to the Accountant on Form P.O. 106.

1071. An army pensioner who applies to be transferred out of the colony will, if married, be required by the paying officer to state whether he will be accompanied by his wife and family, and, if not, what arrangements have been made for their support. If the paying officer receives a satisfactory explanation on these points he is to forward the pensioner's application to the Accountant, G.P.O. If the pensioner alleges that he is unmarried, he must make a statutory declaration in support of his statement, which should accompany his application for transfer.

RETIRED PAY, ETC., AND CIVIL PENSION.

1072. The declaration is not to be made before the last day of the quarter.

1073. The paying officer is to require the production of the "Duplicate Remittance Bill" in the case of army and navy retired pay, &c., R.I. Constabulary, and civil pensions, and upon being satisfied therewith he should sign the certificate and see that the amount paid and date of payment are entered in the columns provided for that purpose on the back of the bill. When the indorsement on the back of a remittance bill has been exhausted, the bill should be returned to the Accountant, G.P.O., who will apply for a fresh bill. In the meantime payment will be continued.

1074. The date of payment should be invariably entered in the blank spaces left for that purpose, and initialled by the paying officer.

INCOME-TAX AND RECEIPT-STAMP.

1075. Emoluments derived from colonial revenue or property are not subject to the Imperial Income-tax; and such emoluments are not to be included in the claim for exemption from the tax on income derived from Great Britain.

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1076. No receipt-stamp need be attached in the colony.

1077. No payment of any kind is to be made except on documents furnished by the Post and Telegraph Department, care being taken that each form is properly completed, especially in regard to declarations, which must be made before the duly authorised persons.

APPLICATIONS FOR PENSION.

1078. An applicant should write a letter giving particulars of service and sufficient facts about himself to establish his identity, attaching, if he has it, his certificate of discharge.

APPENDICES.

- A. List of Fines.
- B. List of Periodical Statements.
- C. List of Annual Returns.

APPENDIX A.

SCHEDULE OF FINES REFERRED TO IN CLAUSE 200 OF
REGULATIONS.

	£	s.	d.
<i>General.</i>			
1. Attendance-book, Making incorrect entry in ...	0	1	0
2. Attendance-book, Omitting to enter time in ...	0	0	3
3. Cash, stamps, &c., Neglecting to put away, in safe, or to lock the safe ...	0	10	0
4. Date-stamp, Omitting to change or wrongly changing ...	0	2	6
5. Departmental records, Delaying return of... ..	0	2	6
6. Late attendance, clerks and operators, for every five minutes ...	0	0	3
7. Late attendance, letter-carriers and messengers, for every ten minutes ...	0	0	3
8. Leaving office during hours of duty without permission ...	0	2	6
9. Leaving office at night before work is cleared or before being released... ..	0	2	6
10. Periodical accounts, postal or telegraph, Neglecting to render, punctually... ..	0	5	0
11. Strangers, Admitting, into the instrument-room or mail-room without permission of the Secretary, Superintendent, or an Inspector ...	1	0	0
<i>Postal.</i>			
1. Enclosed mails, Neglecting to enter, on letter-bill ...	0	2	6
2. Hamper, box, &c., Omitting to label, or labelling incorrectly... ..	0	1	0
3. Hamper, box, &c., Omitting to seal ...	0	1	0
4. Letters, Missending, each letter ...	0	0	3
5. Letters addressed to other towns, Missorting into private boxes, each letter ...	0	1	0
6. Letters, Neglecting to date-stamp, each letter ...	0	0	3
7. Letters, Neglecting to deliver, at proper time, each letter ...	0	0	3
8. Letters, Neglecting to forward, at proper time, each letter ...	0	0	3
9. Letters, Neglecting to redirect, each letter ...	0	0	3
10. Letters insufficiently prepaid, Neglecting to surcharge, each letter ...	0	0	3
11. Letter-bill, Neglecting to sign or date ...	0	0	3
12. Letter-bill or list, Omitting to send ...	0	2	6
13. Letter-bill or list wrongly headed, Sending ...	0	1	0
14. Mail, Missending ...	0	5	0
15. Mail, Neglecting to forward ...	0	5	0
16. Mail, Neglecting to seal ...	0	2	6
17. Money-order advice, Missending ...	0	1	0

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	£	s.	d.
18. Money-order advice, Neglecting to forward ...	0	1	0
19. Money-order advice list, Neglecting to forward ...	0	2	6
20. Money-order advice list, Errors in addition of ...	0	2	6
21. Money-order advice list, Wrong entries in ...	0	2	6
22. Money-order or postal note not date-stamped by issuing officer ...	0	0	6
23. Money-order or postal note date-stamped in wrong place ...	0	0	6
24. Money-order or postal note not date-stamped by paying officer ...	0	0	6
25. Money-order or postal note not signed by issuing officer ...	0	0	6
26. Money-order or postal note not initialled by paying officer ...	0	0	6
27. Official money-letter, Omitting to enter, on registered list ...	0	5	0
28. Parcel insufficiently paid, Forwarding ...	0	1	0
29. Parcel, Missending or failing to duly despatch ...	0	1	0
30. Parcel-bill, Incorrect entry in ...	0	1	0
31. Parcel-bill, Omitting to send, in any hamper or box ...	0	1	0
32. Postage-stamps on letters or other articles, Neglecting to deface ...	0	0	3
33. Post Office Account, Errors in ...	0	5	0
34. Errors in statements, summaries, and documents in support of Post Office Account ...	0	2	6
35. Registered letter, Missending ...	0	2	6
36. Registered letter, Omitting to enter on list ...	0	5	0
37. Registered letters, Omitting to enter, or wrongly entering, the number of, on letter-bill ...	0	5	0
38. Registered letter, Omitting to forward, at proper time, or otherwise causing its detention ...	0	5	0
39. Registered letter, Omitting to mark, with blue pencil ...	0	1	0
40. Registered letter, Omitting to write or stamp the word "Registered" or the letter "R" on ...	0	1	0
41. Registered letter, Omitting to grant or obtain a receipt for ...	0	2	6
42. Registered letter, unclaimed or returned, Omitting to enter, on letter-bill ...	0	5	0
43. Savings-bank warrant not date-stamped by issuing officer ...	0	0	6
44. Savings-bank warrant not signed by issuing officer ...	0	0	6
45. Savings-bank warrant or withdrawal receipt not date-stamped by paying officer ...	0	0	6
46. Savings-bank warrant or withdrawal receipt not initialled by paying officer ...	0	0	6
47. Sea-borne mails, Errors in way-bills of ...	0	5	0
48. Way-bill, Neglecting to enter a mail on ...	0	5	0
49. Way-bill, Neglecting to forward, with a mail ...	0	5	0

APPENDIX B.
LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED.

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
P.O. 65	Return of Absentees	Chief Postmasters	Weekly	Secretary.
...	Return of Absentees on account of Sickness, &c.	Chief Postmasters and Officers in Charge	Half-yearly	"
P.O. 200	Return of Errors	Chief Postmasters and Officers in Charge	Quarterly	"
...	Return of Uniformed Employees	Chief Postmasters and Officers in Charge	Monthly and weekly	"
Acct. 406	Return of Telegrams transmitted	O.s-in-C, AK, CH, DN, NA, WN, and Cpm., WG	Monthly	"
...	Probation Report (Officers)	Chief Postmasters and Officers in Charge	Three months after date of permanent appointment	"
P.O. 10	Post and Telegraph Guide Revise, on 10th June and 5th December respectively	Chief Postmasters	Half-yearly	"
P.O. 10A	Post and Telegraph Guide Supplement Revise, on 15th of each month to December; on December 10th	"	Monthly	"
P.O. 11	Return of Offices and Staff, on last day of each quarter	"	Quarterly	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*continued.*

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
P.O. 22 ...	Return of Foreign Mails despatched ...	Chief Postmasters ...	After de- spatch of each mail	Inspector.
P.O. 80 ...	Return of Missing-letter Inquiries ...	" ...	Quarterly ...	"
P.O. 76 ...	Return of Departmental Property and Stores for Issue, 30th June	Permanent Offices ...	Yearly ...	"
Acct. 133 ...	Daily Cash Account ...	Chief Postmasters ...	Daily ...	Accountant.
" 190 ...	Statement of Private Box and Bag Rents ...	" ...	" ...	"
" 27 ...	" Money-orders issued ...	" ...	" ...	"
" 16 ...	" Savings-bank Deposits ...	" ...	" ...	"
" 190 ...	" Miscellaneous Receipts ...	" ...	" ...	"
" 190 ...	" Registered Telegraph Code Ad- dresses	" ...	" ...	"
" 172 ...	{ Telephone Exchange Receipts, "Report of Collections" Special Messenger Fees and Bureau Charges collected	" ...	" ...	"
" 190 ...	Maintenance of Telegraph-wires ...	" ...	" ...	"
" 190 ...	Statement of New Zealand Consols receipts ...	" ...	" ...	"
" 301 ...	" Income-tax collected ...	" ...	" ...	"
" 291 ...	" Land-tax collected ...	" ...	" ...	"
" ...	" Valuation Revenue ...	" ...	" ...	"
A. to S. 5 ...	" Advances to Settlers Receipts ...	" ...	" ...	"
P.T. 115 ...	" Public Trust receipts ...	" ...	" ...	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*continued.*

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
Acct. 190 ...	Statement of Arms Act License Fees collected	Chief Postmasters ...	Daily ...	Accountant.
" 190 ...	" Factory Act Fees ...	" ...	" ...	"
" 190 ...	" Fishing-license Fees ...	" ...	" ...	"
" 190 ...	" Game-license Fees ...	" ...	" ...	"
" 190 ...	" Government Printing Office Receipts	" ...	" ...	"
" 190 ...	" Machinery-inspection Receipts ...	" ...	" ...	"
" 190 ...	" Registrar of Births, Deaths, and Marriage Fees	" ...	" ...	"
" 318 ...	" Sheep-rate Receipts ...	" ...	" ...	"
" 190 ...	Application for Government Debentures ...	" ...	" ...	"
" 190 ...	Any other Class of Receipt for another Department	" ...	" ...	"
" 215 ...	Statement of Postal Notes paid ...	" ...	" ...	"
" 420 ...	" British Postal Orders paid ...	" ...	" ...	"
" 28 ...	" Money-orders paid ...	" ...	" ...	"
" 15 ...	" Savings-bank Withdrawals ...	" ...	" ...	"
" 230 ...	" Miscellaneous Payments ...	" ...	" ...	"
A. to S. 6 ...	" Advances to Settlers Payments	" ...	" ...	"
Acct. 442 ...	" Imperial Pensions paid ...	" ...	" ...	"
" 190 ...	" Official Assignee Payments ...	" ...	" ...	"
" 328 ...	" Old-age Pension Payments ...	" ...	" ...	"
P.T. 116 ...	" Public Trust Payments ...	" ...	" ...	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*continued.*

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
Acct. 337 ...	Summary Slip (to accompany Cash Account, and for use when no form of statement required)	Chief Postmasters ...	Daily ...	Accountant.
" 210 ...	Statement of Telegraph Debits and Credits, with supporting Messages and Dockets	Chief Postmasters, Officers - in - Charge, and Sub-Postmasters of the first and second grade	" ...	"
" 210 ...	Statement of Telegraph Debits and Credits, with supporting Messages and Dockets	All other telegraph and telephone offices	Every period	"
" 7A ...	Post Office Account ...	Chief Postmasters ...	"	"
P.O. 64 ...	Certificate of Commission allowed on sale of Stamps	" ...	"	"
Acct. 189 ...	Summary Form — General, in support of Acct. 7A (P.O. Account)	" ...	"	"
" 189B ...	Summary Form—Telegraph Transactions, in support of Acct. 7A	" ...	"	"
" 189A ...	Summary Form—Aniline " Receipts "	" ...	"	"
" 189C ...	" " " Payments "	" ...	"	"
" 119 ...	Summary of Money-order and Savings-bank Transactions	" ...	"	"
" 220 ...	Summary of Postal Notes paid ...	" ...	"	"
" 426 ...	" British Postal Orders paid ...	" ...	"	"
P.O. 106 ...	Return of Cable-deposit Transactions ...	" ...	Monthly ...	"

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LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*continued.*

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
P.O. 106 ...	Return of Telegraph Remittances ...	Chief Postmasters ...	Monthly ...	Accountant.
Acct. 217 ...	Summary of Unissued Postal Notes ...	" ...	" ...	"
" 414 ...	" British Postal Orders ...	" ...	" ...	"
" 329 ...	Return of Unclaimed Old-age Pension Instalments ...	" ...	" ...	"
" 329 ...	" Ditto ...	Sub-Postmasters ...	" ...	"
" 140 ...	Gratuities due Union Steam Ship Company for carriage of Letters, News, &c. ...	Chief Postmasters ...	" ...	"
" 140 ...	Gratuities due Union Steam Ship Company for carriage of Parcels ...	" ...	" ...	"
" 140 ...	Gratuities due Huddart-Parker Proprietary (Limited) for carriage of Letters, News, &c. ...	" ...	" ...	"
" 140 ...	Gratuities due Huddart-Parker Proprietary (Limited) for carriage of Parcels ...	" ...	" ...	"
" 34 ...	Abstract of Advice Lists—money-order ...	" ...	" ...	"
" 26 ...	Summary of Miners' Rights, &c., on hand ...	" ...	Quarterly ...	"
" 127 ...	Ledger Summary—quarterly ...	" ...	" ...	"
" 60 ...	Return of Telephone Connections ...	Telephone exchanges... ..	" ...	"
" 405 ...	" Fishing Licenses received, sold, and returned ...	Chief Postmasters ...	Yearly ...	"
" 405 ...	" Game Licenses received, sold, and returned ...	" ...	" ...	"
... ..	Ledger Summary—annual ...	" ...	" ...	"
Acct. 243 ...	Return of Insured Parcels ...	" ...	" ...	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—continued.

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
P.O. ...	Letter-countings ...	All Post-offices ...	As called for	Chief Postmaster.
Acct. 7 ...	Return of Absentees ...	Sub-Postmasters ...	Weekly ...	"
" 190 ...	Post Office Account ...	"	Every period	"
" 190 ...	Subscriptions to Postal Guides ...	"	"	"
" 27 ...	Statement of Private Box and Bag Rents ...	"	"	"
" 16 ...	" Money-orders Issued ...	"	"	"
" 190 ...	" Savings-bank Deposits ...	"	"	"
" 190 ...	" Miscellaneous Receipts ...	"	"	"
" 190 ...	" Registered Telegraph Code Ad- dresses	"	"	"
" 172 ...	Telephone Exchange Receipts, "Report of Collections"	"	"	"
" 190 ...	Special Messenger Fees and Bureau Charges collected	"	"	"
" 301 ...	Maintenance of Telegraph-wires ...	"	"	"
" 291 ...	Statement of Income-tax collected	"	"	"
" ...	" Land-tax collected ...	"	"	"
" ...	" Valuation Revenue ...	"	"	"
Acct. 190 ...	" Arms Act License Fees collected	"	"	"
" 190 ...	" Factory Act Fees ...	"	"	"
" 190 ...	" Fishing-license Fees ...	"	"	"
" 190 ...	" Game-license Fees ...	"	"	"
" 190 ...	" Government Printing Office Re- ceipts	"	"	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—continued.

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
Acct. 190	Statement of Machinery-inspection Receipts	Sub-Postmasters	Every period	Chief Postmaster.
" 190	Registrar of Births, Deaths, and Marriage Fees	"	"	"
" 318	Sheep-rate Receipts	"	"	"
" 190	Sale of Miners' Rights	"	"	"
" 190	Any other Class of Receipts for other Departments	"	"	"
" 421	Statement of British Postal Orders paid	"	"	"
" 28	Money-orders paid	"	"	"
" 15	Savings-bank Withdrawals	"	"	"
" 7	Unissued Postal Notes	"	Monthly	"
" 7B	"	Sub-Postmasters at Postal Note Offices only	"	"
" 415	Unissued British Postal Orders	Sub-Postmasters	"	"
" 4	Unsold Miners' Rights, &c.	"	Quarterly	"
"	Linemen's Journal	Linemen	Monthly	Inspector of Telegraphs.
"	Return of Dead Wires, last day of January, March, May, July, September, and November	Telephone exchanges	Two-monthly	"
"	Return of Telephone Calls, last period of January, March, May, July, September, and November	"	"	"

APPENDIX C.

The following statistical returns must be prepared by Chief Postmasters, and forwarded to the Secretary as soon as possible after the close of each calendar year:—

- Return of posted correspondence, based on the several letter-countings throughout the year.
- Return of posted correspondence, prepaid in cash.
- Return of letters, &c., received from and despatched to the Australian Colonies and South Sea Islands.
- Return of any additional mail-services established, of the extension or acceleration of mail-services or letter-carriers' deliveries, and of the post-offices or receiving-offices established or abolished.
- Return of the numbers of letters, &c., delivered by letter-carriers from the several post-offices within the postal district.
- Return of the number of articles on Government service and the number of registered articles dealt with within the district.

- Return of any occurrences throughout the year deemed worthy of special mention, including any flagrant infringement of Post Office rules and names of unauthorised persons admitted to offices.
- Return of private boxes and bags rented during the year.
- Return of the number of unclaimed letters, &c., returned by Chief Postmasters direct and unopened to the senders, also of the number of letters either unaddressed or imperfectly addressed, &c., dealt with throughout the year.
- Return of inland mail-contracts, showing the names of contractors, cost of each service, number of miles travelled, and the mode and frequency of each service.
- Return of parcel-post business

G. C. SCHMIDT,
Acting Clerk of the Executive Council.