

SUPPLEMENT
 TO THE
NEW ZEALAND GAZETTE

OF
 THURSDAY, APRIL 3, 1913.

Published by Authority.

WELLINGTON, THURSDAY, APRIL 3, 1913.

Revising Rules and Regulations for the Guidance of Postal Officers.

LIVERPOOL, Governor.

ORDER IN COUNCIL.

At the Government House, at Wellington, this twenty-fourth day of February, 1913.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS by Orders in Council dated the eleventh day of June, one thousand nine hundred and six, the first day of March, one thousand nine hundred and nine, the tenth day of August, one thousand nine hundred and nine, the twenty-fifth day of September, one thousand nine hundred and nine, and the ninth day of September, one thousand nine hundred and twelve, and published in the *New Zealand Gazette* of the fifteenth day of June, one thousand nine hundred and six, the eleventh day of March, one thousand nine hundred and nine, the nineteenth day of August, one thousand nine hundred and nine, the twenty-fifth day of September, one thousand nine hundred and nine, and the twelfth day of September, one thousand nine hundred and twelve, respectively, regulations were made for the conduct of officers of the Post and Telegraph Department in the Public Service of the Dominion of New Zealand: And whereas it is desirable to revoke the said regulations and to make others in lieu thereof:

Now, therefore, His Excellency the Governor of the Dominion of New Zealand, in pursuance and exercise of the powers and authorities conferred upon him by the Post and Telegraph Act, 1908, and of all other powers and authorities in that behalf enabling him, and acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke the regulations made in the above-mentioned Orders in Council, and in lieu thereof doth make the regulations set forth in the Schedule hereto; and doth further declare that the regulations hereby made shall have effect from the date of the publication of this Order in Council in the *New Zealand Gazette*.

SCHEDULE.

RULES AND REGULATIONS.

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. All officers must 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, or in the periodical reprints of Circular Memoranda, the book must be corrected accordingly. A standard copy of the Official Circular and of each reprint of the circular memoranda, initialled by every member of the staff, is to be kept filed in each office.

3. 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.

4. Important local orders must be brought prominently under the notice of all new officers, and extant orders renewed at least biennially and initialled by all officers.

5. The book of rules is to be read in conjunction with the Post and Telegraph Act; 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 books of rules for the guidance of telegraph officers; with the book of rules for the guidance of officers engaged in telephone exchanges; and with the books of instructions on money-orders, savings-banks, postal notes, British postal orders, and mails. (See remarks on front page.)

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

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

"Minister" means the Minister holding the offices of Postmaster-General and Minister of Telegraphs:

"Officer" means every person whose employment in the Department is recognized 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 :

An “extra-classification” officer is a person permanently employed by the Department but not a member of the classified staff of the Department :

A “permanent” office is an office in charge of a member of the classified staff of the Post and Telegraph Department, or of a person permanently employed by the Department :

A “non-permanent” office is an office in charge of a person who is not a member of the classified staff of the Department and is not permanently employed by the Department (see Rule 15) :

A “sub-office” is an office not a chief office, whether permanent or non-permanent, including offices hereinafter designated “country offices” (see Rule 15) :

A “railway” office is an office in charge of a person under the control of the Railway Department.

7. The Secretary, who is the executive head of the Department, is responsible for general administration and control.

8. The Assistant Secretaries assist generally in the duties of administration.

9. The Chief Telegraph Engineer, subject to the direction of the Secretary, deals with matters relating to construction, maintenance, and working of telegraph and telephone lines and telephone exchanges.

10. For the purposes of inspection the Dominion 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.

11. For purposes of construction, maintenance, and inspection of telegraph-lines the Dominion is divided into four 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 and that portion of the South Island north of a line drawn between Kekerangu and Lyell.
Christchurch ..	Comprising the Postal Districts of Christchurch, Greymouth, Hokitika, and Timaru, and those portions of the Blenheim, Nelson, and Westport Postal Districts not included in the Wellington District.
Dunedin ..	Comprising the Postal Districts of Oamaru, Dunedin, and Invercargill.

OFFICES AND OFFICERS.

12. 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. British postal-order office.
8. Telephone exchange.
9. Telephone bureau.
10. Parcel-post office.

For offices of the descriptions Nos. 2, 3, 4, 5, 6, 7, 8, and 9, additional rules and regulations of procedure, but not of discipline, are printed separately. Regulations printed in the Guide are for the information and guidance of all officers indifferently.

13. 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	

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

Auckland	Dunedin
Christchurch	Wellington.

15. 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 continuously employed, but not eligible for permanent employment, 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 surface-men. Sub-offices are under the direction of the Chief Postmaster of the district in which they are situated.

16. Storekeepers in charge of non-permanent offices are not permitted, when disposing of the storekeeping business, to include the management of the post and telephone office, or of the mail-service, as part of the goodwill. On any advertisement of the kind coming under the notice of a permanent officer the Chief Postmaster is to be informed, and he will require the Postmaster concerned at once to withdraw mention of disposing of the Department's business. Mentioning the fact that the storekeeper had a departmental office is not objected to; but the right to dispose of it should be disclaimed.

17. Offices of all descriptions are established, closed, and reopened from time to time by the authority of the Minister alone. When it is recommended that a money-order office be closed, the separate closing or retaining of the postal-note office is to be recommended also.

18. 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 *bona fide* residents of the district to be served by the proposed office. This form should be

sent to the Inspector of Post-offices with a full report. An application for a telephone-office is to be referred to the Chief Telegraph Engineer, with a report of the cost and the probable revenue. Any estimate of cost of a proposed office is tentative, and applicants should be cautioned against acting on it as final. 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 the opening of an office the officer recommending should name the postal district, the county in which the office is situated, and the circulating office.

19. When an office is proposed to be opened at a Native school or at a Native schoolmaster's residence under the control of the Education Department, or in charge of an officer or employee of any other Department, the Secretary is to be informed beforehand, in order that the permission of the Department concerned may be obtained. Action, or any promise or undertaking to open the office, should be deferred meantime.

20. The salary of a non-permanent Postmaster to be fixed according to the amount of business done at a newly opened office should be applied for by the Chief Postmaster not later than six months after the opening of the office. When a proposal is made to open a money-order office and a savings-bank, it should be made clear to the Postmaster that payment for the performance of the accounting-work is not made separately, but that such work is included in the total business on which the scale salary is based. When the money-order and savings-bank duties have been performed for a reasonable time the scale salary will be ascertained.

21. Maori names are, whenever possible, to be found for new offices. Chief Postmasters and Telegraph Engineers when recommending their opening must submit one or more suitable Maori names, together with the meanings thereof. Care should be taken that such proposed names do not clash with those of existing offices.

22. When a post or telegraph or telephone office is opened, or a Postmaster transferred, the Chief Postmaster must satisfy himself that the officer appointed or transferred is fully instructed in the duties of his office, and is in every way suitable and trustworthy.

23. 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 public-house without the sanction of the Licensing Committee (see section 168 of the Licensing Act, 1908), nor should an office continue to be maintained at a public-house when other accommodation is available.

24. No office may be removed from one site to another without the authority of the Secretary. When it is found necessary to remove an office, application must be made to the Secretary by the Chief Postmaster in respect of a post-office, or by the Telegraph Engineer in respect of a separate telegraph-office, and the position of the proposed new premises stated in the application. In the case of a combined office, the Chief Postmaster will first consult the Telegraph Engineer. When an office is closed, or transferred, the Chief Postmaster must satisfy himself that the sign "Post-office" is removed, and that the posting-box is closed. The Telegraph Engineer will take similar action in respect of telegraph appurtenances, unless the cost is likely to be great, when he should ask the Secretary for instructions.

25. 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.

26. An outbreak of fire, however quickly suppressed, in any post, telegraph, or telephone office must be at once reported by telegram to the Secretary. At offices at which fire-extinguishers are placed, copies of instructions as to the use of the machines must be posted in conspicuous places, and every member of the staff required to make himself acquainted with the instructions.

27. Payment for the cleaning of chimneys of post-office quarters is to be made by Postmasters, and not by the Department. Postmasters must see that chimneys in offices or quarters are not allowed to become foul before being swept.

28. The insurance against fire of premises occupied by the Department is, when ordered, to be effected in the State Fire Insurance Office. A request for instructions should be made to the Inspector of Post-offices in respect of any leased or rented building.

29. 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," "TELEGRAPH OFFICE," "TELEPHONE OFFICE," or "POST AND TELEGRAPH OFFICE" must be exhibited in large and conspicuous characters on the outside of the building. The hours during which the office is open must be announced prominently on the outside of the building. Notice-plates for the purpose are obtainable from the Controller of Stores.

30. Chief Postmasters will keep a record on a real-estate card of the date on which the lease of any building or site to the Department in their districts terminates, so that they may advise the Secretary in good time—say, three months beforehand—and take any action for renewal, &c., necessary on such a contingency. Telegraph Engineers 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.

31. When the Department is lessor, the Secretary will arrange for the deed to be prepared by the Crown Law Office. When the Department is lessee, the lessor is to be requested to have a deed of the lease prepared and submitted for the Department's approval. This practice is to be followed in all cases, no condition as to the party responsible for the preparation of the deed being included in any negotiations. The lessor has the right of having the deed of lease prepared by his solicitor at the cost of the lessee.

32. When a departmental reserve is to be let, the matter is to be reported to the Secretary, in order that arrangements may be made to invite offers by public tender. In no case is a lease or a renewal thereof to be granted privately.

33. 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 chute 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. Chief Postmasters should see that some protection is provided for the aperture of any posting-box known to have been entered by birds.

34. A Postmaster on being appointed to an office where it is 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 serious, and the importance of the work should be kept steadily in mind and the duty punctually performed.

35. 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. Notices from the Department of Agriculture issued for exhibition at post-offices are not to be sent to combined post and railway offices.

36. Offices must be washed out periodically. An allowance, when necessary, to be fixed in each case by the Secretary, is made for this purpose. No allowance is 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. Departmental offices in use are to be regularly disinfected by sprinkling floors with a disinfectant, to be obtained from the Controller of Stores. The disinfectant is to be prepared according to formula. Dry dusting and dry sweeping are forbidden. By "dry dusting" is meant the act of flicking dust into the air by a towel, a feather brush, or other similar means. The proper means of removing dust from a surface is to damp (not to wet so as to cause a smear) a rag with a disinfectant in solution and to wipe the dust into a receptacle. No sweeping is to be done until the floor or other surface has been sprinkled with a solution of disinfectant. The best way of doing this is to soak sawdust in the solution, and to spread that over the surface. The operation, however, can be effectually performed by sprinkling with solution without sawdust as a medium.

37. Offices at which officers suffering from consumption are or have been stationed are to be fumigated at regular intervals. When possible, controlling officers should confer with the local Health Officer, and follow his instructions in this matter.

38. Relieving Postmasters are required to report on form P.O. 105 on the general management of the office relieved.

39. Public offices must be properly supplied with pens, ink, and blotting-paper, and the necessary postal and telegraph forms. Only forms which are for immediate use, and are intended to be issued to the public, are to be supplied. Official envelopes are not to be issued. Ink-bottles must be frequently washed, and the ink kept fluid.

40. Fuel (to include native coal, where procurable) and lighting are supplied for official use only, and not for private purposes, except in special cases. The annual allowance for consumption at each office will be fixed by the Inspector of Post-offices, and, unless under exceptional circumstances, no further supply will be authorized.

41. The following are the maximum quantities of fuel and lighting-material allowed per annum:—

Fuel: For North Island—If firewood used, 2 cords; if coal used, 1½ tons. For South Island—If firewood only used, 4 cords;

if coal only used, 2 tons. If both firewood and coal used, the values not to exceed the value when only one kind of fuel is used; and this to apply to the two Islands.

Lighting: Kerosene, 8 gallons; matches, 1s. worth.

Notice must be given without delay of offices requiring supplies in excess of the regulation, and reasons given why the excess quantities are needed. In all cases requisitions for fuel and lighting-material must be referred to the Inspector of Post-offices for approval.

42. Non-permanent 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.

APPOINTMENTS.

43. The following rules are to be read in conjunction with the regulations framed from time to time under the Post and Telegraph Act, 1908, and its amendments, in regard to the appointment and promotion of permanent officers of the Department.

44. 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 Act, 1908, and its amendments.

45. No person is to be taken into the employ of the Department until full inquiry has been made as to his or her character. Postmasters and Officers in Charge are to give this matter their personal attention.

46. No certificate of character should be accepted if more than six months old, except by the authority of the Secretary.

47. In the selection of telegraph message-boys, 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 message-boys.

48. Educational 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. Fifth Standard certificates must likewise be countersigned, and are not to be accepted from officers of the Department, or from applicants for employment, unless so countersigned.

Educational certificates issued from the 1st April, 1909, must be signed only by an Inspector of the Education Department, by an Inspector of an Education Board, or by the Secretary of an Education Board.

In exception to the above rule certificates of competency or proficiency granted by an Inspector of Roman Catholic Schools are to be accepted if issued on the forms provided by the Education Department for the purpose.

49. Applications for employment in the Department will be regarded as effective only for the calendar year in which they are made, unless renewed in the month of January in the year

following. On the 31st January Chief Postmasters will strike out the names of all persons who have not renewed their applications, and make out a fresh list, keeping the names in the same relative order as that in which they appear in the last list, irrespective of the actual date in the month of January on which the application was renewed.

50. The Chief Postmaster will inform an applicant that registration of the application holds good until the following 31st December only, and that to remain effective the application must be renewed within a month from that date. The responsibility for renewing the application rests on the applicant himself. Any application for employment which was on record during the last previous year, and was renewed during the month of January, takes precedence over any older application which was not renewed during the previous year. All applications renewed on and after the 1st February should be recorded in the order of receipt.

51. Officers must have 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.

52. Every person appointed to any position in the Department is subject to three months' probation (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 265 and T. 309.)

53. 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.

54. Officers of the Post and Telegraph Department will undergo the following military training:—

(a.) *Liability.*—For persons—

14 to 18 years of age: as for Senior Cadets.

18 to 25 years of age (those who reached their 21st birthday on or before 1st March, 1911, excepted): to undergo instruction in the duties of a Post and Telegraph Corps described in (b). On the recommendation of unit commanders, soldiers who have proved themselves extra efficient for three years may be transferred to the Reserve if they wish.

25 to 30 years of age: in the Reserve.

(b.) *Instruction.*—

(1.) Use of all visual and mechanical signalling apparatus used by troops on the field.

(2.) Knowledge and use of military forms, ciphers, codes, &c.

(3.) Wireless telegraph movable stations.

(4.) Methods of protecting stations, loop-holes, entrenching, &c.

(5.) General duties of Post and Telegraph Department when acting in conjunction with troops.

(6.) Knowledge and use of ground and air lines used by troops in the field.

(7.) Electricity as applied to field uses.

Examination to be held end of each year. Those successful in passing to be graded with equivalent military rank.

(c.) *Training Period.*—Post and Telegraph employees to undergo the same number of half-day parades and drills and exercises as laid down for Infantry (continuous training in camp excepted).

(d.) *Musketry.*—To undergo the same musketry course as for Infantry (collective firing excepted).

(e.) *Registration.*—To register; and to be sworn and attested and to be under discipline as laid down for Territorials.

55. Married women, widows excepted, are not eligible for permanent appointments, and women 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.

56. The maximum retiring-age for women of sixty years applies to officers on the classification and the extra-classification staffs.

57. The establishment record (cards or book) must contain the fullest information upon all matters connected with the staff of any district. It is to be kept at each chief post-office, and, with respect to their own staff, by the Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington. Cards are used at these offices and at first-grade post-offices. The record must be carefully and regularly posted up, and all notifications from the General Post Office duly recorded.

58. The Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington are required to keep a record of uncombined telephone-offices, and to inform Chief Postmasters of any proposed change thereat, so that the usual form of recommendation may be sent to the Secretary. Chief Postmasters must inform the Officers in Charge of any change of telephonists at combined offices. On the opening of a telephone-office the Telegraph Engineer recommends the appointment of the Telephonist, and forwards the declarations to the Chief Postmaster. Every subsequent recommendation of appointment of a Telephonist while the office remains open will be made by the Chief Postmaster after conference with the Telegraph Engineer. The Chief Postmaster will have custody of all declarations of Postmasters or Telephonists, and will also be the medium of communication on any desired alteration in the status or management of any office. (See Rules 24 and T. 246.)

59. The best arrangements possible must be made for witnessing statutory declarations of Telephonists, either by a Justice of the Peace or by a Postmaster authorized by warrant under the Governor's hand to take such declarations. It is absolutely necessary that such declarations should be in the possession of the Department before offices are opened. Such being the case, Telegraph Engineers 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 an officer arrives to open the office.

60. No Postmaster may take statutory declarations unless he is authorized to do so by warrant, and then only in respect of the office for which he is named. When a Postmaster leaves the office for which he is authorized by warrant his power to take statutory declarations immediately lapses. Otherwise a Postmaster has no more power than any other person to act as a witness. If the title "Postmaster" is printed at the foot of a form as that of a witness, a Postmaster may act as a witness without demur. In recommending on form P.O. 137 the appointment of a Postmaster at an office at which the previous Postmaster was authorized to take and receive statutory declarations, Chief Postmasters will give the age of the person recommended. Persons under twenty-one years of age cannot be appointed to take and receive statutory declarations.

61. Customs declarations made before officers of the Department are to be attested by the Chief Postmaster (or Postmaster) only, or, in his absence, by the officer next in rank. In the

latter case the officer must add to his signature the words "Officer acting for Chief Postmaster" [or "Postmaster"]. The declarations are also to be imprinted with the post-office date-stamp.

62. 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 record, and reported to the Secretary by post or by telegraph, as circumstances may require. They should also obtain quarterly from the District Manager the names of all employees who have access to such offices, or are required to do any post or telegraph business whatever. This information need not be sent to the Secretary unless required. In recommending railway officers for appointment to the charge of offices, form P.O. 110 is to be used, being altered if necessary. When a railway officer, or the near relative of a railway officer, is recommended for appointment, the Secretary must be advised that the person recommended is a railway officer, or a near relative of such an officer, in order that the Railway Department may be informed of the position.

63. Any appointment, temporary or permanent, to an office which is a telegraph testing-station must be notified to the Telegraph Engineer.

64. A Telephonist is required immediately after appointment to make a declaration on form P.O. 200 that he will not use on his private business or allow any other person to use, except in accordance with the rules and regulations of the Department, any telephone set apart for public business. The form P.O. 200 will be forwarded with the notification of appointment, and Chief Postmasters must see that it is signed by the Telephonist and returned to the chief post-office without delay. The declarations are to be filed with the declarations of secrecy.

65. All communications with respect to the performance of post and telegraph business and to increased post and telegraph accommodation at railway-stations are to be forwarded to the General Post Office, which office alone will communicate with the Railway Department. Chief Postmasters, Telegraph Engineers, and Assistant Inspectors of Post-offices will not communicate with the local Railway Manager or the District Engineer on such matters. Small repairs to existing fittings may, however, be arranged for with the local railway officers.

66. 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.

67. Any officer who is about to marry is required to advise the Secretary of his intention. A further advice is also necessary when the marriage has taken place.

68. Increases to the salaries of cadets who are in receipt of £110 per annum or less, and other officers 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 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 Seventh Class until they have acquired a good style of handwriting. (Read here Rule T 379.)

69. Cadets (Eighth Class) entitled to promotion under Classification Regulation 47 must submit an application at the proper time. No promotion from the Eighth Class to the Seventh Class

will be made unless the head of the office at which the officer is stationed certifies that the officer has passed the required examinations and has earned promotion.

70. An officer of the Eighth Class shall have been in receipt of the maximum salary of that class for one year before being entitled to be promoted to the Seventh Class. Such promotion shall be subject to a report from the head of his office certifying that his conduct is satisfactory in all respects, that he has passed the required examinations, and has earned promotion; and if the report is not satisfactory the promotion will be deferred.

EXAMINATIONS.

71. Before being promoted out of the Eighth Class, officers shall pass one or more of the following examinations as indicated:—

For postal officers: (1.) The sorting test, being the assortment of five hundred letters, or articles resembling letters in shape and in the mode of the addresses thereon inscribed, for their proper distribution by means of the post throughout New Zealand. The assortment shall be made in a maximum time of twenty minutes, and with a maximum of mistakes of 3 per cent. (2.) An examination in rules and regulations as contained in the book of Rules and Regulations for the Guidance of Officers (General and Postal), edition 1911, or any amendment thereof; in money-order, postal-note, British postal-order, and savings-bank rules; in the Post and Telegraph Guide of the current issue; in the provisions of the Post and Telegraph Act (the whole Act); and in discipline.

For telegraph officers: (1.) An examination in rules and regulations as contained in the book of Rules and Regulations for the Guidance of Officers (Telegraph Branch), edition 1904, or any amendment thereof, and in the Post and Telegraph Guide of the current issue; in money-order and savings-bank rules as applied to telegrams; in telegraph accounts; in the provisions of the Post and Telegraph Act (the whole Act); and in discipline. (2.) An examination in sending and receiving on the Morse telegraph instrument at a minimum rate per minute of twenty-five words sent and twenty-three words received, ten minutes each way, with a maximum of 1 per cent. of mistakes. (3.) A technical examination in the simpler uses of electricity as applied to telegraphy, and in the use and management of telegraphic apparatus.

72. Junior Counter Clerks and Junior Despatch Clerks, before being promoted from the Eighth Class, must pass an examination in the rules and regulations affecting their duties.

73. Officers in the Seventh or the Eighth Class who may pass the Senior Examination (excluding the Matriculation Examination) shall be granted a double increment; provided that the conduct of such officers has been satisfactory, and they are otherwise favourably reported upon for promotion.

74. Officers in the Eighth Class passing a satisfactory examination in shorthand-writing at the rate of 100 words per minute, and typewriting at the rate of 40 words per minute, shall be granted six months' seniority.

75. After the 1st June, 1912, officers who fail to pass one of the examinations required by Rule 71 hereof within two years from the date on which they would otherwise by lapse of time become qualified to be paid the maximum salary of the Eighth Class shall be promoted to the Seventh Class from the date only on which they pass the final examination of their class.

76. Officers in the Seventh Class will be required to pass tests of efficiency (to be called the First Examination) before they may receive increments beyond £165 per annum. The scope of such examination shall be as follows:—

For postal officers: (1.) Examination in postal rules and regulations. Officers continuously employed for five years prior to the examination in postal duties will be examined principally in postal work, but will be required to show reasonable knowledge of the work of other branches. (2.) The efficiency tests in this examination will consist principally of practical work.

For telegraph officers: (1.) Examination in operating, sending and receiving, fifteen minutes each, at the rate of thirty words a minute. Not more than 1 per cent. of errors will be allowed. Excellence in receiving will be regarded as compensating for slight failure to attain the required speed in sending. (2.) In telegraph rules and regulations, in which officers will be required to show some practical knowledge of coding and charging telegrams. Telegraph counter clerks, despatch clerks, and telephone-exchange clerks will be required to pass an examination on the rules and regulations relating to their respective branches.

For all officers: An examination in the provisions of the Post and Telegraph Act.

77. All such officers, before receiving increments beyond £200 per annum, will be required to pass an oral test of efficiency to the satisfaction of their immediate controlling officers in the work usually performed by them.

78. Before receiving promotion to a class higher than the Seventh Class officers will be required to pass an examination (to be called the Second Examination), as under:—

For postal officers: (1.) A test similar to that for the First Examination, but of a more extensive character. Officers employed principally in mail-work must show themselves competent in all the sorting and making-up of mails done at the office in which they are engaged, and in addition must show practical knowledge of handling registered letters and parcels. They must also pass an examination in postal geography. (2.) Money-order and savings-bank and counter officers, and those performing clerical work, must pass in the practical working of their branches. The tenor, and sometimes the text, of rules will form part of the examination, but literal mistakes in the text will not be taken into account.

For telegraph officers: An examination in magnetism and electricity as applied to telegraphy, theoretical and practical.

For counter clerks and despatch clerks: An examination similar to the First Examination, but of a more extensive character.

For telephone-exchange clerks: An examination in electricity as applied to telephony.

For all officers: An examination in the provisions of the Post and Telegraph Act.

79. Before officers are eligible for promotion beyond the Sixth Class they must have passed the Senior Examination as prescribed by the Classification Regulations, or be exempted as described therein.

80. Examinations must be taken in their proper order, beginning at the lowest. No officer will be allowed to omit an examination on the plea of having passed a higher. When an officer who has not passed the preceding examinations desires to sit for the Senior Technical (Check Clerk's) Examination, he will be required to deposit £1. If he passes the examination the fee will be returned to him, and if he fails it will be retained by the Department. This examination may be taken irrespective of passing other examinations.

81. Officers will be allowed, if they so desire, to set aside for the time being the questions on the Post and Telegraph Act, and to take a separate paper on the Act consisting of twenty questions (five of them on offences and penalties). When, however, a candidate passes the Postal General Examinations in both halves of a paper, with the exception that he fails only to satisfactorily answer the Act questions in one half, he is not required to answer a separate paper on the Act of more than ten questions, including three on penalties. In every other case of failure the separate Act paper must contain twenty questions, five on penalties. The minimum percentage for a pass in the separate paper will be 80. An officer who does not answer the questions on the Act in the general paper will be required to qualify for full pass marks with the remainder of the paper. When an officer desires to take the separate paper on the Act he will delete the questions on the Act in the general paper with the remark "Separate," and deduct the time allowed for answering those questions from the time allowed for answering the whole paper.

82. The Cadets' Postal Examination and the First and Second Postal General Examinations will be held quarterly, in the first weeks of January, April, July, and October, or as soon thereafter as practicable. They will not be held while Civil Service Examinations are taking place. The Second Examination for telegraph officers, the Second Examination for telephone-exchange clerks, the telegraph cadets' Technical Examination, and the Senior Technical Examination are held periodically, on dates of which due notice is given. For all other examinations officers may sit at any time.

83. The final date on which entries for examinations will be received are notified in the Official Circular. No application for any departmental examination received late will be considered on any ground whatever. Applications must be in the Secretary's hands by the date appointed.

84. The papers in the departmental written examinations (including questions on the Post and Telegraph Act) will be set and marked in the General Post Office. Local chief officers will act as supervisors, will receive papers, will safeguard them both before and after the examination so that the contents shall not be known to any other officer, and after their completion will forward them, under cover, to the Secretary. Marks will be given—for technical papers by the Chief Telegraph Engineer, for Postal papers by the Inspector of Post-offices, for money-order and savings-bank by the Controller of Money-orders and Savings-banks, and for Telegraph non-technical papers by the Inspector of Telegraph-offices. In technical examinations candidates may retain the question-papers.

85. The books or sheets for answers are to be handed to the candidates a few minutes—not more than ten—before the time fixed for the examination. This is to enable the candidates to enter their numbers in the books or on the sheets and to accustom themselves to the surroundings before beginning work. A candidate must write a number instead of his name on the answer-papers. Each examination-paper issued will bear a number, and this number is to be quoted by the candidate. The candidate's name is not to appear on the question-paper or on the answer-papers.

86. In reporting to the Secretary the result of a departmental examination, the date of the examination is to be given in the covering memorandum. The envelope is to be marked "Confidential—Examination-paper." In returning a Postal examination-paper to the General Post Office a memorandum must

be attached saying in which branch, the mail or the money-order and savings-bank, the officer examined was employed at the time of the examination, and how long he had been employed there immediately preceding the examination. The time need not be stated exactly: within a month will be near enough. Thus: "Mr. is employed in the branch, and was employed there for the months previous to the examination." An officer will be allowed to have passed the examination who obtains the marks required in each part of the paper, irrespective of his work in the office.

87. An officer who has failed in the sorting-test is not allowed to undergo the test again until a fortnight has elapsed.

88. The following three subjects are recommended to be taken for the Civil Service Senior Examination by candidates belonging to the Post and Telegraph Department: (1) French, (2) arithmetic and algebra, (3) magnetism and electricity. At least one of these three subjects is compulsory for such officers in addition to one of the compulsory subjects prescribed by the Civil Service Regulations for all candidates.

89. The series of Departmental examinations will be determined by the Public Service Commissioner.

LOANS.

90. Chief Postmasters and Officers in Charge who have on their staffs or under their control officers to whom loans have been made from the Post and Telegraph Fine Fund 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 such payment of arrears is provided for in the form of agreement.

91. Every officer who is granted a loan must, with sureties, sign a bond for its repayment. This bond should be complete and accepted by the Department before the money is advanced.

92. The minimum salary for appointments in the Twelfth Class is £50 per annum. Junior officers should not be nominated for removal from their homes to positions, other than cadetships, at a salary of £50, except when arrangements can be made for suitable board and lodging at a cheap rate, or unless a guarantee is given by the parents that financial assistance will be given if necessary. Lads will not be appointed as telegraph message-boys away from home unless they satisfy the Department that they can obtain board and lodging with a friend or relative.

93. Chief Postmasters and Officers in Charge must take care that the appointment of every permanent officer is regularly and promptly announced 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 a message-boy of a lad who has 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.

94. Letter-carriers, telegraph message-boys, 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 test examinations in sending and receiving on the Morse instrument are held quarterly, and the result, accompanied by 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, reported at the end of every quarter to the Secretary on the form "Quarterly Report on Junior Officers practising Telegraph-operating."

95. Chief Postmasters, Officers in Charge, and Postmasters must keep in touch with movements of Ministers of the Crown in their districts, and make adequate arrangements for transmitting Press matter relating to political addresses. They must also keep themselves informed of other important speeches to be made, with a view to like preparation. When assistance is required to be sent to another office the matter should be promptly brought under the notice of the Secretary.

96. Whenever temporary assistance is required, application should be made, according to the work to be done, to the Secretary, who, subject to the approval of the Minister, will nominate a person whose name stands on the register as an applicant for temporary employment. No person may be temporarily employed for a longer period than six months at any one time, except a temporary employee in one of the following classes, who may be employed for a maximum period of six years, but not longer:—

Basket-repairers,	Letter-carriers,
Batterymen,	Linemen,
Batterymen, assistant,	Linemen labourers,
Cabinetmakers,	Mail-bag makers,
Cable-steamer labourers,	Mechanics,
Carpenters,	Post-office messengers,
Charwomen,	Storemen,
Draughtsmen,	Telegraph message-boys,
Drivers,	Telegraph messengers, adult,
Foremen linemen,	Watchmen.

No person may be temporarily reappointed to the Department within six months after ceasing to be employed therein.

97. 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.

98. Before any person can be permanently employed he must produce a medical certificate of good health.

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

100. A lad who may be employed as a temporary message-boy will not be retained after he attains the age of sixteen years. At least a month before he reaches the age-limit he should be informed of this fact. Care must be taken to avoid the employment as a temporary telegraph message-boy of a lad over sixteen years of age. When a temporary telegraph message-boy is required for a limited time only, in case of sickness or absence of any permanent lad, it is not necessary to telegraph for authority to the Secretary, provided full particulars are given in the voucher form Act. 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 message-boys that their employment is to be of a temporary nature only.

and is not to give any claim whatever to a permanent employment. 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.

101. Except to provide for cases of sickness or authorized leave of absence, no boy is to be taken on in excess of the authorized 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. A Sub-Postmaster must apply to the Chief Postmaster for authority to engage a temporary message-boy, but the application need not be repeated to the General Post Office.

102. Postmasters and Officers in Charge must endeavour to keep expenditure for temporary assistance at a minimum. Their doing so is a test of good management. In many cases a Postmaster himself, by taking up extra duty, can obviate the expense incurred in sending a relieving cadet; in others, the employment of a temporary messenger and the utilization of one of the permanent messengers as a temporary cadet will meet requirements.

103. When engaging the services of temporary message-boys, 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. Responsible officers must keep correct lists of applications for messengerships.

104. Instructions for the guidance of telegraph message-boys are printed separately. Each telegraph message-boy is to receive a copy, and is to sign a standard office copy as having read the regulations contained therein. In addition, he is to give a receipt for the copy delivered to him, and is to keep his copy corrected from the Official Circular as it is issued monthly.

105. Junior officers 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. All attempts to work with them at a pace beyond their capacity, through impatience at their slowness, are to be stopped by supervising officers. Officers at corresponding stations, before making complaints of incompetence or slowness, must take into account the disadvantages which spring from training young officers. Supervising officers must, however, take care that the youths whose interests are thus safeguarded do not attempt to abuse the consideration and kindness shown them.

106. Officers are at the immediate disposal of the Department for transfer to such part of the Dominion 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 an officer declines promotion, may be constrained to impose the penalty prescribed in Classification Regulation 38, of the 2nd May, 1908. The regulation is reprinted, as follows:—

“ 38. 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.”

107. When an officer is 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 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 from married or unmarried officers, for hotel expenses at destination before obtaining permanent lodgings. "Order for Passage" forms are to be used when orders for train or steamer passages are required in the case of officers on transfer or travelling on public service.

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

109. Temporary exchanges will be agreed to only under exceptional circumstances.

110. 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, and temporary employees from whom security is required, with the exception of non-permanent relieving Postmasters and Postmistresses, are required to give security to such amount as the Minister may direct. All other officers are guaranteed under the provisions of Part III of the Civil Service Act, 1908. "Permanent officers" includes distributors, telegram-sorters, and telegram-folders, but for the purpose of this regulation does not include telegraph message-boys and telephone-exchange cadettes.

111. An officer on reaching a salary of £100 is no longer obliged to find private bond, but comes under the scheme of the Civil Service 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 assured.

112. 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.

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

114. Postmasters not on the permanent staff, but in charge of money-order offices and post-office savings-banks, are required to give bond (on form 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.

115. 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.

116. Forms of bond are not to be passed from office to office and from hand to hand and filled up piecemeal. Chief Postmasters and Officers in Charge are to have all bonds written out after having collected for themselves the necessary particulars.

When properly filled up, the forms are then to be sent forward for execution. A bond for a Postmaster is not to be signed until the Postmaster has actually been appointed to his office; but when a change of accounting Postmaster is to take place the new appointee should be informed as quickly as possible of the necessity of finding sureties and furnishing a bond, and the bond should be prepared forthwith.

117. A surety may not witness the signature of a principal, neither may one principal witness the signature of another. The witness to any signature must be that of a person not interested in the instrument signed. When signing a bond it is not essential, though desirable, that a person should sign his or her name in full or use all the initials. The full name should, however, in all cases appear in the body of the bond.

118. 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.

119. 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. Chief Postmasters, and the Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington keep a record of bonds on the appointment record-cards, and are held personally responsible for the amount of any defalcation not covered by bond or guarantee.

DECLARATIONS.

120. 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 and Telegraph Act, 1908, 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 whatever, 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.

“ And I make this solemn declaration under the provisions of the Post and Telegraph Act, 1908.”

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, or 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 willingly or knowingly 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 Minister of Telegraphs."

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 Telephone-exchange Clerk [or Cadette]; nor will I willingly or knowingly divulge or make known the contents of any telegram coming to my knowledge in my official capacity, or 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 willingly or knowingly suffer any other officer in the service to detain or delay, any message, telegram, or communication intrusted to the charge of either of us for delivery, unless in such cases as may be provided for by the regulations and conditions approved of by the Minister of Telegraphs."

These declarations must be made before a Justice of the Peace or a Postmaster duly authorized by warrant under the hand of the Governor to take and receive statutory declarations. But the declaration by a post officer may be made before a departmental officer specially authorized by Governor's warrant to witness such postal declarations.

121. The declarations must be made by any Customs officer, or any other person who may be appointed under section 33 of the Post and Telegraph Act, 1908, to witness the examining, opening, and disposal of letters, &c., under sections 27 and 29 to 32 of the same Act; also by railway operators or other employees of that 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.

122. 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, 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. Telegraph Engineers 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.

123. When an officer is removed from one district to another his declarations must be forwarded to the Telegraph Engineer, the Postmaster, or the Officer in Charge of the office (or district) 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 122.

124. The declarations of officers no longer in the service must be sent to the Secretary (Staff Division).

CONFIDENTIAL NATURE OF DUTIES.

125. No information regarding any matter which may come to the knowledge of any officer through his employment in the Department shall, without express authority of the Secretary, be furnished to the Press or be given privately 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, and to all other matters respecting all transactions on behalf of other branches of the public service. Information may, however, be given the Press regarding delays and breakdowns in the telegraph service due to atmospheric causes. No information may be given respecting letters or other postal matter, except to the addressees or to persons they nominate in writing. No officer may make public any official communication which he may receive, unless he shall be officially directed to do so. Members of Parliament have no privilege in these respects.

126. The address of a person cannot be given by the Department without the permission of the person inquired for. Counter officers are required to point this out to any person presenting a telegraphic message asking for such information.

127. Postmasters are forbidden to comply with requests for the revision of directory slips, for the prosecution of any business such as the sale of an article to be recommended by them in their official capacity, for lists of residents, &c., without the authority of the Secretary. Such requests must be referred to the Secretary.

128. No letter or packet whatever is to be returned to the writer or sender thereof except as provided by the Post and Telegraph Act. By this 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.

129. 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, 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 section 146 of the Post and Telegraph Act, 1908. *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.*

130. 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 Postmaster or the Officer in Charge 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.) Requests by telegram from one of the public for the name of the sender of a registered letter or of a money-order must not be complied with until the identity of the sender of the telegram is established.

131. 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 cognizant 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 liable to dismissal.

132. All officers, telegraph message-boys excepted, appointed to the permanent staff on and after the 1st January, 1908, must contribute to the Superannuation Fund. Responsible officers will

be good enough to see that the necessary deductions from salaries are made. Fractions of a penny are to be treated as one penny. When forwarding form P.O. 168 in respect of newly appointed officers, Chief Postmasters, Officers in Charge, and Telegraph Engineers will give the following information: (1) In the case of married officers, the date of birth of wife and of each living child under the age of fourteen years; (2) in the case of widows or widowers, the date of birth of each living child under the age of fourteen years. Registrar's certificates are not required to prove the age of the children. All that need be done by contributors is to announce the ages of their children.

133. A special form of medical certificate is provided for officers about to retire as medically unfit. These forms will be supplied to the medical referees by the Secretary, G.P.O., when required.

134. When an officer who has been superannuated dies, the Chief Postmaster, Officer in Charge, or Telegraph Engineer, as the case may be, of the district in which he resided, is required to report the matter to the Secretary. The full name and address of the widow and children, if any, and the ages of the children should be given.

135. 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 Assistant Secretary, the Chief Telegraph Engineer, 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.

136. 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 as such, 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.

137. 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.

LEGAL ASSISTANCE.

138. The employment of legal assistance of any kind, including conveyancing, opinions, consultation with or employment of local solicitors, or obtaining the assistance of Crown Solicitors in civil or criminal proceedings, must be first sanctioned by the Secretary, General Post Office.

DISCIPLINE.

139. 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 25.)

140. At each chief post-office, principal telegraph-office, and first-grade post-office, orders given by the Postmaster or the Officer in Charge are to be written in a book (called the "order-book") provided for the purpose, and are to be initialled by the officers to whom they apply. The local order-book should be scanned during the month of January in each year, and all orders which are still current should be repeated in writing, and initialled by the staff in the ordinary way.

141. Chief Postmasters and Officers in Charge of principal telegraph-offices receive the direct instructions of the Secretary, and in money-order and savings-bank and accounting matters of the Controller of Money-orders and Savings-banks, and the Chief Accountant, General Post Office. Chief Postmasters are also required to attend to the instructions of the Inspectors; Officers in Charge, those of Inspectors and Telegraph Engineers. Postmasters and Sub-Postmasters 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 Telegraph Engineer in connection with matters under the control of the Chief Telegraph Engineer.

142. Except in the case of inquiries made by the General Post Office, or by Chief Postmasters, officers must not give any information relative to the movements of Departmental Inspectors in their districts.

143. 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.

144. Charges of malversation of office brought by a junior officer against his superior 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.

145. 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 Postmaster in cases where they have not the information required.

146. 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.

147. 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 public reproach, and their conduct not likely to bring them into trouble or to discredit the Department. Should any case come under review which a Postmaster or Officer in Charge might reasonably have been expected by proper oversight to have prevented, 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 desired or necessary to enable responsible officers to keep in touch with the outdoor habits of the officers and other employees on their staffs.

148. Chief Postmasters, Officers in Charge of telegraph-offices, and other officers in charge of staffs should see that the following precautions, recommended by the Department of Public Health, are taken by persons under their control known to be suffering from consumption. The patient must carry a proper spittoon—the Deitweiller flask is recommended (The best way to destroy the sputum is by fire; and any left in the flask should be chemically treated in order to be made innocuous.) He is to carry the flask in a pocket lined with washable stuff, so that his clothes may not become infected. If after this warning a patient is found spitting on the floor, the Secretary is to be at once informed. The practice of wetting the fingers with saliva in order to turn over the leaves of books or papers is strictly forbidden to all officers. These precautions are required to be taken in the interests of the health of officers, and if they are observed there is little or no danger of infection. Offices at which consumptive officers are stationed are to be fumigated at regular intervals.

149. A Postmaster or Officer in Charge should be careful to see that each officer through whose hands official money or its equivalent 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 a Postmaster liable for any loss consequent thereon.

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

151. 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 surety for a fellow-officer in raising a loan, except from the Fine Fund.

152. 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.

153. 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.

154. Cheques drawn by local bodies, such as a County or Borough Council, may be cashed on the local body indemnifying the Post Office against loss arising from forgery, fraudulent alteration, or any other cause whatsoever.

155. 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 persons of repute, may be cashed by Postmasters, provided the bank on which such cheques are drawn guarantees 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.

156. A Postmaster is not required to receive cheques from the public on behalf of other Departments except as stated in Rule 894.

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

158. 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.

159. The bringing of intoxicating liquor into any post-office premises or post-office mail-van for consumption by officers is prohibited on pain of severe punishment.

160. 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.

161. 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 (including teaching music, &c.), 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 other than the *Katipo*, either in editing, corresponding for, printing, or managing the same, nor must they give information on official matters to any newspaper without authority. Any breach of the last instruction will be followed by dismissal.

162. Suggestions (in envelopes marked "Suggestion") will be received from permanent officers of the Department through the suggestion-boxes at the chief post-offices and the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington, addressed to the Secretary (Postal Division) on postal matters, and to the Secretary (Telegraph Division) on telegraph matters. Papers on postal matters should be forwarded to the Chief Postmaster, and on telegraph matters to the Officer in Charge at the proper one of those points. An annual prize—book or medal—is offered for competition by the staff for the best original suggestion adopted by the Minister for the improvement of the service.

163. If requested to do so by Returning Officers, and if they can be spared, post and telegraph officers are at liberty to act as Deputy Returning Officers or poll clerks. Arrangements with any officers are subject to approval of the Chief Postmaster or the Officer in Charge.

164. It is the duty of officers to assist in any 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 by way of qualifying for promotion.

165. Chief Postmasters in charge of second- and third-grade chief offices must give personal attention to the staff requirements of their money-order offices, and see that assistance is rendered the ordinary staff whenever required. During the early part of December in particular, when no leave is usually granted, officers can and should be spared to assist the money-order staff, whose work is then exceptionally heavy, so that excessive overtime may be avoided. It should be seen that all preparatory and daily work in the money-order offices is kept well up throughout the year, and not allowed to get behind for lack of the necessary assistance. The regular money-order staff should not be varied at intervals of less than six months. Savings-Bank Inspectors will specially report upon the observance of these instructions.

166. Postmasters must provide for their time being fully occupied. They are expected to assist in carrying on the ordinary duties of their offices as opportunity offers. If it is found that an excess of staff at any office is the result of neglect on the part of the Postmaster to take an active part in the work of his office, that officer will be called to account.

167. 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.

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

169. Under section 133 of the Legislature Act, 1908, Postmasters are required to witness claims for absent voters' permits.

170. 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 and Telegraph Act, 1908, or any amendments thereof, be undertaken without the permission of the Secretary. Chief Postmasters will exercise their own discretion about allowing their officers to attend Court as witnesses in private cases. No reference need be made to the Secretary in such cases unless specific reason to the contrary appears.

171. Officers of the Department are not liable for jury service. Officers summoned should appear and claim exemption under section 6 of the Juries Act, 1908, if they have not already done so when their names were first put on the jury list.

172. 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 only. 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.

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

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

175. 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 unguarded 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 (end of day when remittances are made daily) should be remitted to the chief office, so that there will be only a bare supply of money in the office overnight or over Sunday. At least two officers are to be on duty in savings-banks on Saturday nights at those offices at which the banks are open. In cases in which the post- or telegraph-office counter is adjacent to that of the savings-bank, one officer will suffice at the latter if there is an officer at the former the whole time. Safe-keys are to be put into a place of safe deposit nightly. (See Rule 334.)

176. Any article, not the property of the Department or the personal property of the Postmaster or Officer in Charge or of one of his officers, found on departmental premises is to be sent in a registered letter or package to the Inspector of Post-offices, with a report stating where and how it was found. Chief Postmasters, Officers in Charge, and permanent Postmasters are, however, authorized to keep such articles in their personal charge for a week, and to deliver them up to the owners on application. (See Rule 443.)

177. Except on Sundays 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 scrutinizing 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. The transmission of free telegraphic memoranda between officers on Sundays is forbidden.

178. Officers are not permitted to forward their private correspondence with each other free of postage.

179. A Postmaster must forward (mounted on form P.O. 147) to the Secretary, through his Chief Postmaster, any newspaper-extract containing comments or correspondence on the administration of the Department, local or general, on the extension of postal or telegraphic communication, on old-age pension matters, or on any other departmental matters when the extract is 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. At Auckland, Christchurch, Dunedin, 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. 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 telephony, or submarine cables to or from New Zealand, come within the scope of these instructions.

180. Two copies of articles or paragraphs on ocean mail-services, postage rates, telegraph cables, wireless telegraphy and

telephony are required. The second copy, for the information of the High Commissioner, is mounted on form P.O. 222, 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. Only one copy, as a rule, is required of newspaper-extracts relating to other matters. If, however, the extract is one that calls for remark or criticism by the Chief Postmaster or the Officer in Charge, two copies should be forwarded. One is to be mounted on form P.O. 222, and covered with form P.O. 106, on which the Postmaster's or the Officer in Charge's remarks are to be made. In no case is any minute to appear on forms P.O. 147 or P.O. 222 other than the necessary heading and the signature of the controlling officer and the date of despatch. Copies of newspaper-cuttings on any other subject of paramount importance for the time being should also be forwarded to the Secretary.

181. An extract should be affixed in accordance with the printed instructions on the form (P.O. 147 or P.O. 222), and headed as prescribed by the form, the subjects being fully stated.

182. 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.

183. A letter-carrier or a telegraph message-boy 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.

184. Should an officer meet with an accident while engaged in playing football, in bicycle racing, 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.

185. The Department will not be responsible for any damage caused by using departmental property which needs repair.

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

187. 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 head of the office or of his own branch. Officers having to attend at more than one place of business must, as far as possible, attend at stated times, and must 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.

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

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

190. The Chief Post-offices at Auckland, Christchurch, Dunedin, and Wellington are open from 8 a.m. to 8 p.m. All other post-offices are open to the public, unless otherwise specially directed, between the hours of 9 a.m. and 5 p.m.; and at 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.

191. At offices where a luncheon-hour is specially authorized 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 minimize 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.

192. 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 the operation of 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.

193. 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 Secretary. English mails are not to be sorted on Sundays or holidays except on special occasions and by special permission from the Secretary. The sorting of other mails on holidays is not to lengthen the time during which offices are open to the public; but mails received up to the time of closing the office must be completely sorted. Local mails delivered at the office before or at the time of opening to the public are to be sorted and distributed.

194. 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.

195. Before telegrams are accepted on shop-holiday afternoons the list of telegraph-offices is to be consulted to ascertain whether the telephone-office also is closed. If it is, senders are to be reminded that telegrams will probably not be delivered that afternoon.

196. 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, Queen Mary's Birthday, the Prince of Wales's Birthday, Dominion Day, Labour Day, the King's Birthday, St. Andrew's Day, and Boxing Day, and on special leave being obtained may be flown on local festival days. When a day on which flags would be flown falls on a Sunday, the flag is to be hoisted on the day on which the festival is observed.

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

198. In the event of the death of a foreign sovereign, flags on public buildings are to be flown at half-mast on the day of the sovereign's death, and also on that of the funeral; the authority of the Secretary to be obtained first.

199. When a departmental flag is in need of repair, it should be sent to the Controller of Stores, with a note explaining where it is from and for what purpose sent. The Controller of Stores will have the flag repaired and returned or will issue a new one. **Flags must be kept in good repair and not allowed to remain frayed at the edges.**

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

201. 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. Sufficient staff must be provided on holidays to meet all public requirements and avoid occasion for complaint.

202. Special announcements as to holiday attendance or duty are made from time to time in the Official Circular. A notice of holiday-closing must be exhibited in some conspicuous place at any 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. Newspaper advertising charges are not to be incurred in announcing holidays.

203. When a holiday or a half-holiday is authorized at a non-permanent office, the Chief Postmaster is to instruct the Postmaster to publicly notify as widely as possible the intention to close. A notice must be exhibited in a prominent place in the public office, and every other available means used to circulate the information.

204. When requested by the General Manager or a 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.

205. An attendance-book for all officers of the Department, including telegraph message-boys, must be kept, and in each should be recorded the time of arrival and of departure, and the total daily attendance, and any irregularity in attendance. In all cases the actual and not the officially due time of attendance must alone appear. A list should be prepared showing the order in which officers are to sign: new entrants to sign at bottom, the list being revised monthly or quarterly. All officers should have access to some time-book at the time of beginning work and of leaving work, and the entries are to be made then, and not earlier or later. No excuse will be accepted for entries made in anticipation of beginning or of leaving work. Any irregularity in connection with time-book entries is a serious offence, and any officer at fault in respect thereof may be very severely dealt with. A red line should be drawn across the book at five minutes past the hour 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, 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. All officers must sign the attendance-book, with the exception of the Chief Postmaster, the Assistant Postmaster at chief post-offices, the Officer in Charge and the Assistant Officer in Charge at separate telegraph-offices, and the Postmasters at first- and second-grade sub-offices. 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.

206. Punctual attendance is of the greatest importance, and must be strictly insisted on. In reporting on the merits of an officer, it should be stated whether his attendance has been regular and punctual. When late attendance exceeds one hour and is not satisfactorily accounted for, in addition to being recorded on the quarterly return, the offence must be reported to the Secretary. (See Rule 284.)

OVERTIME.

207. For overtime regulations see Rules 1072-82.

LEAVE OF ABSENCE.—HOLIDAYS.

208. The following days in each year are departmental holidays:—

- (1.) New Year's Day, Good Friday, Easter Monday, His Majesty's Birthday, Christmas Day, and Boxing Day.
- (2.) Whenever any of those days falls upon a Sunday, the day following is substituted for it.

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

209. Any post or telegraph office on the days aforesaid shall, in the discretion of the Minister, be open to the public for a half-hour or any longer time in the morning from the usual time of opening, and for a half-hour or any longer time in the evening, to be duly announced; and in respect of the Saturday preceding a holiday falling on a Monday, any delivery of letters by any letter-carrier which on another Saturday would be made once shall be made twice on that day.

210. Nothing herein shall prevent the Minister from requiring the services of any officer during any such holiday in case of emergency; but in that case such officer shall be entitled, in lieu thereof, to a holiday ("time off") upon such other occasion as shall not interfere with public business, and in such case no overtime shall be payable. Time off will not be added to annual leave of absence, nor be allowed to accumulate beyond official necessity.

211. Every officer in the Post and Telegraph Department may be granted by the Minister leave of absence for recreation on the following scale:—

- (1.) When an officer has served for fifteen years or upwards, not exceeding twenty-one working-days in each year.
- (2.) When he has served less than fifteen years, not exceeding fourteen working-days in each year.
- (3.) Telegraph message-boys, seven working-days in each year, after one year's complete service.

212. The granting of any such leave of absence shall be subject to the express conditions,—

- (1.) That the behaviour of the officer has been in every way satisfactory;
- (2.) That the total intermittent leave during the previous twelve months has not exceeded five days;
- (3.) That absence from illness or accident has not exceeded six days; and
- (4.) More generally, that his official duties have been properly performed.

For each day's absence in excess of the number of days allowed for intermittent leave or for sick leave one half-day may be deducted from the annual leave of absence granted for recreation.

213. Temporary officers are entitled to statutory holidays and to fourteen days' annual leave in each year after one year's service, subject to the general regulations governing annual leave. They are not entitled to any other leave.

214. In the case of officers holding positions superior to that of telegraph message-boy, any time served as telegraph message-boy will be reckoned in computing the length of service for annual-leave purposes.

215. No officer shall be entitled to claim leave of absence as a right, and if for any cause the Secretary thinks such leave ought not to be granted, he may refuse the same in any case, subject to the approval of his action by the Minister.

216. When an officer is absent from duty through sickness on a Saturday, and resumes on the following Monday, the intervening Sunday is not to be considered as part of such officer's sick-leave. His absence amounts to one day. As a general rule, special leave granted to officers to enable them to visit their homes or otherwise absent themselves from duty on account of serious illness in their families, is to be deducted from annual leave.

217. An officer failing to avail himself of the annual leave provided will not on that account be entitled to a more lengthened leave in any subsequent year, unless under special circumstances approved by the Minister.

218. In cases of illness or other pressing necessity the Minister may grant to any officer such extended leave, not exceeding twelve months, and on such terms, as he thinks fit.

219. The Governor may, on the recommendation of the Minister, grant to any officer in the Department of at least ten years' continuous service twelve months' leave of absence, and to any officer of lesser period of service any time not exceeding six months' leave of absence, on half salary. During such period of absence no officer shall be entitled to receive any annual increment.

220. Where it has been decided to dispense with the services of any officer, he shall not be entitled to any leave of absence, either at the time or in contemplation of his services being so dispensed with; nor shall any officer who retires from the service upon a superannuation allowance be granted more than three months' leave of absence immediately prior to or in contemplation of such retirement, except in case of physical or mental infirmity, when the Governor may grant such further leave as the circumstances justify.

221. Officers voluntarily retiring shall not be entitled to leave on or immediately prior to retirement.

222. The annual-leave-of-absence schedules are required to be prepared in duplicate by Chief Postmasters, Telegraph Engineers, and the Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington, who, after personally scrutinizing and approving of or correcting them, will forward one copy, showing the leave granted, to the Secretary not later than the 15th day of December in each year. Thereafter they will themselves be responsible for the release of officers for the proper period without further reference to the Secretary.

223. 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 3rd December. 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 January to the 30th November. At the end of the year the schedule held by the local controlling officer is to be carefully revised, and any deduction necessary on account

of leave taken during December is to be made from the leave authorized. All such deductions are to be notified to the Secretary.

224. Two sets of schedules are to be prepared in which the names of officers are to be entered in alphabetical order, as follows:—

- (1.) Officers at the Chief Office.
- (2.) Officers at sub-offices, which should be set out in alphabetical order.

225. Linemen should make individual applications to the Chief Telegraph Engineer, through the District Telegraph Engineers.

226. In cases in which officers do not desire annual leave, their names, and the names of their offices, length of service, and leave taken, must appear in the proper places.

227. 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 too many officers being absent at one time.

228. 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 military 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 message-boys should be designated "Message-boys," and Post-office messengers "P.O. Messengers." Each schedule and its duplicate must exactly correspond in the order, number of entries, &c. Officers' length of service must be checked by the Departmental List.

229. Care must be taken to see that when more than the authorized 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.

230. 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 misconduct or indifferent record 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.

231. Officers sitting for the Civil Service Examinations may be granted leave for the whole day on each of the days they sit for examination if arrangements for their relief can conveniently be made locally.

232. Subject to departmental requirements, leave of absence will be granted to Post and Telegraph officers when required for service under the Defence Act, and such leave is not to be deducted from annual leave of absence.

233. Special leave in order to attend rifle shooting meetings in New Zealand may be granted to officers who are members of the Territorial Force or of recognized rifle clubs, provided that such officers have been chosen to represent their corps or rifle club at such meeting. Application for such leave will not, how-

ever, be granted if the absence of the officer would be undesirable or inconvenient as regards the working of the office in which he is employed. Such special leave to be in addition to the ordinary leave of absence. Application for this leave is to be made to the Secretary, through the usual channel, and is to be accompanied by a report whether it can conveniently be granted.

234. 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, unless on business of the Department; and when an officer takes his annual leave as part of sick-leave a separate advice must be forwarded for each description of leave. An officer failing to report himself on the expiration of any authorized 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.

235. On the arrival of a relieving Postmaster for relief duty, a Postmaster is to hand over charge of the office as soon as possible, not necessarily in business hours. The relieving Postmaster will be expected to report any failure on the part of the Postmaster to carry out this instruction.

236. On Form P.O. 65 ("List of Absentees") a weekly statement of absentees must be sent to the General Post Office by Chief Postmasters, Telegraph Engineers, 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.

237. In every case of reporting any absence of officers by the weekly list or otherwise care must be taken to see that the full initials of officers are given, and the reference numbers quoted correctly. Where an officer is granted special leave an indication of the nature of the leave should be furnished, as, for example, "special, quarterly," "special, bereavement," &c. Leave by substitute or in lieu of overtime need not be included in the weekly return, which must be forwarded to the General Post Office promptly.

238. 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.

239. In case of absence from illness or accident for any period extending beyond two days a medical certificate on form P.O. 267 is necessary, but Postmasters or Officers in Charge may require that a certificate be supplied forthwith. The certificate must 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.

240. 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 any time longer than is absolutely necessary. A medical certificate must accompany each weekly report. When a medical certificate is not forthcoming from an officer on sick-leave, the request for a certificate must be made to the doctor by the patient, and not by his

controlling officer. When an officer is granted sick-leave for a definite period it is not necessary for a medical certificate to be supplied until the expiry of the period, and then only if further sick-leave is required. The utmost vigilance should be exercised to prevent or detect absence on a false or insufficient plea of illness. Malingering, if proved, will be followed by dismissal. If a medical certificate when tendered does not state the nature of the ailment, the doctor should be asked to amend it. A certificate that an officer is unfit for duty is incomplete.

241. The maximum amount payable for the medical examination of an officer of this Department, whenever ordered, is 10s. 6d.; and this should be made clear to medical practitioners before any examination is arranged for. This fee does not apply to special examinations made to determine cases of ill health, &c. Claims for this service must be submitted to the Secretary for approval.

242. Officers on leave, &c., must bear in mind the necessity of resuming duty at the proper time. They must not allow the pursuit of any private object to interfere with their resumption of duty.

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

244. Applications for extension of leave of absence will not be entertained unless it is clearly shown that the circumstances of the case are of an altogether exceptional and pressing nature.

245. Exchange of duty or leave by substitute not exceeding one day may be arranged between officers with the consent of the Chief Postmaster or the 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. [This regulation is to be read with any office regulation specially sanctioned by the Secretary for interchange of duty at any office.]

246. 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.

247. 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.

248. Chief Postmasters 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 for all permanent officers on the chief post-office and sub-office staffs. Other controlling officers will furnish to the Secretary a complete return of their officers absent on account of sickness. 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.

249. 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: (1) While actually travelling on shore, 10s.; (2) while relieving, 7s. 6d.; (3) while at sea — for the first day, 5s.; for subsequent days, 2s. 6d. Except, however, that cadets and other junior officers drawing salaries not exceeding £110 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 of arrival at station. Cost of transport by land and sea will be paid by the Department.

250. Except in cases where a higher rate is or may be specially authorized by the Minister, other officers travelling on the service of the Department will receive the following allowances for personal expenses: Per diem: (1) Officers drawing salaries not exceeding £400 per annum, 10s.; (2) officers drawing salaries exceeding £400 and not exceeding £600 per annum, 12s. 6d.; (3) officers drawing salaries exceeding £600 per annum, 15s.: *Provided that while at sea the allowance shall be—for the first day, 5s.; for subsequent days, 2s. 6d.* Such allowances shall include meals and portorage. Portorage includes the cost of employing a porter to handle luggage at a wharf, hotel, or railway-station, and must be paid for out of the daily allowance. The conveyance of personal luggage from or to a railway-station or wharf or other terminus, to or from the home of an officer travelling on public service, or to or from hotel or boardinghouse at which he is staying, is not defined as portorage, and may be allowed, provided that cab-hire is not charged for the same journey.

251. Travelling-allowances are paid only where an officer is necessarily absent from his headquarters at night; but for all journeys where an officer is not obliged to be absent at night, actual expenses will be paid to an amount in no case exceeding the full daily rate above authorized for personal expenses, on production of a statement giving details of the nature of the charges, with dates, places, and to whom paid. Any of the foregoing rates may be abrogated only on the special authority of the Minister.

252. Cost of transport by land or sea will be paid by the Department, or, when paid by the officer travelling, will be recouped to him on production of vouchers; but no vouchers for such expenses will be required for sums not exceeding 5s., and vouchers for railway fares will not be required if the railway travelled upon and the extent of the journey are stated. (See Rule 1098.)

253. Officers are not entitled to draw travelling-allowance for any time during which they perform relieving duty, except as follows: When, in performing relieving duty, an officer is not required to stay more than three nights in the place where such duty is performed, he may claim to be paid travelling-allowance instead of relieving-allowance if his expenses for the time of his stay are not fully paid for by the relieving-allowance; and if he so claims he will be paid accordingly on submitting vouchers.

254. 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.

255. Unmarried officers on transfer from one office to another are expected to take their luggage with them when travelling by train or steamer, and must not, except under exceptional circumstances, incur additional expenditure by forwarding their luggage separately.

256. 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 has been authorized. 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.

257. Claims for refund of any gratuities paid by officers on transfer or travelling on public service, to stewards, waiters, &c., will not be recognized by the Department. Sleeping-berth accommodation on railway-trains is to be paid for out of travelling-allowance. The following officers only of this Department are authorized, when travelling on public business, to engage deck berths or deck cabins: The Secretary, the Assistant Secretary, and the Chief Telegraph Engineer. Cab-fares are payable by the Department when officers are travelling on departmental business, but care must be exercised not to incur any such expense unnecessarily. In the larger towns trams must be used.

258. The Department will not pay travelling-expenses to officers undergoing departmental examinations at offices other than their own. As a general rule such examinations can be conducted under proper supervision at local offices.

259. Official railway season tickets are to be returned to the Secretary immediately they expire.

260. Mail contractors are required to provide free passages for postal officers of the Department travelling on postal inspecting or special duty, but not for telegraph officers, or for any officers on their way to a place for relieving duty or in process of removal. Passage-orders are to be issued for such officers.

261. 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. Passage-orders should be provided for the complete journey if possible.

262. Officers relieving Postmasters must furnish the nearest agent of the Bank of New Zealand with specimens of their signatures, for the purpose of verifying the countersignatures to Treasury cheques and the signatures to cheques drawn on the Postmaster's Deposit Account.

263. The attention of all officers is called to Regulation 4 (given hereunder) of the Civil Service Regulations, dated the 23rd January, 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.”

264. 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. 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 due for the work done by such deputy are paid to the Acting-Postmaster, and by him to the Post Office Account.

LEARNERS' SCHOOLS.

265. Learners will be paid salary on cadets' scale from the date they take up duty in the school, 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.

266. 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 school 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.

267. Attendance must be punctual and regular. An attendance-book is to be kept in each school, 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.

268. Learners are to give implicit obedience to the instructor's orders; and 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 not discredit either themselves or the Department.

269. 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. An instructor must satisfy himself that learners other than those living with relatives are placed in respectable lodgings, and should make occasional visits at the lodginghouses 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.

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

271. A report on any lad learning telegraph-operating should be sent to the Secretary on the form "Quarterly (or Two-monthly) Report on Junior Officers practising Telegraph-operating" at the proper time.

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

273. Visitors are to be forbidden entrance to the school except upon official business.

ERRORS AND IRREGULARITIES.

274. All postal or telegraph errors and irregularities must be reported without delay, the postal to the Inspector of Post-offices, the money-order and savings-bank to the Controller of Money-orders and Savings-banks, and the telegraph to the Inspector of Telegraph-offices through the Chief Postmaster or the Officer in Charge.

Complaints about telegrams (errors, delays, &c.), after being acknowledged, should be sent to the Inspector of Telegraph Offices for investigation. Any Postmaster or officer failing in this duty will, in addition to being fined, incur the serious displeasure of the Minister.

275. An error-record must be kept in each chief post-office, also in the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington, in which is to be entered each error or irregularity committed at chief or sub post-offices. In the Auckland, Christchurch, Dunedin, and Wellington Postal Districts the Officers in Charge will keep the record of telegraph errors for the district. 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.

276. 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-record, as well as cases in which punishment is ordered to be inflicted by the General Post Office. In cases in which the number or nature of errors made by an officer during a quarter warrants it, the circumstances will be noted on his appointment file for consideration when the next Classification List is being prepared.

277. Separate reports to the General Post Office of errors for which fines are provided are not required. At the end of each quarter a schedule of errors is to be supplied on form P.O. 350 to the Inspector of Post-offices in the case of postal errors, and to the Inspector of Telegraph-offices in the case of telegraph errors.

278. When an officer against whom errors are recorded is transferred to another district during the currency of the quarter, a note indicating the fact should be made on the error schedule opposite the entries relating to the officer.

279. 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.

280. 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.

FINES.

281. Errors recorded against officers are reviewed at the end of every quarter, when, should an undue number appear, a fine is inflicted. No local fine is to be inflicted without express instruction from the General Post Office. The quarterly schedule (P.O. 350) is to include all cases. Fines for gross negligence or breach of discipline will be inflicted as soon as possible after the offence is committed.

282. All fines are to be accounted for monthly to the Chief Accountant. 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 Chief 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 Chief Accountant with the monthly fine return.

283. Particulars of fines inflicted on mail contractors must be entered on a "Statement of Miscellaneous Receipts," the number of the official papers being quoted against the entry.

284. Every case of late attendance must be reported on the quarterly return. (See Rule 206.)

285. 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.

286. Any communication received from the public on any departmental matter whatever must be recorded and acknowledged at once on the proper form.

287. Any letter from any of the public requiring an answer is to be replied to with the greatest possible despatch. No laxity in this respect is to be permitted or overlooked. As soon as all the points in any letter can be replied to the reply is to be written and sent away; and, if necessary, a reply is to be sent *ad interim*, in order to prevent the unnecessary writing of reminders. This instruction does not qualify the duty of acknowledging a letter immediately on its receipt.

288. If any inquiry or question of a general character arises during the course of the correspondence in the office, it is not to be allowed to delay the despatch of the answer. Notes can be made and left on the file of papers for subsequent treatment.

289. 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, unless a special form is provided, 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. Any papers to be gummed down should be affixed to a separate sheet, covered by the communication the papers are to explain.

Mount note, quarto, and other small-sized papers which have to be sent to the General Post Office on stout foolscap backing-sheets, not less than 4 in. from the top of the sheet, and fastened at the left-hand upper corner. Service telegrams are to be mounted in order of time and date successively from bottom to top. Papers belonging to chief-office files are not to be sent to the General Post Office unnecessarily. Foolscap paper is to be used in correspondence of departmental officers with the General Post Office.

- (2.) Form P.O. 318 (chief-office record form) may be used, and does not require to be covered with form P.O. 106. Do not retain such a record, but return it to the originating office after extracting any information necessary for your own records.
- (3.) Files of papers are to be read from below upwards. Last-written papers are always to appear on top of a file.
- (4.) Unless it is necessary for their proper understanding that two or more subjects should be kept under review simultaneously, do not treat of them on the same papers: separate subjects submitted together by the public, for instance; and treat of them on different papers.

- (5.) Quote the record number of any file of papers to which reference has to be made in the one under action.
- (6.) In a communication regarding an officer give full initials, the designation, and the station. See that an officer making application to the Secretary (Staff Division) on any matter adds to his signature his classification title and number.
- (7.) Refer to antecedent subjects with brevity, but always quote in the margin dates and reference numbers. Mark important points with a marginal line or an underline.
- (8.) Do not return any official paper of any kind, whether it requires a reply or not, without some observation showing that it has been received. Write such observation, if possible, directly below the communication to which it replies, so that the questions and answers, or observations and rejoinders, may appear in consecutive order according to their dates. Leave a paper on a file with the front side upwards. If it is inconvenient to do this, use another sheet rather than leave the paper front downwards.
- (9.) Do not write original memoranda on the second half of the back of form P.O. 106. If the form is not sufficient, continue the memorandum on a separate sheet or separate sheets. Succeeding minutes may be continued on the first half of the back, but not the other, the sheet being doubled up throughout its length for the purpose. Do not turn up corners. Do not write close up to the left-hand top corner where the sheet is fastened. Number the minutes. If a minute is carried over to a separate sheet, the number is to be prefixed to the portion carried over.
- (10.) Gum sheets written on both sides, and requiring to be mounted, along the whole length of the outer edge (left hand).
- (11.) All official papers, covers, and envelopes must bear the official designation of the officer to whom sent. Do not address official communications, unless of a confidential character, personally to officers.
- (12.) Do not retain official papers which are records of the General Post Office, but return them 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.
- (13.) Address letters for the Secretary's office to the Postal Division, the Telegraph Division, or the Staff Division, according to their nature, and enclose them 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., to be included in the Staff Division. Records with the prefix "O.R.," "Tel.," "Staff,"

“Appt.,” and “B.F.,” to be returned to the General Post Office in envelopes addressed to the Telegraph and Staff Divisions; P.O. papers in envelopes addressed to the Postal Division. Correspondence enclosed in brown-paper envelopes to be tied up with the letter portion of the mail. When one “cameo” sealing-label is not strong enough to keep an envelope closed owing to the bulk of the contents, two labels to be used. If necessary, string also is to be used.

- (14.) Address to the Inspector of Post-offices letters and telegrams for the General Post Office concerning inland mails and mail-contracts and the conveyance of foreign mails along the coast. Such letters are to continue to be enclosed in covers addressed to the Postal Division. Use form P.O. 20 for communications with the Inspector of Post-offices on the subject of inland mail-services. Insert the part and number of the service. Send a rough sketch of the route.
- (15.) Send to the Chief Accountant telephone-route forms, applications in connection with new subscribers or for amendment of existing connections, and claims for payment other than those for payment of overtime or of travelling-allowances.
- (16.) About the closing of envelopes see Rule 315.

290. All records dealing with the business of the Department from its earliest stages are to be carefully preserved, and on no account destroyed except by the special authority of the Secretary. In the term “records” is included correspondence, letter-books, and suchlike documents. This direction does not apply to account forms, letter-bills, &c., the destruction of which on the expiry of a stated period is provided for in the rules.

291. 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.

292. Should communications of an official nature be received from persons outside the Dominion, 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 Dominion; 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 re-address letters, &c.

293. Correspondence with other Departments is to be conducted by the General Post Office or by local chief offices. Sub-Postmasters in every case must refer matters for correspondence with other Departments to their Chief Postmasters.

294. 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. Should any person require the use of the telegraph concerning his correspondence in the Dead Letter Office, or at any post-office, the telegram and, if necessary, the reply thereto must be paid for. 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.

295. Letter-carriers, post-office messengers, mail-cart drivers employed by the Department, and telegraph message-boys at the larger offices are supplied with uniform, and the Postmaster or the Officer in Charge must see that they wear this when on duty, and that it is kept clean and not misused. When officers and persons wearing uniforms are engaged on indoor duty new tunics should be taken off and last year's worn. Post-office messengers will be supplied with canvas aprons for protecting their uniforms while cleaning and performing other work likely to soil the cloth. The aprons are to be applied for on form Acct. 225. Lockers should be provided in which to hang up uniforms. In the event of the promotion or resignation of an employee who is supplied with uniform the tunic must be properly cleaned and repaired at a cleaning establishment, and, at the discretion of the Postmaster or the Officer in Charge, transferred to his successor if it will fit him, the Controller of Stores being at once advised. If it will not fit him it must be sent to the Controller of Stores with form P.O. 296, and requisition made in the usual way for a new tunic. In all cases new inside bands must be sewn into caps or helmets. Trousers which have been worn are not to be transferred from one man or boy to another. The following are the articles of uniform clothing which letter-carriers are required to wear: Tunic, trousers (walking, cycling, or riding), overcoat, cycling suit, shako, black boots, leggings. For telegraph message-boy: tunic, trousers, black boots, overcoat, and leggings. For schedule of uniforms and forms of requisition to be used see form Acct. 282A. Letter-carriers' sorters may be supplied with overcoat and leggings.

296. The wearing of unauthorized badges, such as fern-leaves, football colours, &c., must be immediately checked. Letter-carriers, post-office messengers, and telegraph message-boys 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.

297. Chief Postmasters, Officers in Charge, and Postmasters are required to see that uniformed employees under their control present at all times a clean and tidy appearance; that they wear the full uniform, whether they are on duty or are proceeding to or from their homes; 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. The report will be in this case made monthly also to the Secretary by Officers in Charge and to Chief Postmasters by Postmasters.

298. Applications must not be made for new uniforms more than three months prior to the date of their becoming due. If it should be necessary to make an earlier application, a memorandum should accompany the requisition, setting out the reason therefor.

299. One tunic and two pairs of trousers are expected to last for one year. Letter-carriers' shakos are to be worn for two years, and white helmets, which are expected to last for three

years, are to be used for summer wear. The official ciphers on letter-carriers' shakos are to be kept and used again when new shakos are issued.

300. All cases and alleged cases of leaky or faulty waterproof overcoats must be reported to the Controller of Stores, the overcoats in question accompanying the report.

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

TENDERS.

302. Except as otherwise specially ordered, departmental tenders of every kind must be submitted unopened to the Tenders Board through the Secretary, General Post Office. The Board sits in Wellington.

PROPERTY, STORES, AND STATIONERY.

303. 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 invoices sent with the goods by the Controller of Stores or the District Storekeeper. The massing of any departmental property in the stores ledger, instead of entering it by the article or the part of an article as invoiced, will be seriously noticed.

304. The storing of any inflammable material in the roof of any departmental building is strictly forbidden. Experience has proved that it is almost impossible to cope with a fire breaking out in a roof.

305. Returns of departmental property and stores for issue, except telegraph material and linemen's tools, must be made to the Controller of Stores, on form P.O. 76, on the 30th June in each year. All vouchers or authorities in support of issue 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 Controller of Stores through Telegraph Engineers.

306. Requisitions for supplies of telegraph or telephone material must be made on form Acct. 225, and forwarded to the Chief Telegraph Engineer through the Telegraph Engineers. 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.

307. 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 Inspector of Post-offices for authorization. Sub-Postmasters will make requisition through their Chief Postmasters for any supplies they require. When applying for office fittings, sketch-plans in duplicate of the required articles should be forwarded. When it is desired to recommend repairs, &c., in post-office buildings, controlling officers are in the first instance to confer with the Public Works Engineer for the district, and obtain his advice as to what works are really necessary and the best method of carrying them out.

308. 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.

309. Supplies purchased from persons other than the authorized contractors (if any) will be charged against the officer making the purchase. Bicycle accessories, towelling, dusters, scouring-flannel, and metal-polish must be obtained from the Controller of Stores.

310. It is necessary, when sending material, &c., either by rail, post, or boat, to the Controller of Stores for repair or disposal, that an advice giving full particulars should at the same time be forwarded under separate cover. The advice is also to say how goods or separate articles are to be disposed of. All parcels must bear a clear date-stamp impression, and have the name of the office of despatch written on the outside cover. All articles to be repaired should be sent to the Controller of Stores, and not to the Laboratory.

311. When shipping cases the exact measurements must be given on the boat-note, the duplicate of which must be sent to the Controller of Stores as soon as possible. The boat-note should also state whether the cases are empty or full.

312. 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.

313. Copies of *Hansard* are forwarded by the Government Printer for exhibition at post-offices, and should be immediately available to the public. 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 willing to take them. Old copies of the Railway Time-table may be similarly treated after each new issue is received.

314. 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 more than 1 cwt. has accumulated, a report of the quantity and description of the material must be furnished to the Controller of Stores, who will instruct the office concerned as to its disposal. Smaller quantities from sub-offices may be sent to the Telegraph Engineer, whose authority, however, should first be obtained. Empty sulphate-bags must be returned at once to the Controller of Stores. All empty cases and boxes marked "To be returned to the Controller of Stores [*or District Storekeeper*]" must be returned as directed without delay.

315. Free distribution is not to be made of the "cameo" adhesive sealing-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. Supplies of the "Found open" docket, P.O. 134, are to be safeguarded and used with the same care and attention.

316. 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 bottom 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. 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 responsible for the care of the apparatus.

317. Telegraph Engineers 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 Telegraph Engineer 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.

318. A standard list, form P.O. 108, of printed forms, books, stationery, mail-bags, &c., kept in stock by the Controller of Stores, is issued to each Postmaster, and attention is directed to the instructions printed thereon. Additions, deletions, and alterations will be notified through the Official Circular extracts, and the Standard Stationery List must be kept up to date. This instruction also applies to the Standard Stock List, form Acct. 285.

319. 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.

320. Linen, leather, or canvas labels should be returned to the office of despatch, so long as they remain fit for further use. The original address on a label is not to be altered.

321. 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 of the office from which a bag was originally issued is to be marked at the top of the bag under the rings in small letters sufficient for identification purposes only. When a bag is stencilled for use between two offices, it must be marked with the names of the two offices on both inside and outside in letters not less than 2 in. in length, thus:—

WELLINGTON
TO
AUCKLAND

AUCKLAND
TO
WELLINGTON

the office of destination to be marked across the bag not more than 1 ft. from the bottom. Bags which are not intended for regular use between two offices should be left blank, except for the identification-mark at the top of the bag. All offices receiving blank bags must return them immediately to the offices to which they belong, if they are not at once required for a return mail. Black oil-ink alone is to be used in stencilling. Chief Postmasters should give their personal attention to seeing that this system of marking bags is properly understood and carried out.

322. The Controller of Stores will supply, on requisition, perforated bags for the carriage of live bees by post. These bags are to be used only for enclosing boxes containing live bees, and they will be marked accordingly. No large stock of these bags is to be kept at any office, and none at any office not usually sending live bees through the post. Between offices which are likely to require them—namely, at places where apiaries are situated—two bags may be kept in hand. These bags are as far as possible to be kept separate from other mail-bags. They should be given in charge of the purser in the case of steamers or of the guard in the case of trains.

323. Waste paper and office-sweepings, if placed in mail-bags, must be carefully examined before being disposed of, and the bags turned inside out. Waste-paper baskets are not allowed in instrument-rooms.

324. 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.

325. 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.

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

327. Mail-bags, hampers, and other departmental material must on no account be used for private or other irregular purposes. Any officer converting departmental property, temporarily or permanently, to private use will be very severely punished.

328. 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.

329. The undermentioned books and forms, when out of use, and after having been kept for the periods set against them, are to be destroyed. Old twine is to be disposed of in the same manner. By "old twine" is meant used twine only.

Sub-offices are to send their waste in ordinary mail-bags to their respective chief post-offices for disposal. Each bag should not exceed 56 lb. in weight. Care, however, must be taken that no stores, particularly from sub-offices, are improperly returned as waste.

At all offices the check of books and forms is to be made by two senior officers, who must certify in writing to having checked the matter sent, of which full particulars must be recorded, before the matter is despatched.

330. Books and forms out of date are to be kept as follows :—

Book or Form.	Period for which to be kept.
Acknowledgment of receipt of remittance	One year.
Advice of remittance	One year.
Attendance-book	Three years.
Automatic franking-machine butt	One year.
Butts of cheque-book	Three years.
Cash Account book (sub-office)	Ten years.
Cash Account book (Government Insurance)	Ten years.
Certificate and notice of transferred parcel	One year.
Circuit slip, stop-station and unsent message	One year.
Circular from Chief Postmaster	One year.
Daily Cash Account book	Ten years.

Book or Form.	Period for which to be kept.
Date-stamp-impression book	Two years.
Delivery-statement telegram	One year.
Duty-sheet and exchange-of-duty slip	One year.
Engineer's stock, articles written off	Three years.
Filled sub-office journal	Ten years.
Leave advice	Two years.
Ledger summary	Five years.
Lineman's instructions	Five years.
Machinery schedule	Two years.
Mail - book, way - bill, and sub - office and local letter-bill	Two years.
Memoranda <i>re</i> sub-office account, &c.	One year.
Money-order telegram, receipt for	Two years.
Notice to the public	One year.
Obsolete form	To be returned at once.
Packing-list (Store)	Three years.
Parcel card and notice	One year.
Post and Telegraph Guide	One year.
Press copy of account	Ten years.
Private-box receipt-butts.	Three years.
Redirection order	One year.
Registered letter receipt and counterfoil	Five years.
Requisition for stationery	One year.
Schedule and butts (Government Insurance)	One year.
Service telegram	One year.
Stamp-impression book	Two years.
Stamp requisitions, Nos. 124 and 125	One year.
Storekeeper's advice	One year.
Sub-office Post-office account	Three years.
Telegraph form (copy of) Acct. 210	One year.
Telephone exchange, demand for subscription (Acct. 186)	One year.

331. A safe is only supplied on requisition being made to the Controller of Stores. Requisition must be made on form Acct. 225, and must be forwarded through a Chief Postmaster, except in the case of the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington, when it will be sent direct. The requisition must be accompanied by a covering letter giving reasons for the application, and stating the size of safe required. The Controller of Stores will obtain the necessary approval of the issue of the safe.

On issuing a safe the Controller of Stores sends a packing-list to the officer concerned, and, when that officer is a Postmaster, sends also a duplicate of the packing-list to the Chief Postmaster. In the case of the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington, a packing-list will be sent to the Officer in Charge alone. If it is necessary or desirable to make local purchase of a safe, the requisition must be made in the same way, and the same procedure for the issue of authority gone through, as if the Controller of Stores transferred the safe from his stock. The Chief Postmaster (or, in the case of the exceptions, the Officer in Charge) is held responsible for seeing that the duplicate keys of a safe are enclosed in a sealed packed indorsed, "Duplicate key No. of safe at [Office]," and deposited with the local or nearest local branch of the Bank of New Zealand. Immediately the duplicate keys have been so deposited and a receipt for them obtained, the receipt is to be filed at the chief post-office or the telegraph-office, as the case may be, and the Controller of Stores informed of the fact. Before a safe may be

transferred from one office to another application for authority must be forwarded to the Controller of Stores, who will submit it to the Secretary.

Form P.O. 170 is to be filled in and posted without unnecessary delay to the Controller of Stores in the following cases: When reporting the transfer of a safe; when reporting the bringing into official use of a privately owned safe; or when reporting the disposal of the keys of a safe supplied by the Controller of Stores.

332. Any safe used by the Department, but not its property, should be reported to the Controller of Stores on form P.O. 170, inscribed with a statement of that fact. When reporting on the proposed opening of a money-order office or savings-bank, or a postal-note office, Chief Postmasters should in every case state whether or not the Postmaster has suitable safe-accommodation.

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

334. 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. No safe-key is on any account to be duplicated or copied without the permission of the Secretary. 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 key of the office or mail-room safe must be retained at all times in the personal custody of an officer. Any controlling officer permitting any departure from this rule will be held responsible for losses resulting therefrom equally as though he immediately caused the loss. The need for the greatest care, both in regard to keys and to securing offices at night, must be emphasized by controlling officers. Postmasters who are Registrars of Births, Deaths, and Marriages are reminded that registers are not to be placed in post-office safes.

OFFICIAL PUBLICATIONS.

335. The Post and Telegraph Official Circular and the Post and Telegraph Monthly Bulletin are published monthly, the Guide Supplement monthly, and the reprint of Circular memoranda as nearly as possible yearly. They are intended for the use and information of departmental officers. The Official Circular extracts and reprints therefrom are confidential.

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

337. The official orders contained in the Circular are to be extracted therefrom and placed among the rules in this and other books. 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.

338. The monthly notifications respecting official correspondence, newspapers registered, offices opened, closed, or altered, &c., must be posted without delay into the respective printed lists, or into the Guide.

339. The latest issue of the Bulletin contains 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.

340. 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 as having read it. The initialled copy is to be filed for future reference.

341. The Post and Telegraph Guide, issued half-yearly at the beginning of February and August, 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. All officers of the Department are to read it as a handbook in conjunction with these rules.

342. 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 will already have been incorporated in the Guide. All these are to be carefully checked.

343. Every care must be taken to insure the accuracy of these publications by means of the reporting-forms provided for the purpose. Chief Postmasters will check the entries in the tables in the Guide for the offices in their respective districts, except separate central telegraph-offices. A regular and frequent partial check of different portions will permit of this being done satisfactorily without undue labour.

344. The half-yearly revise of the Guide for the Secretary should be posted at each chief post-office on the 10th January and the 10th July, and any information to be supplied by Postmasters should reach their chief offices not later than the 7th of the respective months. A special form (P.O. 10) is supplied to Chief Postmasters for the revise, and every care must be taken to insure the accuracy of the information given. The topographical position of new offices must be shown by giving the distance and direction from the nearest permanent office—*e.g.*, "10 miles N.E. Otaki." The name of the county is also to be shown.

345. 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. Non-permanent post-offices, where postal work only is conducted, are furnished with a copy of the February issue only.

346. The Supplement is to be supplied to all offices, and Chief Postmasters will apply for the number of copies required.

347. 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, and, in their requisitions for copies of the Guide, provide for the additional number required.

348. Every copy of the Guide sold or issued should be accompanied by a copy of the Supplement of the last 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.

349. 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.

350. Chief Postmasters and Secretary 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.)

351. The periodical weekly returns of correspondence posted and delivered at a sub-office must only include the correspondence actually posted at or delivered from that office. These returns are required for important statistical purposes, and Chief Postmasters, Assistant Postmasters, Chief Mail Clerks, and other senior officers are expected to personally supervise the actual work in connection with the countings at the Chief Post Office, and also to very carefully scrutinize all returns from the sub-offices in their districts. All permanent Postmasters are also to take an active part in taking these countings, and, in the case of circulating offices, to maintain an efficient check on the figures furnished by the surrounding offices. Any case where an inaccurate counting is brought to light in the General Post Office will in future be very seriously dealt with.

MAIL-SERVICES.

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

Part I. Land services performed under periodical triennial contract—namely, services above £20 in annual value.

Part II. Land services performed by Postmasters and other persons, for which special arrangement is made.

Part III. Land services performed by Postmasters as part of the duties of their offices, for which payment is included in salary.

Part IV. Services performed by railway.

Part V. 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.

353. 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 subsidized carrier, or a service between a post-office and railway-station.

354. The revenue from a mail-service is estimated at $\frac{1}{2}$ d. each for letters, letter-cards, and books, and $\frac{1}{4}$ d. each for post-cards and newspapers, and 4d. each for parcels, 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.

355. Where two separate services run between the same places, the revenue from each is, as far as practicable, to be computed on the correspondence actually dealt with. When services to any place run from two districts, as, for example, Gisborne to Wairoa, Napier to Wairoa, the whole of the revenue (at Wairoa) would be credited to the service belonging to the district in which the office is situated—namely, the Napier-Wairoa service.

356. In communicating with the Inspector of Post-offices on the subject of inland mail-services, form P.O. 20 is generally to be accompanied by a sketch-map (not necessarily drawn to scale), and always by such a map when reporting on new services. The

number and Part of the service should always be inserted. All changes in time-tables of mail-services under Parts I, II, III, and V are to be reported on form P.O. 41. All proposed changes of time-tables of mail-services on tourist routes should be reported in good time to enable the Department of Tourist and Health Resorts to be consulted or informed when necessary. This applies also to reversion to winter or summer time-table. 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.") A journey to and from a train, landing-place, or other delivery or receiving point, with or without mails, is to be counted once, not twice, in computing the frequency.

357. 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.

358. Chief Postmasters should see that reports on form P.O. 246 are always made out on the 1st April and 1st October each year, and at more frequent intervals when necessary. The direction in the footnote on the form should be strictly complied with.

RELETTING OF SERVICES.

359. 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 V) 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 proposed 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.

360. On the receipt of a printed proof of the services to be advertised for in his district, the Chief Postmaster will make any additions or alterations necessitated by decisions given subsequent to the despatch of the original manuscript (P.O. 98) to the Secretary, and, after carefully checking the proof, will return it with his certificate that the services are in proper form for advertising. In the case of border services the Chief Postmaster of the relative postal district should be communicated with.

361. On the return of the proofs from all Chief Postmasters, a list of all services to be advertised is published in the *New Zealand Gazette*, copies of which are supplied to Chief Postmasters. The whole of the services in each particular district will be advertised by the Advertising Department in the newspapers in the town where the chief post-office is situated. Country services will be advertised by the Chief Postmaster in the various country newspapers authorized to receive Government advertisements. These advertisements in country newspapers will comprise only local ser-

vices, and a footnote should be added stating that the full list, together with terms and conditions, may be seen at any post-office. Special order forms are provided for instructing newspapers to insert such advertisements, and a copy of the advertisement and order to insert it is to be forwarded to the Secretary for transmission to the Advertising Department when the advertising is completed. Each Chief Postmaster will also receive copies of extracts from the *Gazette* in poster form showing all the advertised services in his district. These are to be distributed for exhibition at sub-offices.

362. On the expiry of the time for receiving tenders, services which the Chief Postmaster estimates will be tendered for at £50 per annum or less must be separated from services the tendered price of which will exceed £50 per annum. The former will be opened by the Chief Postmaster, and carefully examined, 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. The particulars of the tenders received for each service are then entered on form P.O. 99, which should be prepared in skeleton form beforehand, and, after the Chief Postmaster has made his recommendation, the schedules, together with the tenders, are to be despatched under registered cover to the Secretary. Tenders for services of which the lowest price tendered will, it is estimated, be above £50 per annum, are to be despatched unopened under registered cover to the Secretary, together with the relative skeleton schedule forms (P.O. 99). The tenders for such services are opened in the General Post Office, and the particulars thereof entered on the schedules, which are then returned to the Chief Postmaster concerned, the procedure thereafter being the same as for services of the annual value of £50 or under, as described above. Black ink is to be used for writing in the service, but the Chief Postmaster's remarks or recommendations 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.

363. 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.

364. On receipt of the list of accepted tenders, and when all services have been settled, the Chief Postmaster will forward to the Secretary a full schedule of all mail-services in his district for the ensuing contract period. Parts I and II will appear on form P.O. 162, and Parts III, IV, and V 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 be prepared at the General Post Office 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 pub-

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

365. Chief Postmasters should at the general reletting arrange also for the reletting of services under Part II. The contractors for such services, as well as those for services in Part I not under bond—*i.e.*, services the subsidy of which is above £20 and not more than £50 in annual value—must sign form P.O. 179, "Agreement to perform Mail-service." A copy of the "Terms and Conditions of Inland Mail-services" (P.O. 97) is to be annexed thereto, and the identification clause at the end thereof also signed by the contractor, the wording being amended to meet the case.

DEPOSITS WITH TENDERS FOR MAIL-SERVICES.

366. 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 Postmaster with whom the tender is to be lodged, and made payable to him at the issuing office. The Postmaster 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.H.M.S." 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 authorized"; 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.

367. 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.H.M.S." must be written in the Commission column as an explanation of the omission of a commission charge.

PREPARATION OF BONDS.

368. A bond is required in the case of any service the subsidy of which is of an annual value over £50. 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 memorandum of association to ascertain the scope of its powers. In such cases it will be advisable to refer to the Inspector of Post-offices 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 surname 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, hotel-keeper, and John Charles Young, of the same place, coach-driver."
- (4.) In case a limited company registered under the Companies Act, 1908, 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 penalty is fixed at one-half the annual subsidy.
- (8.) Should the annual subsidy not be an even number of pounds, the nearest complete 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 of Post-offices before execution is allowed.
- (13.) An attorney signs the name of his principal thus:—
 "John Thomas Smith,
 " By his Attorney,
 " CHARLES ROBINSON."
- (14.) If the person signing be 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.
- (15.) When a company executes, the seal is affixed by two or more directors.
- (16.) 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.
- (17.) *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.
- (18.) It is assumed John Thomas Smith and William Jones have signed before one witness, so the attestation would run:—
 "Signed 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*], in the presence of"—
 [Witness to sign as before.]
- (19.) 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.
- (20.) 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.

- (21.) 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.
- (22.) 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.
- (23.) 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.,
 C.D., } Directors.
 “E.F., Secretary.”
- (24.) 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.*

- (25.) *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.
- (26.) When the advertisement calling for tenders appears in a supplement to the *New Zealand Gazette*, the date and number of such supplement to be shown in the tender are the actual date and number of the supplement, not the date and number of the main *Gazette* of which it is a supplement.
- (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. A copy of the newspaper containing the advertisement is to be attached to the bond.
- (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.

(III.) *General Instructions.*

- (30.) No abbreviations are permitted in filling up forms of bond or contract. (See Rule 115.)
- (31.) In addition to the above instructions, officers are enjoined to comply strictly with the directions in the marginal notes.
- (32.) The contracts being made up of the bond, tender (to which is annexed the terms and conditions of inland-mail contracts), and letter of acceptance, and, in the case of tourist mail-coach and motor-car 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 clauses in the margin of the tender, at the end of the terms and conditions, and in the letter of acceptance are signed by contractor and sureties.

- (33.) If any material erasure or interlineation have 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.
- (34.) 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 of Post-offices 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.
- (35.) 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 of Post-offices, accompanied by a list headed as follows:—

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

CONTROL, INSURANCE, ETC.

369. 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 or motor-cars, 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; also, to see that clause 10 of the Terms and Conditions of Inland-mail Contracts is complied with. Postmasters at coaching centres are to be specially instructed to inspect mail-coaches, and, if considered desirable at any time, to apply for leave to employ an expert to assist them. Postmasters must see that mails conveyed by vehicles are placed in the boot or other suitable receptacle, and not left loose on the footboard, and all officers must immediately challenge any maltreatment of mails they notice at any time. 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 at the duty of conveying or handling mails until they have first communicated his name to the Department and given an assurance of his good character.

370. Chief Postmasters must satisfy themselves that no mail-service employee is being paid a wage less than that fixed by any industrial agreement or Arbitration Court award in force in the district applicable to such employees, and that no such employee is being employed for a greater number of hours per week than is fixed in such agreement or award without being paid for overtime.

371. Chief Postmasters should satisfy themselves that mail contractors have insured their employees against accident under

the Workers' Compensation Act, and should obtain from the contractor a written assurance to that effect. Such insurance should be effected in the Government Insurance Department or some reputable insurance company. The Government Insurance Department has decided that where cover for mail-carrying is required the employer should take out a policy over his whole wage-sheet, the premium being charged at the rate for the particular trade or business to be covered. The current rates on this basis are as follows: Coach-proprietors, £1 2s. per cent.; carters and carriers £1 18s. 6d. per cent. For water transit, special rates will be quoted on application to the Government Insurance Department. Contractors are to be informed of the rates.

372. 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. In case of very severe weather, information respecting the state of the roads, rivers, &c., required by a mail contractor to assist him in carrying out his contract, is to be given by Postmasters promptly and without charge for telegrams, &c.

373. 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 one mile from a post-office. Mail contractors on rural deliveries may accept letters for delivery *en route*, provided the postage is fully prepaid. To enable them to cancel the stamps, they will be supplied with ink-pencils by Chief Postmasters. This rule applies also to letters posted on board steamers and delivered on the voyage at places where there is no post-office.

374. To obviate the necessity of mail-coach drivers giving up control of their horses whilst receiving or delivering mails, it is the wish of the Postmaster-General that Postmasters meet the coaches and deliver to and receive from the drivers all mails, except at starting and terminal offices, railway-stations, and wherever there is a change of horses.

375. 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.

376. 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 Inspector of Post-offices. 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. County Councils are not legally able to contribute towards the cost of mail-services out of their funds. The question of obtaining contributions from County Councils is not, therefore, to be considered in connection with the cost of mail-services.

377. 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. For a second assignment form P.O. 361 is to be used. 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.

378. When a mail-service is assigned the incoming contractor must sign the conditions of contract as well as the deed of assignment. The signature may be placed underneath that of the outgoing contractor.

POSTAGE AND REVENUE STAMPS.

379. 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, international reply coupons, embossed envelopes, registered-letter 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. A supply of stamps is to be held by officers issuing postal notes at chief offices, and the stamps are to be sold to persons purchasing postal notes who wish to make up broken amounts. Stamps are not to be sold at postal-note counters for any other purpose.

380. Officers are forbidden to affix postage-stamps to letters for the public.

381. 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 Controller of Money-orders and Savings-banks. Requisition must be made, as often as need be, to maintain the stock of the several denominations.

382. Chief Postmasters will obtain their supplies of postage-stamps, &c., by requisition, to be made in duplicate, addressed to the Controller of Money-orders and Savings-banks. The stock of penny embossed envelopes is kept by the Chief Postmaster, Wellington, and such envelopes should be applied for on separate requisitions (in duplicate) addressed to the Controller of Money-orders and Savings-banks.

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

384. 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 non-permanent Postmasters, or Telephonists who are not 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 by 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.

385. Non-permanent 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 $1\frac{1}{2}$ 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 non-permanent Postmasters and Telephonists on any purchases of the value of £1 and upwards. Poundage is not payable to Postmasters on requisitions of less than £1 in value. Licensed vendors and depositaries may also be granted a poundage of 2½ per cent. on purchases to the amount of £2 and upwards, and non-permanent Postmasters and Telephonists a poundage of 2½ per cent. on purchases of £1 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 1¼ per cent. on purchases to the value of £20 and upwards. Chief Postmasters and Postmasters are authorized to pay poundage as above, when they must take a receipt on form P.O. 66, and send it to the Chief Postmaster as a remittance. Poundage on postage-stamp sales is not to be allowed to permanent Postmasters or Postmistresses. Permanent Postmistresses include any Postmistress on a permanent footing, even if not included in the Classification List. The following explanatory table is published for reference:—

Paid to	On Stamps up to and including 2s. in Value.	On Stamps over 2s. in Value.
Licensed vendors	2½ per cent. on purchase of £2 or more	1¼ per cent. on purchase of £2 or more.
Depositaries	Ditto	Ditto
Non - permanent Postmasters, Postmistresses, and Telephonists	2½ per cent. on purchase of £1 or more	1¼ per cent. on purchase of £1 or more.
Other persons	1¼ per cent. on purchase of £20 or more.	

386. Sub-Postmasters who are entitled to poundage on ordinary stamps will be allowed the usual 1¼ per cent. on postage-due stamps used.

387. 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.

388. In checking the list of licensed stamp vendors for the Secretary's information a tick is to be placed against the name of each vendor who has purchased stamps at a post-office since the previous revision, and against no others.

389. The issue of stamp licenses to Telephonists as such is permitted.

390. Chief Postmasters will purchase any necessary supplies of impressed paper from the nearest Deputy Commissioner of Stamps. Postage-stamps to be used by Government Departments bear the overprint "Official," and are distributed, under existing Stamp Office regulations, to Chief Postmasters, who in turn will supply on a voucher signed by the permanent head or local head of the Department requiring the stamps. Stamps so supplied by the Post and Telegraph Department will be paid for at Wellington by the Departments concerned.

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

392. 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 entered on form Acct. 190 and treated as "Miscellaneous receipts."
- (3.) No charge is to be made for commission on the repurchase of postage-stamps received as a remittance by Government officers in their official capacity. On no account must "Official" stamps be repurchased or exchanged for stamps of the ordinary issue.

393. 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. Automatic franking stamp impressions should also be examined, and the attention of the holders of the machines called to faulty or faint impressions.

394. 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 Duties Act, 1908. 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 Duties Act, 1908. (See Guide.) (For the regulations governing the acceptance of impressions of the automatic stamping-machine, see Rule 417.)

395. If a letter for delivery within New Zealand 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 to obtain the cover and the name and address of the sender (see section 30, P. and T. Act, 1908). Letters for places beyond New Zealand bearing previously used stamps should be detained and sent with a report to the Inspector of Post-offices. 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.

396. "Christmas," "Charity," and other such temporary stamps are not recognized by the Department. Letters from abroad bearing such stamps are, however, to be delivered if the full postage in recognized postage-stamps is prepaid.

397. Fully paid private correspondence from the United Kingdom not bearing ordinary postage-stamps but impressed with the "Paid" stamp is to be accepted in New Zealand.

398. 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 ——."

399. Telegraph message-boys and other officers are forbidden on pain of dismissal to search among the contents of the waste-paper baskets for stamps, or to ask the public for used stamps such as those affixed to express-delivery and other letters which may pass through their hands. Officers must send to the Inspector of Post-offices all requests addressed to telegraph message-boys and others offering to purchase New Zealand used postage-stamps. On no account are such requests to be complied with.

400. Chief Postmasters are supplied with a stock of international reply-coupons for issue to post-offices in their respective districts. The coupons are for the purpose of prepaying the postage on replies to correspondence posted in New Zealand, and are for sale at 3d. each. A person wishing to prepay the postage on a reply to his letter encloses a coupon. The person receiving the letter obtains, at the office where he posts his reply, a 2½d. stamp in exchange for the coupon, and this stamp can be used as postage on the reply.

The coupons are to be treated as stamps, and accounted for accordingly by Chief Postmasters. Those sent to accounting offices are to be dealt with as part of the stamp balances at those offices; those sent to offices where there are credit stocks of stamps are to be treated as a part of those credit stocks, and those sent to the smaller offices, where there are no credit stocks of stamps, must be paid for by the Postmasters.

The coupons must be date-stamped at the time of issue in the space provided for the date-stamp of the office of origin. When exchanging coupons issued in other countries, an impression of the date-stamp must be affixed in the space provided for the office of exchange. The impression is to be made with a steel date-stamp and black obliterating-ink. Should a reply coupon issued in another country which has not been date-stamped by the issuing office, or has been wrongly date-stamped in the space provided for the date-stamp of the office of exchange, be presented, the coupon should nevertheless be accepted, and, in the case where wrongly stamped, date-stamped by the exchange office on the proper side, under or above the proper space. Any coupon bearing evidence of having been issued in a country other than that printed at the foot of the coupon must not be accepted.

401. Discount-stamps are of one denomination only—namely, ½d.—and are printed in sheets containing 240 stamps in each sheet. (See Rule 908.) Discount-stamps will be redeemed at their face value as set out in Rule 991.

402. Discount-stamps are not permitted to be used in prepayment of postage. No such stamps are to be cancelled if attached to letters by the public. 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.

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

404. Beer-duty stamps are not to be accepted for sale from Collectors of Customs without the authority of the General Post Office, nor are requisitions for such stamps to be forwarded by Postmasters free of postage.

OFFICIAL STAMPS.

405. Official postage-stamps, meaning stamps overprinted "Official," are supplied to Government Departments and officials, to the commanders of His Majesty's ships in New Zealand waters,

and to Admiralty offices, for the prepayment of official correspondence. These stamps are of the following denominations—viz., $\frac{1}{2}$ d., 1d., 2d., 3d., 6d., 1s., 2s., 5s. Booklets containing 120 one-penny stamps are also sold, price 10s. 1d. each.

406. The aggregate value of official postage-stamps supplied to any one official or Department upon requisition must not be less than 5s. This amount may be absorbed by any one denomination or divided between the several denominations. In the latter case the minimum number of stamps of the respective values of $\frac{1}{2}$ d. and 1d. is fixed at twelve, and of 2d., 3d., and 6d. at six.

407. Upon issuing official stamps a certified voucher or form Acct. 123A must be obtained, the receipt signed by the Postmaster, and the voucher treated as a "miscellaneous payment" on behalf of the Department to which the officer receiving the stamps is attached. The value of stamps supplied to commanders of warships is claimed from the Department of Internal Affairs.

408. Form Acct. 123 is to be used in all cases where unpaid or short-paid official letters are delivered. The total amount is to be claimed at the end of each period, when official stamps are to be affixed to the forms, and the forms despatched to the Chief Accountant.

409. When official letters or other mail-matter of more than 100 pieces are posted, form Acct. 122 is to be used, and at the end of each period the total amount against each Department is to be claimed on form Acct. 135A. Payment may be accepted either in official stamps or in cash, form Acct. 135A being receipted by the Postmaster in the usual way and returned to the certifying officer.

410. Chief Postmasters may send supplies of official stamps through Postmasters to local officers of other Departments.

411. Official stamps are not to be supplied to non-permanent Postmasters except under special circumstances. If supplied, commission is to be paid.

412. Official stamps shall on no account be used for prepaying other than official correspondence or telegrams. Any officer disposing of unused official stamps for stamp-collecting purposes or otherwise is liable to a fine of £5 for the first offence, and to dismissal for any subsequent offence. This regulation does not, however, apply to officers of the Post and Telegraph Department who may, in the execution of their duty, supply official stamps to the International Bureau of the Postal Union at Berne for distribution to Postal Administrations, or to such officials and persons as may be specially authorized by the Postmaster-General.

AUTOMATIC STAMPING-MACHINE.

413. Machines may only be installed in such towns as the Postmaster-General has approved, and up to the number authorized. The Automatic Stamping Company is to obtain from the Secretary, General Post Office, permission so to install machines. Before any individual machine is installed, the company is to obtain the permission of the Chief Postmaster of the district, and no machine may be installed without such permission. The Automatic Stamping Company will then place the machine in position, and inform the Chief Postmaster when it is ready for use.

414. All machines to be newly installed, and also machines issued in place of those removed for repairs, before leaving the factory of the company are to be thoroughly tested by a selected postal officer, and the dials set back at zero, the machines thereupon being locked and sealed. The certificate of the postal officer,

with impressions of the dials and keys of the machine to be issued, are forwarded to the Chief Postmaster or Postmaster, as the case may be, of the place where the machine is to be installed. Each die has a distinctive mark and number, and the engraver marks against each impression the peculiarity of each die. It is very important that these impressions be carefully kept, as they serve as a check on the impressions on letters or telegrams. The keys of the machine must be kept in safe custody by the Chief Postmaster or Postmaster. They should only be used when it is found necessary to repair damage to the machine. The seal is to be broken only by a responsible postal officer deputed for the purpose by the Chief Postmaster or Postmaster. When an old machine is removed for repairs which necessitates its being sent to the factory, the readings of the dials must be carefully taken, and the amount due up to the date of removal collected from the owner. If the machine is to be reinstated the dials will be set at zero before the machine leaves the factory. When it is found necessary to remove a machine for repairs which are to be effected locally a postal officer will attend and take a reading of the dials, but in this case the amount will not be collected from the owner at the time. When the machine is reinstated care must be taken to see that the dials record the amount shown by the reading when the machine was removed, and the slip showing the reading should be superscribed, "Machine reinstated and resealed on [Date], dials reading same as when machine removed." This certificate is to be initialled by the officers concerned, and duly filed by the Chief Postmaster or Postmaster. The final readings of the dials should be compared with the book record. The readings from the old machine should be shown in the cash-book. Machines should be affixed to counter or desk, &c., by means of screws from the outside instead of the inside of the machines, thus obviating the necessity of opening them on installation.

415. Clearing Machines.—At the end of each accounting-period an experienced officer should be deputed to read the dials and make the collections. Collections must be made immediately after the close of each period, and no credit must be allowed to extend beyond the proper period. The officer making the collection must use the forms provided for the purpose, and on returning to the office must at once enter in the cash-book the amount of the various sums collected, also the reading of the dials. It is very important that the reading of the dials be recorded in the cash-book, as the figures will be required when next preparing the receipts for the following period's collections. It will also act as a check on the amounts recorded. Stamps to the value of the amount collected must be affixed to the forms provided for the purpose, and duly cancelled. The document should then be forwarded to the Chief Accountant, General Post Office, supported by form Acct. 142.

416. Refunds for Impressions taken in Error.—Refunds will be made at the end of each quarter for the value of the impressions taken in error. Impressions inadvertently affixed to telegraph forms may be refunded upon providing the upper portion of the form, consisting of not less than one-third of the whole, is produced, and that the number shown in the impression corresponds with the number of the machine owned by the person claiming the refund. The usual 5-per-cent. commission collected from the public on stamps repurchased will be charged. (See Rule 392.) The impressions must be quite legible, and the whole documents on which the impressions are made must be attached to the receipt taken for the refunds. Cut-out or indistinct impressions will not be refunded on.

Only the net amount — *i.e.*, the amount actually paid to the machine-holder — is to be claimed in the accounts. Postmasters will forward the receipts on form Acct. 491 to the chief office as a remittance of the amount represented, and Chief Postmasters will summarize them, together with any other items of postage refunded, on form Acct. 337, and enter the total under the heading "Postage refunded and written off."

All papers on which a refund is allowed must be sorted into sequence of denomination of value, those for each machine in a separate series. The refunds to each machine-holder must be summarized thus: John Smith, Machine No. 94, 4 at $\frac{1}{2}$ d., 2d.; 6 at 1d., 6d.: total, 8d.; and the summary must be pinned to the papers. The whole of the papers and summaries must be tied in a secure bundle and forwarded to the Chief Postmaster, and by him to the Chief Accountant, General Post Office, Wellington, with the accounts in which claim is made for the amounts refunded.

417. Acceptance of Impressions.—All letters for countries beyond New Zealand and Australia, except the United Kingdom, franked by the Automatic Stamping-machine Company's machines are to have stamps affixed by the Post Office. Correspondence for the United Kingdom bearing impressions of a stamping-machine is not to have postage-stamps affixed by the Post Office. It is to be stamped at offices despatching English mails with a special "Paid" stamp. The full amount prepaid by means of stamping-machine impressions is to be shown with the "Paid" stamp by the figure-type supplied. The impressions of the "Paid" stamp are to be made with *red* ink. Offices which do not despatch English mails are to send forward specially to the office of despatch of the mail correspondence for the United Kingdom bearing impressions of a stamping-machine, with a request that it be impressed with the special "Paid" stamp.

Correspondence for delivery within New Zealand is to be date-stamped over the frank of the stamping-machine at the offices where posted. Correspondence for delivery in countries beyond Australia and New Zealand is to have postage-stamps affixed thereto only to the value of the amount shown by the frank of the stamping-machine. When this amount is less than the regulation charge the letter or other article is to be treated as short-paid. Only at chief post-offices and post-offices where foreign mails are made up are stamps to be affixed to correspondence for foreign countries franked by the stamping-machine.

Credit for stamps affixed to foreign correspondence franked by the stamping-machine is to be claimed once every accounting-period under the heading "Postage refunded and written off." The stamps must be affixed by a Chief Postmaster, an Assistant Postmaster, a Chief Clerk, or a Postmaster, and in his absence by the senior officer in attendance. A form has been printed showing the daily total thus expended. Postmasters will send the completed forms to Chief Postmasters as remittances, and Chief Postmasters to the Chief Accountant with the accounts in which credit is claimed.

418. Reading of the Dials.—It is very desirable that the periodical reading of the dials be made in the presence of the owner or his deputy, so as to prevent any disputes and to serve the purpose of check on the officer making the collection.

419. Advising Chief Accountant, G.P.O., of Installations.—The Chief Accountant should be duly advised of each installation. The Officer in Charge, Telegraph Office, should also be advised, as impressions are accepted on telegrams.

420. Checking Impressions.—Occasionally the letters and telegrams should be examined and the impressions checked against

the records of impressions. The ribbons used in the machines are all black; impressions with any other colour must be challenged.

421. *Miscellaneous.*—Automatic stamping-machine impressions are not allowed in place of the usual Government impressed stamps on cheque-forms. An impression by the machine may be made upon a receipt in place of a duty-stamp.

422. Only impressions made upon the actual material of the cover or envelope, or on the label attached to the article posted, or on a P.P.A. label will be accepted in prepayment of postage. Adhesive labels must bear the full name and address of the addressee and be completely gummed down. If a loose label is used it must be strong enough to withstand the wear-and-tear of passage through the post without becoming separated from its parcel.

423. Impressions on pieces of paper may not be affixed to mail-matter in the same manner as postage-stamps.

424. Faulty or faint impressions of dies of automatic stamping-machines on letters or telegrams are not to be accepted. The impressions must be absolutely distinct in every respect.

425. Although the renewal of ribbons is solely a matter between the vendors and the purchaser of the machine, officers deputed to collect the charges are required to make a careful examination at regular intervals to see that the ribbons are in good order.

426. When an automatic stamping-machine is to be sent to the company, Christchurch, for repair, a Chief Postmaster will see to the forwarding of the machine, making the freight payable in Christchurch.

OFFICIAL CORRESPONDENCE.

427. Government and public-service letters, packets, and telegrams must be prepaid in stamps, with the following principal exceptions:—

- (a.) Letters, packets, and telegrams from His Excellency the Governor;
- (b.) Letters, packets, and telegrams from any of His Majesty's Ministers;
- (c.) Addresses and petitions to Parliament, marked as such, provided they do not exceed 2 lb. in weight, and are forwarded without covers, or in covers open at ends;

and others as set out in the official correspondence list. The correspondence described in (a), (b), and (c) is to be passed free of charge. Letters and packets forwarded by or on behalf of His Excellency the Governor or any of His Majesty's Ministers are enclosed in covers imprinted or marked "Official, paid, Government House," or "Official, paid [*Name of the Minister's office*]"; or franked by the signature, or a facsimile thereof, of His Excellency, or the Minister, or of any officer to be designated by him.

428. All other Government letters, packets, and telegrams, and public-service letters, packets, and telegrams from local bodies and from the Bank of New Zealand must be paid for by means of postage-stamps to be affixed to the letters and packets before posting or to telegrams before presentation. Government Departments posting more than one hundred pieces of mail-matter at one time may, however, by arrangement with the Post Office, hand such letters, &c., unstamped, over to a responsible postal officer, together with a certificate of posting. All mail-matter must be paid for at the following rates: Letters, each, 1d. for the first 4 oz. and $\frac{1}{2}$ d. for each succeeding 2 oz.; printed matter, $\frac{1}{2}$ d. for each 2 oz. or less; and be stamped by the Post Office with a stamp bearing the words "Official, paid," and such stamping will entitle the mail-matter to delivery without surcharge. An

account for the postage due on such matter is to be rendered by the Postmaster, and the amount due paid by means of "Official" stamps or cash. (For "Official" stamps see Rules 405-412.)

429. Unpaid or short-paid official letters, &c., addressed to Government Departments are to be surcharged the actual deficiency without fine. Such matter is to be delivered on an acknowledgment of the sum due on a form provided for the purpose, and the amount subsequently claimed by the Post Office.

430. Letters from the Post and Telegraph Department to private persons are to be stamped "Official, paid," and no account kept. Letters on the Department's business, sent by or to controlling officers are to be sent free. The Department's telegrams of all codes are to be sent free. Correspondence from the Department to another Department to be sent free as "Official, paid."

431. Government Departments authorized under section 8 of the Official Postage Regulations to issue printed envelopes must have the words "Postage payable on Delivery" superscribed in place of "Official, paid"; and Chief Postmasters will be good enough to report any case in which a superscription other than the one first-named appears. Officers must give strict attention to charging at the point of delivery mail-matter posted under those regulations.

432. The "Official, paid" stamp is on no account to be used except for official correspondence.

433. Certain official correspondence for Cape of Good Hope may be stamped "Official, paid."

434. Postage on all correspondence addressed to Postmasters in connection with the private business of the writers must be prepaid in stamps, except such as is specially exempt. Correspondence so addressed and not prepaid is to be charged double the deficient postage, and the amount collected from the senders.

435. 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.

436. Postage must be paid on premiums collected by Postmasters for the Government Insurance Department, and remitted by post to District Agents.

437. 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. Newspapers addressed to the Royal Colonial Institute, London, are to be marked "Official, paid."

438. Letters, ordinary or registered, posted by or to the public, which are permitted to pass free under any Act of Parliament must be marked "Official, paid," at the office of posting.

439. In lieu of prepayment of letters and telegrams by adhesive "Official" stamps, the postage may be indicated by an imprint made by any automatic stamping and recording machine which shall be approved by the Postmaster-General. The use of such machines shall also be subject to such conditions as the Postmaster-General may prescribe in each case.

LETTERS AND MAILS.

GENERAL.

440. Postage-stamps should be affixed to postal packets near the address on the right-hand upper side. It is not forbidden to attach postage-stamps to the reverse side of letters and post-cards, or elsewhere than on the right-hand upper corner of the address side, but the public should not be informed of this.

441. Mails (letter and parcel) must be safeguarded in the process of transit 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.

442. 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 authorized 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.

443. Any money, jewellery, undefaced postage-stamp, or other article 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. (See Rule 176.)

444. 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.

445. A packet containing clinical or pathological specimens sent by letter-post should not be stopped and destroyed unless it fails to comply with the regulations published in the Guide as to packing, or unless it has been damaged and is considered to be a source of danger to Post Office servants. If the packet is properly packed, but is not marked by the sender as directed in the Guide, it should be forwarded to the office of destination for delivery, with a request that the cover may be obtained and forwarded to the Secretary, with the name and address of the sender, in order that his attention may be called to the omission. When a packet is stopped on the ground of insufficient packing, or because it has been damaged, a report of the stoppage should be sent to the Secretary stating the address of the packet, the place and date of posting, a description of the packing, and the name and address of the sender if known.

446. A Postmaster 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 and Telegraph 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 authorized 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. Great care is to be exercised by all officers in carrying out this rule. Letters are to be detained only when there is reasonable ground for supposing that they contain articles liable to Customs duty. Letters addressed to country offices should not be detained at Chief Post Offices except under special circumstances. If a letter for a country

office is thought to contain dutiable enclosures, it should be sent to the Postmaster with an instruction that the addressee is to be informed that the letter must be opened in the presence of the Postmaster, and if any dutiable enclosure is found the letter must be detained and sent to the Chief Postmaster for assessment of duty. Addressees of letters are to be allowed to withdraw anything in the nature of personal correspondence from the cover at the time it is opened. The provision in this rule authorizing letters to be opened in the absence of the addressee must not be exercised by officers authorized by warrant until ample time has been allowed the addressee to be present. In most cases it will be advisable to send the addressee a second notice before opening the letter.

447. When a packet is posted in violation of the book-post, pattern-post, &c., and is detained, effort should be made by Chief Postmasters to trace the sender, who, if found, should be requested to pay the proper postage. If he will not pay, the packet should be returned to him forthwith. If the sender cannot be traced, the packet should of course be sent to the Dead Letter Office as at present.

448. Packages containing bank cheques and drafts, &c., for stamping by the Stamp Department need not be registered. This, however, does not apply to envelopes containing deeds or other documents of a legal nature and posted as letters.

449. 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.

450. The postage on inland letters and inland circulars may be prepaid in cash instead of stamps when quantities of not less than 240 are presented at any time before 5 p.m.

451. All letters and 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 the senior clerk.

452. Before postings in bulk are accepted at a sub-office authority must be obtained in each case from the Chief Postmaster, who will, where necessary, issue a "Paid" stamp for the occasion. The Chief Postmaster must exercise care to see that payments are accounted for in all cases where authorities are issued.

453. A special form (Acct. 6) is provided for dealing with postings made in bulk. The form comprises two sheets, each of which is divided into two portions by means of a perforated line. Upon presentation of the letters or circulars the certificate on the right-hand portion of the second sheet must be filled in and signed by the person desiring to make the posting, who will also tender the amount of the postage. The remaining portions of form Acct. 6 will then be prepared, the entries on the second sheet being made by means of the carbon process. The various portions are to be disposed of in the following manner: The right-hand portion of the first sheet is to be handed as a receipt to the person posting the letters or circulars, whilst to the back of the corresponding portion of the second sheet are to be affixed stamps representing the amount of the postage. The left-hand portion of the first sheet is to be retained in the book as an office-record, and the corresponding portion of the second sheet handed with the letters or circulars to the Senior Mail Clerk, by whom the posting will be checked, and the form signed and immediately despatched to the Chief Accountant, G.P.O.

454. At chief offices no matter is to be dealt with in the mail-room until a formal authority on form P.O. 343 has been received by the Senior Mail Clerk, who will complete the certificate printed on the form, and return it to the Chief Postmaster or some other designated superior officer. The certificate is to be filed in the office.

455. In cases of very large postings, where it is impossible to indicate the exact number at the time posting commences, the whole sum due on the estimated total is to be collected in advance, and immediately affixed in stamps to the back of the right-hand under portion of form Acct. 6, as for all other collections. Should the number posted eventually be found to be less than the number paid for, the Chief Postmaster may, upon the written certificate of the senior mail officer, without reference to the General Post Office, refund any overpayment and treat the sum so paid as "postage written off." A receipt must be taken, on which the number of the original certificate must be quoted, and sent in with the Daily Cash Account. Should the number posted exceed the number paid for, a supplementary form Acct. 6 must be prepared, on which the date and particulars of the main receipt are to be quoted as explaining the smallness of the number of articles.

456. The stamped portions of form Acct. 6 are to be forwarded by Sub-Postmasters to their Chief Postmasters, who will include them with the forms relating to similar transactions at their own offices, and forward them daily under cover of form Acct. 407 to the Chief Accountant, G.P.O.

457. All copies of form Acct. 6 required by sub-offices are to be obtained from the Chief Postmaster of the district, who will exercise a check to insure that every form issued is accounted for. If a form is inadvertently spoiled, it must be minuted to that effect and forwarded to the Chief Accountant, G.P.O.

458. All circulars or newspapers (see Rule 468) 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.

459. Officers supplied with "Paid" stamps must, wherever practicable, show in the date-stamp the amount prepaid. The Controller of Stores supplies the necessary type for insertion in (1) postmarking machines; (2) "Paid" stamps with movable type, with time-slot; and (3) wheel "Paid" stamps.

460. The stamp impressions "Paid, A," "Paid, C," "Paid, D," "Paid, W," on newspapers represent the "Paid" stamps in use at the offices at Auckland, Christchurch, Dunedin, and Wellington respectively.

NEWSPAPERS.

461. For conditions of registration of a publication as a newspaper see the Post and Telegraph Act, 1908, 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. Registered newspapers which contain supplements not dated on every page, or which themselves are not dated on every page, are to be charged for at printed-paper rates. (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 amend-

ments 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.

462. 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.

463. The consent in writing of both the outgoing and the incoming proprietor or publisher of a newspaper must be obtained before advice is sent to the Secretary that a change is required to be made in the name of the proprietor or publisher of a newspaper registered at the General Post Office.

464. 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.

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

466. When newspapers, published in New Zealand 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 the *Government Gazette*.

467. No newspapers may pass unstamped through the post except those indicated in the Guide and in Rule 468.

468. 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 Chief 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 at once reported by telegraph to the Secretary, General Post Office, with a request for instructions. Postmasters will be held responsible for any loss resulting from a failure to comply with this rule.

(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 Chief Accountant, General Post Office, Wellington, with a covering memorandum on form Acct. 403, 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 newspapers, 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.

469. Frequent examination of newspapers passing through the post must be made to prevent infringements of the newspaper regulations. Newspapers containing insets must be taxed. If, however, such insets are of same size, &c., as other sheets of newspaper, and bear the title and date of publication at the top of each page, the newspapers must be passed at ordinary newspaper rates. 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 than to ascertain whether the regulations are being infringed is absolutely forbidden.

470. 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 Police Offences Act, 1908, is reprinted for the information of officers of the Department:—

"43. (1.) 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.

"(2.) 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 this section."

[Read here section 30 of the Post and Telegraph Act, 1908.]

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.

471. Officers are required to submit to the Secretary through the usual channel any copies of advertisements they notice in the public prints contravening the provisions of the Act. Any advertisement relating or supposed to relate to any treatment of the sexual organs comes within the scope of this order; also any advertisement including post-office or telegraph emoluments among the advantages of a business for sale. (See Rule 16.)

SHIPPING NOTICES.

472. 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 40 of the Post and Telegraph Act, 1908.)

473. The master of every vessel arriving at any port in New Zealand at which there is a post-office shall, as soon as practicable thereafter, subscribe a declaration in the prescribed form (section 45 of the Post and Telegraph Act, 1908) 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 authorized 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.

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

DESPATCH OF INLAND MAILS.

475. 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.

476. 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.

477. A bagging-card must always be enclosed in each bag of weekly newspapers, and the officer who bags up the newspapers must place his initials on the card. The bagging-card must always be attached to the report should any articles be missent in the bag.

478. Letters when sorted must be securely tied in conveniently sized bundles. All articles prepaid as letters, even though

of extraordinary size, must be placed with the letter portion of the mail. 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 the office of posting. Forward letters should be tied separately, and charged books and newspapers should form a separate bundle. In the case of mails exchanged between the four chief centres, commercial papers should be enclosed in specially marked bags or in the letter-bags. In the case of mails exchanged between the four chief centres and all other chief post-offices commercial papers should be enclosed as far as possible in the letter-bags. 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.

479. At Auckland, Christchurch, and Dunedin, letters, packets, and newspapers addressed to members of the General Assembly at Wellington are to be made up in separate bags, and at other offices making up direct mails for Wellington such correspondence is to be tied up separately and labelled, so that it can be obtained as soon as the bag is opened.

480. 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. Supplementary mails are always to bear the next consecutive number to that of the main mail.

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.

P.O. 154, Private-bag Letter-bill: For mails despatched to private-bag holders. This letter-bill is to be used for the return mail and filed at the office of first despatch.

481. Official Circulars, extracts from the Circular, reprints of Circular memoranda, 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. Non-permanent offices which are not accounting offices are to receive only the extracts from the Circular, and not the Circular itself.

482. 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.

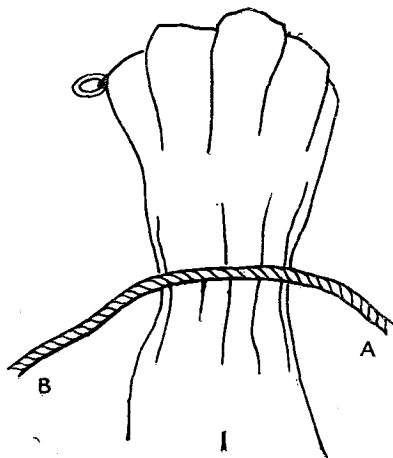
483. A Postmaster is responsible that bags are correctly despatched from his office, that they are properly tied three times round the neck with a good strong string, and, where wax is used for sealing, that the string is sealed to the bag or to a capsule with the office seal. The wax is to be placed 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. The time for closing the newspaper and printed-matter portion of mails at Auckland, Christchurch, Dunedin, and Wellington for despatch to places within the Dominion is fixed at half an hour earlier than the time for closing the letter portion of the mails.

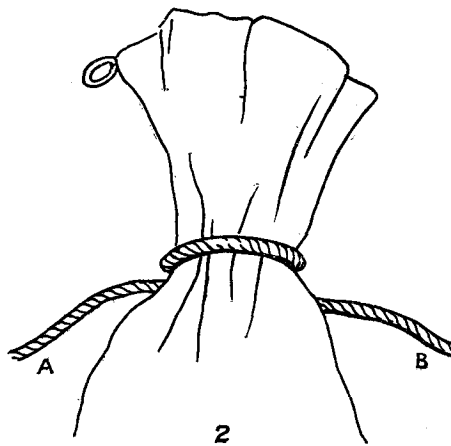
484. Lead sealing is the standard method of sealing mails of all descriptions made up at all offices for places in the Dominion, and also for places in Australia, the United Kingdom, Germany, and the United States of America. For all other places beyond the Dominion bags should be sealed with wax.

485. It is of the utmost importance that lead seals should be properly used and securely fastened. Particular attention should be given to the following points:—

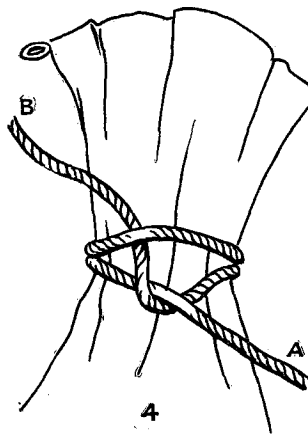
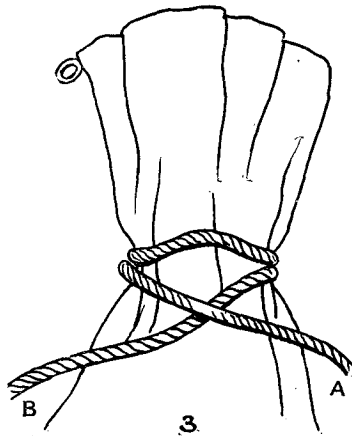
The bag must first be tied with a clove hitch, followed by a single knot; the seal should then be threaded on the string and another single knot tied, after which the seal should be pressed and the ends of the string cut off short. The following drawings indicate the manner in which a clove hitch is tied.

The Clove Hitch.





The string should be passed twice round the neck of the bag as shown in drawings 1 and 2.



The ends should then be crossed (Drawing 3), and the end marked "B" passed between the string and the bag (Drawing 4).

One end should then be taken in each hand, and the string pulled as tight as possible, a single knot being tied afterwards, to prevent slipping if the bags are moved before the seals are affixed.

The seal should then be threaded on the string and another single knot tied, after which the seal should be pressed and the ends of the string cut off *quite close to the seal*.

486. 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 fastenings to work loose. When using capsules the bag must first be securely tied in the ordinary way, the ends of the string afterwards threaded through the capsule and tied therein, and the seal placed over the knot in the capsule. The capsule should be close to the bag. Officers handling transit mails must assure themselves, as far as possible, that the bags or contents have not been tampered with. Every case of resealing 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 of Post-offices. 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.

487. As lead-sealers are liable to break unless lubricated at friction-points, officers must see that they are kept oiled.

488. Postmasters at offices where lead seals are received must keep all used seals, and return them by post at the end of each month to the Controller of Stores for disposal. Canvas pouches are provided for keeping used lead seals.

489. 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.

490. 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 supplementary mail must bear the next consecutive number to that of the main mail. The bag or packet must be entered on the way-bill in the proper column.

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

492. 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.

493. 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.

494. On a Post Office holiday a mail is not to be sent to a sub-office at which the Postmaster will not be in attendance to receive it. Only one mail is to be exchanged with other offices, and then only if it can reach the sub or chief office on the holiday. If the frequency of a service is less than daily, the mails are to be sent the day before or the day after the holiday. Rural postal

deliveries, if daily, are to be suspended for the day. Chief Postmasters will exercise their discretion as to the despatch of mails to sub-offices on holidays.

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

496. Bags of mail-matter for the Clearing-room, G.P.O., must not exceed 80 lb. in weight.

DESPATCH OF FOREIGN MAILS.

497. Correspondence posted in the Dominion and addressed to the United Kingdom will be forwarded by the routes selected from time to time. 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.

498. Chief Postmasters are required to notify one another by telegraph, as necessary, of the closing of mails for places beyond the Dominion. Such notices are not, as a rule, to be issued more than ten days before the closing of the mails to which they refer. The addresses are to be filled in by Chief Postmasters. The code signals to be used are given in Rule T. 2.

499. The Australian and Foreign Mail List is printed for the information of officers, and must be corrected from time to time in accordance with official announcements. Unless specially authorized by the Inspector of Post-offices, 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.

500. The numbering of letter-bills replaces, under Postal Union rules, the system of acknowledgments. Officers of despatch must carefully number in an annual series the letter-bills for each of the offices of destination. When there is no correspondence on hand for despatch at the usual time, a mail consisting of a blank letter-bill should be forwarded to every place beyond the Dominion for which mails are usually made up, with the exception of Australia. Supplementary mails will receive the next consecutive number to that of the main mail. In the case of mails for the United Kingdom, the letter-bills for each of the offices and by each route must form a separate series. Thus "London *via* Italy" will form one series; "London *via* Plymouth," by direct steamers, another, &c.

501. 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 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)."

502. 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 registered articles inscribed on the lists, the number of lists, and the number of packets or bags containing those articles, must be entered on the letter-bill.

503. Verification note (V.N.) forms, P.O. 16, must be registered when they refer to the non-receipt of a mail or registered

article, to an irregularity connected with registered letters, to the incorrect numbering of letter-bills, or to any subject of special importance.

504. When despatching officers receive verification notes direct from foreign exchange officers they should invariably forward them by first opportunity to the Inspector of Post-offices, with remarks on a separate paper, and not on the note.

505. Officers despatching foreign mails will furnish particulars thereof to the Inspector of Post-offices on the form "Foreign Mails Despatched" (P.O. 22). All foreign mails despatched, except those sent to the Australian States or to the South Sea Islands (if the last-named are sent from Auckland direct) must be shown in this return. 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 blank lines in the statement. (See Rule 500.)

506. Care must be taken that all the weights in the statements of foreign mails furnished to the Inspector of Post-offices are accurately entered, as mail-service payments are based thereon.

507. 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.) Net weight of letters and post-cards
- (e.) Net weight of other articles
- (f.) Number of registered articles.
- (g.) Initials of despatching officer.

508. Insufficiently prepaid articles, except those for Australia, must have double 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 604.)

509. 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.

510 All unpaid or insufficiently prepaid correspondence must be stamped "T." Special care should be exercised in checking the postage affixed to all classes of correspondence.

511. 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 which should be prepaid $2\frac{1}{2}$ d., posted wholly unpaid:
"T. 50 cts."

A letter on which 5d. is due, prepaid 2d.: "T. 60 cts.," &c.

512. 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.

513. 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 entered on the letter-bill.

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

- (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 middle 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 (except for the United Kingdom), strongly tied and cross-tied with string for their better protection, and labelled with a printed paper label indicating their class. Wrapping in brown paper for the United Kingdom is omitted.
- (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 weighed, and the weights entered in the Foreign Mail Register. Post-cards should be weighed with letters, and the weight of books (including patterns, samples, printed papers, and commercial papers) bulked with newspapers and shown under one heading as "Other articles."
- (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.

515. When a letter-bill for a foreign office is accidentally left behind it should be sent to the Inspector of Post-offices, pinned to a V.N. (P.O. 16), with an explanation of the irregularity.

516. 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 of Post-offices by V.N.

517. 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.

518. 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.

519. With the object of avoiding as far as possible a multiplicity of partly filled bags in mails to United Kingdom offices despatched by P. and O. steamers *via* Suez, officers are to note that any partly filled bag of letters should be placed with any partly filled bag of other articles, for the same destination in another outer bag, and, in addition to the address label, a label affixed bearing the letters "S.C." ("sac collecteur"), which will be an indication to the receiving office that this outer "S.C." bag contains two bags—one of letters and the other of other articles. The gross weight of the bag containing letters and the gross weight of the bag containing other articles are to be taken before placing them in the outer "S.C." bag, and advised on the letter-bill and on the Foreign Mails Despatched Statement. The weight of the outer "S.C." bag is to be ignored. This system is followed by the United Kingdom in despatching mails to New Zealand, and officers are warned to be on the watch for bags labelled "S.C." when separating letter-bags from bags of other articles, so that no unnecessary delay may occur to any portion of the letter mail.

520. Stencilled bags belonging to the British Post Office, when used for mails from New Zealand to the United Kingdom, must not be reversed, except for use by the Vancouver route or by direct steamers. Ordinarily to distinguish the outward mails from inward mails the special labels supplied to despatching offices must be used. For mails *via* Vancouver the labels are printed with a red border, *via* San Francisco with a black border, and *via* Suez with a yellow border. The label for Dover *via* Suez is also crossed with two vertical red lines.

521. 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 Dominion, such as "T," "R," &c.

522. 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.

523. 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.

ARRIVAL OF INLAND MAILS.

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

525. 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 waybill 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 or express articles 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. Receiving officers must attend carefully to the requirements of Rules 475-496, so far as they apply here.

526. 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.

527. 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.

528. 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.

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

530. 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. Whenever it is noticed that a railway-train posting-box which will not be cleared on its then present journey is open to public posting, the fact is to be at once reported to the Railway District Traffic Manager for the district, with the request that the box be closed, care being taken at the same time by this Department's officer to see that nothing is left in the box before it is closed.

531. 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 of Post-offices by wire.

ARRIVAL OF FOREIGN MAILS.

532. 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.

533. On arrival of a foreign mail, officers must proceed as directed in Rule 525, except that, immediately on the detection

of any error, a V.N. should be prepared, signed by two officers, and forwarded to the Inspector of Post-offices pinned to the letter-bill. Two copies of every V.N. should be sent to the Inspector—one for despatch to the office of origin of the mail, the other to the head office of the country of origin. 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. Offices in the United Kingdom do not advise the weights of mails on the letter-bills to New Zealand by any route. Such mails need not be weighed on receipt; and the absence of weight entries should not be reported by verification note. Post-cards are not to be date-stamped.

534. 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 of Post-offices by telegraph, with full particulars; but the V.N. must be sent as provided in the preceding rule.

535. Unpaid and insufficiently prepaid correspondence is charged on delivery the deficiency marked by the despatching office. Unpaid or insufficiently prepaid registered letters are to be delivered to addresses without charge. For conversion of francs and centimes into shillings and pence see Rule 511. When, after converting the deficiency into pence a remainder below 5 centimes is left, it is not taken into account; for any remainder beyond 5 centimes, 1d. is to be charged.

536. 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.

537. 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.

538. Any unclaimed articles originating in New Zealand returned by a foreign country (such articles are generally labelled "*Rebuts*") should be forwarded to the Inspector of Post-offices by the first dead-letter mail, even when the covers bear the addresses of the senders.

539. All letter-bills and registered-letter lists received from foreign offices must be forwarded, when completed, to the Inspector of Post-offices; but letter-bills and registered-letter lists originating in Australia are returned to offices of origin.

540. 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.

541. 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 is in connection with mails for the United Kingdom, Aden, and the Transvaal. Empty mail-bags for return to the United Kingdom are to be sent *via* Suez. Empty mail-bags for return to Aden must be clearly addressed to the Postmaster, Aden, officially registered, and entered on the Colombo registered-letter list for despatch to that office. Special New Zealand mail-bags are used for the conveyance of mails in both directions between New Zealand and the Transvaal. Despatching offices should keep a special note of all new bags which are stencilled for use between New Zealand and the Transvaal.

and a return showing the number of such bags should be sent to the Controller of Stores at the end of each year. Any mail-bags used for the transmission of correspondence between New Zealand and the Transvaal requiring repair should be sent to the Controller of Stores with a special memorandum. Except in the case of the United Kingdom and the Transvaal, any instances of the use of New Zealand mail-bags by foreign administrations for the enclosure of their mails to New Zealand must at once be reported by verification note. All New Zealand offices returning empty foreign-mail bags through Wellington should label the bags, or each bag, with the name of the country of origin when such is not already clearly indicated thereon. The bags should then be tied in bundles and forwarded in the Wellington mail, registered.

542. 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.

543. 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.

544. 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:—
- That the Administration of the United States of America will not advise intermediary offices of each despatch of mails to the vessels in question.
- (i.) Mails to or from ships of war of any nationality in transit through New Zealand are to receive prompt despatch unless positive orders are issued to the contrary.

DELIVERY OF LETTERS, ETC.

545. The letter, P.O. 327, suggesting that a letter-box be provided for the reception of correspondence delivered by letter-carrier, is not to be sent to public institutions such as hospitals and prisons.

546. 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. Before any subsidized letter-carrier's delivery is established, a responsible officer is to visit the place and fix the boundary, and no extension is to be allowed without authority from the Secretary.

547. Letters, &c., for counter delivery, after being date-stamped, are to be carefully sorted into the proper pigeon-holes, which should be examined daily to see that they contain no letters for delivery by letter-carrier, or such as should have been re-directed. Redirection cards should be compared daily with the letters on hand, and registered cards with registered letters in the locker.

548. Persons applying for correspondence are required to state from what place it is expected, and to give such other particulars as will establish their identity.

549. Special provision is to be made for letters addressed to Maoris, either by keeping them in a certain pigeon-hole or by delivery on application at the public counter. Unknown Natives applying for correspondence are to be required to give evidence of their identity.

550. When an English mail arrives too late to enable a delivery to be made before 5 p.m. chief offices not open from 8 a.m. to 8 p.m. 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 English 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.

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

552. The address of a letter, once it is posted, must not be altered at the request of the sender or of any one else. Immediately on being posted a letter ceases to belong to the sender. Any officer found disregarding this instruction, no matter under what pressure or solicitation, will be very severely dealt with. 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.

553. In order to make the practice uniform in all postal districts, Chief Postmasters are to act without reference to the Secretary in the matter of the delivery of letters the addressee of which has assigned his estate. Attention must be given to the following conditions:—

A Chief Postmaster must not act on any order of assignment which is not issued by the authority of the Supreme Court. A copy of the document must be deposited with the Chief Postmaster.

An order which is only issued for certain specified purposes, not including the delivery of letters, should not be acted upon. It must be quite clear from its terms that absolutely all property of the assignor, or that the delivery of letters in particular, is covered by the order.

In any case of doubt the Secretary may be referred to.

554. 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. Letter-carriers and delivery officers are warned that the public must not be permitted to open letters doubtfully addressed, unless the surnames are identical or there are good reasons for supposing that any such letter is intended for the person opening it. A letter cannot be supposed to be addressed to a person whose surname at least is not on the envelope; and the only excuse for delivering to a person whose initials are not also inscribed is when there is reasonable ground for supposing that the initials are wrongly written. All officers must exercise the greatest care to prevent letters being opened by persons for whom they are not intended, and any failure of such care will be severely noticed to the responsible officer.

555. 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.

556. Letter-carriers must not moisten the thumb at the mouth before using it to detach a letter from a bundle. Thumb-stalls may be obtained from the Controller of Stores.

557. 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.

558. 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, or through open windows, 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.

559. 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 and Telegraph Act, is liable to dismissal and to be punished by law.

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

561. Letter-carriers who are provided with whistles should blow them on entering a gate, or where a box is provided at a gate the whistle should be blown when correspondence is placed in the box. 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.

562. 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. At the four chief centres P.O. 313 (letter-carriers' check docket) should be used.
- (6.) To see that an accurate return is kept of all correspondence delivered by letter-carriers during each of the weekly periods when the usual counting of delivered correspondence takes place.
- (7.) To examine from time to time letters awaiting 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.

563. 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. The Chief Postmaster or Postmaster will satisfy himself that the overflow matter may be safely deposited at the places decided upon.
- (2.) Nothing beyond printed matter, circulars, parcels, 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.

564. 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.

565. 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 officers.

566. 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.

567. 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. Recommendations for the establishment or alteration of letter-carriers' deliveries are to be addressed to the Inspector of Post Offices.

568. 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.

CYCLING DUTY.

569. The following regulations are made in reference to cycling duty:—

The limits of weight and distance for letter-carriers will be as follows:—

Rural Districts.

Bicycles: Maximum weight to be carried in trailer, 70 lb.; maximum weight to be carried on bicycle, 50 lb.; maximum weight to be carried on letter-carrier's person, 35 lb.; maximum distance where the roads are good and the loads moderate, 28 miles; maximum distance otherwise, 26 miles. In no case should the time spent in actual travelling exceed six hours.

Town Districts.

No definite limits of weight and distance are prescribed, but care must be taken to avoid requiring the performance of bicycle duty which may conduce to undue strain or overwork.

In all cases assistance may be claimed, irrespective of weight, if the load is so bulky as to prevent the letter-carrier (or messenger) from controlling his machine properly.

Men employed on cycling duties are strongly recommended to wear woollen underclothing, and, when possible, opportunity will be afforded to men who get wet to change their clothes.

Men who use machines not provided for their exclusive use should be careful to adjust the saddle. Failure to take this precaution has been known to result in serious physical injury. Men detailed for cycling duty are to be cautioned, as occasion requires, against riding at excessive speed ("scorching"), and against riding on footpaths.

The rule regarding cycling duty is to be carried out as far as possible; but, in the case of offices at which the staff is not sufficient to permit of the rule being strictly adhered to, Chief Postmasters are expected to exercise reasonable discretion in the use of bicycles by officers under their control.

EXPRESS DELIVERY AND SPECIAL-MESSENGER SERVICES.

(See Guide for general instructions.)

570. 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 express articles at any time the boys may be wanted.

571. The express-delivery and special-messenger services extend to all offices at which telegraph message-boys are employed.

572. 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 express 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.

573. At the office of despatch, express 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."

574. The officer who opens the mail must take out the express bundle, obtain the express parcels, and 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.

575. Gummed labels bearing the word "Express," for affixing to the addressed side of express 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.

576. The special-messenger service will, at Auckland, Christchurch, Dunedin, 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 other offices, Chief Postmasters or Postmasters will act in the same manner. (See also Rule 926.)

577. If more than the actual fee is received for express delivery or special-messenger service, the surplus must be returned by post, not by messenger. Receipts for payments must be given free of charge. (For further particulars see Guide.)

REDIRECTION OF LETTERS, ETC.

578. Postmasters are required to redirect correspondence on receipt from any addressee of a written order or a telegram to that effect. A person presenting a redirection order is to be requested to add his or her title—Mr., Mrs., or Miss. This applies also to telegrams forwarded to Postmasters for the redirection of correspondence. Telegrams must bear the words "Signature verified" in the instructions, and be signed with the full surname and all the initials of the addressee. An instruction by cable from beyond the Dominion for the redirection of correspondence is to be complied with. A copy of P.O. 285 should be attached to the redirected letter requesting the Postmaster to identify the addressee before delivery, and the same form should be used when there is any doubt as to the authenticity of the application.

579. 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 record must be entered up daily so as to show full particulars, including the number and date of the order, surname and Christian name of the applicant, and the new address, 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 Assistant Postmaster or other senior officer, but at other offices Postmasters will be held responsible for all errors caused by incorrect entries.

580. At those offices where the card system of recording redirection orders is in use, all the particulars, including (1) number of order, (2) dates of application and receipt, must be accurately entered on the cards provided for the purpose, and the orders then dealt with in all other respects as in Rule 579.

581. 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.

582. 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. The title of the addressee must be given in every case when it is known with certainty. 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.

583. Returned letters from the Dead Letter Office, or any chief office, if in the authorized 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.

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

585. 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.

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

587. 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.

588. 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.

589. At Auckland, Christchurch, Dunedin, and Wellington a dead-letter mail must be made up twice a week, and at other chief offices, and offices where letter-carriers are employed, every Monday morning, to include all letters, letter-cards, and packets posted in the Dominion which have remained unclaimed for the periods specified in Rule 596. 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. All letters must be arranged in alphabetical order when included in the mail to the Dead Letter Office, those originating beyond New Zealand being kept separate from those originating inland.

590. 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.

591. The personal attention of Chief Postmasters is to be given to the return of “ special-request letters ” as described in the Guide. The “ Return to sender ” stamp is to be used for all inland special-request letters. Any inland letters bearing an impression of this stamp should be delivered at the address given in the special request, and letters originating beyond New Zealand forwarded to the Dead Letter Office for disposal. Unclaimed official unregistered letters from any Government Department 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. In forwarding such unclaimed registered letters to the Dead Letter Office particulars of office of origin and number of registration label are to be advised on lists or on the back of returned letter-bills. Such letters should be tied in bundles and arranged as directed in Rule 589. Otherwise the "special-request" rules are to operate as shown in the Guide.

592. 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, and of returning such as have remained undelivered beyond the time prescribed by regulations for remaining at post-offices, or of forwarding any of them 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 562, and section 23 of the Post and Telegraph Act, 1908, here reprinted as follows:—

" 23. (1.) Every postal packet addressed to any person at any premises licensed under the Licensing Act, 1908, 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 fine not exceeding five pounds.

" (5.) This section shall extend and apply to telegrams transmitted by electric telegraph."

593. All lists of articles received without addresses or in damaged covers are to be made out on form P.O. 69 in triplicate. One copy should be exhibited to the public, and the second copy forwarded to the Inspector of Post-offices by first mail. The third copy is to be retained at the local office for one clear month, when it should be sent to the Dead Letter Office with the relative articles. Any entries relating to articles which have been delivered during the month must be clearly struck out. If the sender of any such article can be identified, he is first to be communicated with. Newspapers, unless illustrated or bearing a special request, are to be kept at chief offices for reference and delivery, but if not applied for within one month in the case of newspapers posted in New Zealand, and in the case of those received from abroad for the same period as unclaimed letters, they are to be destroyed. Unclaimed illustrated and special-request papers and magazines must be sent to the Dead Letter Office at the expiration of three clear months, except unclaimed special-request newspapers received from places beyond New Zealand, which must be sent to the Dead Letter Office at the end of the prescribed period. This rule is to be read as applying to unclaimed newspapers, both addressed and unaddressed. (See Rule 466.)

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

595. 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.

596. 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	One month	Un-claimed; or, Not called for.
From Australia	Six weeks	
From other countries beyond New Zealand	Two months	
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	One week	Not to be found; or, Gone, no address.
From Australia	One month	
From other countries beyond New Zealand	Six weeks	
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.	

597. At all chief post-offices unclaimed inland letters, letter-cards, and packets are to be retained from date of receipt as follows:—

An Article	To be sent to the Dead-letter Office after having been retained from date of receipt for—
Addressed to a post-office or “to be called for,” or to a person residing beyond letter-carrier’s delivery	One month.
Addressed to a street where addressee is unknown or which he has left without leaving an address	One week after reaching delivery counter.
All other inland letters (except ship letters and letters addressed to hotels, &c.)	To be returned immediately it has been ascertained that they cannot be delivered.

Letters from the Prime Minister’s office, however addressed, are to be returned immediately it has been ascertained that they cannot be delivered.

Circulars and catalogues from beyond the Dominion, 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.

598. Before delivering to the proper addressee any insufficiently or incorrectly addressed letter a Chief Postmaster must mark the envelope with the special stamp supplied, “Please inform sender of your full [or correct] address.”

599. 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.

600. 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. The power to deal with a posted letter (except an official letter) otherwise than sending it at once to its address is vested by law in the Governor alone. For official letters the power is vested in the Postmaster-General, who exercises it personally only. (See sections 8 and 37 of the Post and Telegraph Act, 1908.) 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 of Post-offices 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 ———.”

601. 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 of Post-offices.

602. 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.

603. A Postmaster is responsible that insufficiently prepaid articles which pass through his office are correctly surcharged with the proper additional postage. Commercial papers posted for delivery within a town delivery and redirected to an office outside the delivery must be charged another rate of postage. A constant watch must be kept by all officers to prevent the transmission and delivery of insufficiently prepaid correspondence.

604. Unpaid and insufficiently prepaid correspondence from abroad is charged on delivery 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 511. When the conversion into pence leaves a remainder below 5 centimes, it is not taken into account; for remainder above 5 centimes, 1d. is to be charged. Newspapers, if bearing inscription "*Abonnements-poste*," are to be treated as fully prepaid.

605. 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 1d. postage and 2d. registration fee, were subsequently redirected to a country where the rate is 2½d. per 1 oz. it would be charged the simple deficiency. (See Rule 709.)

606. 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.

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

608. Postage-due stamps are to be used for the collection of unpaid or insufficiently paid postage on all classes of correspondence. They are in no case to be received by any Postmaster in payment of postage. Should postage-stamps not recognized 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 508-511, 536.)

609. 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.

610. 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.

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

612. 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.

613. At post-offices where there is a delivery by letter-carrier, postage-due stamps are to be affixed to all surcharged 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.

614. The office to which a surcharged article is redirected must return form Acct. 154 with the postage-due stamps affixed by the first mail after the article is delivered. If the article has to be again readdressed, a fresh form is to be prepared by the office making the second or subsequent redirection.

615. 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.

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

617. 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 Chief Accountant, General Post Office, 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.

618. 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 circumstances to the Chief Accountant, General Post Office.

619. 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.

620. 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.

621. Commemorative postage-stamps of temporary validity are not recognized in the international service. Letters from places abroad apparently prepaid and treated as unpaid by despatching offices are to be surcharged.

622. A Chief Postmaster may remit the charges on official letters which have been surcharged in consequence of not having been franked or marked "On His Majesty's 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 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 authorized 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 617.)

STAMPING.

623. Letters, &c., must be date-stamped with the date of posting. Posting-boxes in post-offices must be cleared and the articles therein date-stamped at the time of closing the office.

624. The date and the index letter or figure of every 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, or on slips for machine impressions, each time the date or the index is changed, and both the officer who changes the stamp and a second responsible officer must initial the book or slip. In Chief Post-offices the second officer initialing should be the head of the mail staff or the officer acting in that capacity. Chief Postmasters and permanent Postmasters must overlook the date-stamp impressions of sub-offices, and must promptly challenge any apparent absence of type through loss or otherwise.

625. Special care is required in manipulating wheel date-stamps. When day type up to and including the figure 9 is required, the first wheel of the stamp is to be turned so as to show the small hyphen-bar and not the blank face provided for the purpose of additional engraving. By this means the impression of the blank face is prevented from showing.

626. 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 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.

627. Date-stamps engraved "Telegraph Office" are on no account to be used for impressing postal matter.

628. The date-stamp must not on any account be altered from the current date. Any mark required of another date must be written. When by inadvertence an imperfect impression of the date-stamp is affixed to a voucher, the defect must be remedied with pen and ink. A second impression of the stamp is forbidden.

629. 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.

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

- (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. At offices where letters are stamped on the back, the 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 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 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. The offices at which letters are not stamped on the back at the present date are the following: Auckland, Blenheim, Christchurch, Dunedin, Frankton Junction, Gisborne, Greymouth, Hamilton, Hokitika, Invercargill, Napier, Nelson, New Plymouth, Oamaru, Palmerston North, Rotorua, Thames, Timaru, Wanganui, Wellington, Westport, and all railway travelling post-offices. The abolition of back-stamping at these offices does not apply to registered letters or letters sent to the counter for delivery.
- (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. A copy of form P.O. 126 should be sent to the Postmaster at any office at which it is observed the date-stamping is defective.

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

632. 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 not. 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.

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 (except the offices mentioned in Rule 630) from another office.

“Forward” letters.

Newspapers posted at Auckland, Christchurch, Dunedin, and Wellington are not to be date-stamped, the obliterating of the postage-stamps being done with felt stamps. At the same offices felt “Paid” stamps are to be used for “Paid” newspapers only.

Commercial and printed papers, patterns and samples, and parcels need not be date-stamped at office of destination or transit offices.

633. A facing-slip (P.O. 378) is to be attached to the outside of every bundle of letters, and should be initialled by the officer who ties the bundle. If any missent letters are found in the bundle at the office of receipt, the addresses should be entered on the back of the slip, which must be sent by first mail *under cover* to the Chief Postmaster of the district of origin. Letters must not be added at intermediate offices to bundles already covered by facing-slips. Letters despatched must 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.

634. The use and re-use by the officer in charge of the Finger-print Bureau of the Prisons Branch of the Department of Justice of cloth-lined envelopes addressed to himself from local offices is not to be disputed, conditionally on old date-stamp impressions being effectually deleted.

635. 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 it was intended to catch.

636. Bundles of letters which are not back-stamped, if addressed to places beyond the Dominion, must be rechecked at the final office of despatch. That office will be held responsible for missorts.

637. Except in loose-type post-marking machines, the date should be arranged in the date-stamp thus: "9 Sp. 11." In those stamps which provide four spaces within the circle the index number should be at the top, the date on the left-hand side of the impression, the month on the right, and the year at the bottom. In loose-type post-marking machines the type are to be arranged so that the date follows the month.

638. It is a Chief Postmaster's duty to take proper notice of defective stamping at any post-office, and to provide for frequent revision of the work of date-marking at the sub-offices in his district, with a view to maintaining its clearness and correctness. Form P.O. 126 should be used to call attention to defective date-stamping. No officer is to deface the stamps on correspondence posted by himself.

639. It is necessary that the Inspector of Post-offices 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.

640. Applications for date-stamps and mail-seals are to be sent separately from applications for other articles, on form P.O. 107, to the Controller of Stores. Old material of the same kinds is to be returned to the Controller of Stores. An application for a date-stamp and one for a seal for the same office may be made on one form. 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, and unless the loss of type is reported immediately the discovery is made, the type will be charged to the officer failing to make the report. The value of stamps received at chief post-offices for type symbols must be affixed in postage-stamps to form P.O. 163. (See Rule 922.) The cost of a single or a double type is 5d., and of a postmarking-machine type 10d. 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.

641. When one non-permanent Postmaster or Telephonist succeeds another, the incoming Postmaster or Telephonist should be instructed to check the type, and payment for any missing is to be obtained from the outgoing officer. The newcomer should be given to understand that he is responsible for the receipt of the proper type with the date-stamp, and that if he fails to report shortages within a reasonable time he will be required to make good the loss.

642. Patterns of year-type of the stamps at sub-offices are to be held at the chief office for use for future requisitions for year-

type. A careful record must be kept of offices supplied with revolving date-stamps, or already supplied with year-type in advance; and in each case in which a new date-stamp is supplied a pattern of the new year-type is to be substituted for the pattern of old type. Requisition is to be made on the Controller of Stores for envelopes for holding pattern-type.

643. A date-stamp is to be supplied to every office, even in the case where a post-office and a telephone-office bearing the same name are opened under separate charge. Application for the date-stamp is to be made by the officer responsible for the opening of the office, and the requisition is to show clearly whether the stamp is intended for a post-office, a telephone-office, or a combined office.

644. 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.

RURAL MAIL-BOXES, PRIVATE BOXES, CALL-BOXES, AND PRIVATE BAGS.

645. Letter-boxes may be supplied for the use of persons living on or contiguous to a rural mail-route. These boxes are to be known as rural mail-boxes, and the price without lock and key is 15s. per box. The following is a list of the forms required for use with the rural mail-boxes:—

- (1.) Booklet of regulations.
- (2.) Form from box-holder authorizing Postmaster to place correspondence in the box.
- (3.) Application for the establishment of a rural-mail delivery.
- (4.) 1 R.M.D.—Notice to call for registered article.
- (5.) 2 R.M.D.—First notice to call for package too large to be placed in box.
- (6.) 3 R.M.D.—Second notice to call for package too large to be placed in box.
- (7.) 4 R.M.D.—First notice of insufficiently prepaid article.
- (8.) 5 R.M.D.—Second notice of insufficiently prepaid article.
- (9.) 6 R.M.D.—Notice to call for parcel exceeding 5 lb. in weight.
- (10.) Registered-letter delivery-book No. 9.

Posters advertising the boxes should be exhibited at all post-offices. The Controller of Stores issues the boxes and forms upon application.

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

647. A form of application (Acct. 368) 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 no box is to be let without written application being made on this form.

648. 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.

649. Postmasters should endeavour to prevent loitering in private-box lobbies. Tactful representation will do much in this direction.

650. 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. When kerosene-lamps in use in private-box lobbies in small offices wear out or shows signs of becoming dangerous they are to be replaced by candle-lamps. The Controller of Stores supplies candle-lamps.

651. 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.

652. 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 Controller of Stores.

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

654. Postmasters at all offices are directed to periodically examine private boxes to ascertain whether there has been any shrinkage of the wood, especially in the bottom row above the skirting-boards. In every case of shrinkage skirting-boards should be removed, and the recesses below examined.

655. Unlet private boxes must be effectively closed against "missorts." This may be neatly done by cutting a piece of cardboard a quarter of an inch longer than the inside vertical measurement of the box, making a small hole in the centre in which to insert the finger, and drawing the cardboard tightly against the back of the box.

656. 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 an article is not called for within four hours of notification, a second card must be placed in the box, or the article may be specially delivered if there be any doubt as to a card being 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.

657. 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.

658. But before closing a box or a bag against a Government Department, the Secretary, General Post Office, should be referred to. In cases in which a refund of subscription is authorized by the General Post Office, the amount refunded will be for an unbroken quarter, or a multiple of such.

659. Call-boxes are at the disposal of the holder only during the hours that the office is open to the public.

660. The Postmaster should collect the fees on private bags and call-boxes in the same manner as fees on private boxes are collected. No new private bag may be used until authorized 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 will keep a record of all private bags, and are held responsible for preparing and rendering vouchers in favour of mail-contractors for half the fees for private bags carried by them.

661. Private-bag holders have no privilege in the matter of payment for the transmission of their correspondence with the Post Office. Where it is found that a private-bag holder is despatching communications which in ordinary course should have postage affixed, his attention should be drawn to the matter by the Postmaster at the office from which the bag circulates.

662. Special private bags for the New Zealand Express Company's correspondence are used on mail-trains. The private bags are used only for letters posted on mail-trains in special covers, which are of a striking pattern and easily identified. Any letters in the special covers for offices *en route* of any travelling post-office or for places beyond the terminal point are despatched in mails in the usual way, the only letters enclosed in the private bags being those addressed to the terminal office on the section. Correspondence for the company, enclosed in the special covers and posted on express trains to which mail-vans are not attached or in guard's-van letter-boxes, are to be picked out at the terminal station by the post-office messenger clearing the box. The messenger is to cancel the stamps on such letters by writing his initials thereon with an indelible-ink pencil, and is to hand the letters to the New Zealand Express Company's representative at the railway-station. Messengers clearing posting-boxes at stations *en route*, when going through the correspondence, will place together any of the Express Company's letters in the special covers, so that they may be quickly available on the arrival of the train at the terminal station.

POSTING-BOXES; RECEIVING-BOXES.

663. 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 Inspector of Post-offices through the Chief Postmaster. Each Chief Postmaster must keep in his office a list revised to date of receiving-boxes in his district. The index-marks must be carefully attended to. The hours of collection must be correctly stated on the boxes. 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.

664. Chief Postmasters should periodically draw the attention of Sub-Postmasters to the necessity of inspecting all receiving-boxes and seeing that they are in good repair and well taken care of. Letter-carriers and other officers clearing receiving-boxes must notice the state of the boxes when making the clearance, and report to the Postmaster any matter that requires attention, such as defects in the lettering, wrong times of clearance, damage to

boxes or plates, &c. Locks and hinges should be frequently oiled. Street receiving-boxes are painted with Berger's signal-red paint in varnish, and finished with carriage-varnish. Letter-boxes are to be painted once a year, the Secretary's approval being first obtained. When tenders are called for, the following specification is to be used, viz.: The boxes are to be first thoroughly cleaned and painted with one coat of Berger's signal-red paint in varnish. After the paint is dry, one coat of carriage-varnish is to be applied. The paint is not to be used from the original tin, but to be emptied therefrom into a larger tin, so that it can be well stirred and mixed before being applied. No turps, driers, terebintine, or other mixture is to be used in either the paint or the varnish.

665. A responsible officer must periodically inspect all boxes in which mail-matter is deposited. When the colour of receiving-boxes has faded (perhaps six months after painting) the box should be cleaned and a coat of carriage-varnish applied. Any damage, insecurity arising from the shrinkage of wood, &c., should at once be reported to the Inspector of Post-offices. If a box is insecure, or is 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 circumstances must be reported to the police. Padlocks are to be used for securing round and hexagonal iron pillar-boxes.

666. 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 at irregular intervals by one of the officers named, 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 posted matter.

667. 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 of Post-offices. 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.

668. When inquiry is made for a letter, packet, parcel, or other posted article said to be missing, the Postmaster should have a missing-letter form, P.O. 36, filled up by the sender of the alleged 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 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 Dominion should be made by means of form C. & F. P.P. 27, and submitted to the Inspector of Post-offices.)

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

670. Inquiries respecting letters addressed to places outside New Zealand must be forwarded by Chief Postmasters to the Inspector of Post-offices, stating by what mail the letters should have been despatched.

671. 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.

672. Every application for missing letters, from whatever source received, must be 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. Missing money letters and letters containing articles of value should be entered in the Missing-letter Record separately from ordinary missing-letter inquiries. Both series must be numbered by the Chief Postmaster in consecutive order from the beginning of each quarter. The record-numbers of inquiries for money letters or letters containing articles of value must be entered in red ink, and distinguished by the suffix M in addition to the distinguishing quarterly letters.

673. Inquiries for A.R.s relating to registered letters are not to be recorded as missing-letter inquiries. Such inquiries, when relating to letters addressed to places beyond New Zealand, will be recorded in the Inspector's office as hitherto, but it will not be necessary to show them in the quarterly missing-letter return furnished by chief offices.

674. 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.

675. 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.

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

677. At the end of each quarter a return must be furnished to the Inspector of Post-offices, on form P.O. 80, provided for the purpose, showing particulars of all missing money letters or letters containing articles of value, 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 Dominion 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. 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. A summary of details of "found cases" is given on the back of form P.O. 80, and should be carefully completed.

678. 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 of Post-offices immediately after the preliminary inquiries have been made. All such inquiries and reports thereon are to be regarded as absolutely confidential.

ELECTORAL-NOTICE LETTERS.

679. Important duties are imposed upon Postmasters under various sections of the Legislature Act, 1908. 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.

680. All Postmasters are enjoined, at the request of the Registrar of Electors, to assist him by informing him of the name of any person who they have reason to believe is qualified to be enrolled but is not enrolled, or is enrolled but is not qualified to be enrolled. Postmasters are required by Act to witness claims for absent voters' permits.

681. The following provisions of the Legislature Act, 1908, are printed for officers' information:—

"61. (1.) The Registrar shall remove from any roll of the district the name of every person enrolled thereon who is proved to the satisfaction of the Registrar to have left that district; and it shall not be necessary to summon any person whose name is so removed.

"(2.) But no name shall be removed as last mentioned until the expiration of six months after the time or the approximate time when such person is proved to have left the district, or until after the return by the Post Office of a registered electoral-notice letter as mentioned in section two hundred and thirty-three hereof, addressed to such person at his place of abode as entered on the roll, unless the retention on the roll of the name of the said person is objected to and such objection is sustained, in which case the Registrar shall remove such name forthwith.

"233. (1.) Any summons or notice under this Act may be served by delivering the same to the person to whom it is addressed, or by leaving the same at his place of residence as stated on the roll, or by sending the same to such residence through the post by registered letter, marked on the outside 'Electoral-notice Letter,' addressed to the person to or upon whom such summons or notice is required to be sent, delivered, or served, and the sending of such summons or notice in manner aforesaid shall be sufficient service.

"(2.) If any letter marked as aforesaid is not claimed, notice of the said letter being at the post-office for delivery shall be sent to all other post-offices in the same electoral district, and posted on a notice-board at the said post-offices.

"(3.) Where any notice or summons is sent by registered letter marked as aforesaid, addressed to any person at his place of residence as stated on the roll, with a special request that such letter may be returned to the sender at the expiration of thirty [amended to *fifteen* by the Legislature Amendment Act, 1910] days if the person to whom the letter is addressed cannot be found, the return of such letter by the Post Office shall be deemed sufficient proof that the aforesaid person has quitted such place of residence.

"(4.) The Post Office receipt for an electoral-notice letter shall be evidence of the posting thereof, but not of its contents."

682. Under section 69 of the Legislature Act, 1908, a Registrar of Electors is authorized to send registered letters free on matters connected with the amendment of rolls. Under section 91 (c) an envelope containing a ballot-paper (elector's right)

and an application for a ballot-paper is sent free to the Returning Officer of the district in which the vote is exercised. Surcharge of the unpaid postage on letters not coming within the two categories given above must be marked at the office of posting.

683. 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. An electoral notice may be delivered to the addressee only. A written order cannot be accepted unless the addressee is known to the Postmaster or his officers to be in the district.

684. 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.

685. Unclaimed registered electoral-notice letters specifically marked "Electoral-notice Letter" are to be returned, according to special request, to Registrars of Electors. Before they are returned, every effort, including advertisement, is to be made to deliver them. Should the number of such unclaimed electoral-notice letters warrant the step, Chief Postmasters are authorized to have lists printed locally, after reference to the Secretary, saying how many lists are required. Other unclaimed "special-request" letters for return to Registrars of Electors are not to be advertised, and are to be returned promptly to Registrars. Every letter 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.

686. The following is a list of railway travelling post-offices:—

R.P.O., Waikato.	R.P.O., Main Trunk.
R.P.O., Ohinemuri.	R.P.O., South Canterbury.
R.P.O., Taranaki.	R.P.O., North Otago.
R.P.O., Manawatu.	R.P.O., South Otago.
R.P.O., Hawke's Bay.	R.P.O., Southland.

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

688. 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.

689. R.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.

690. Smoking in the mail-van is forbidden.

691. To facilitate the transfer of mails and correspondence when the officers change trains, the following precautions must be observed: A waybill 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.

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

693. Before leaving the mail-van at the close of each day's business the R.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.

694. The railway post-office duty must be arranged and travelling-allowances paid in accordance with instructions which may be issued from time to time by the Secretary. Clerks and sorters in the R.P.O., when their duty averages over ten hours a day for a continuous period of six days, are to be granted one half-day's leave of absence during the week following that in which such duty has been performed.

695. All irregularities and damages 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.

696. 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 its striking any person or 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, and such mails must not exceed 10lb. in weight.

697. 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 applied for.

REGISTRATION.

698. 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 all offices (except Auckland, Christchurch, Dunedin, and Wellington). Special forms of receipt are provided for use in the four chief offices named.
- No. 2. Book of receipts for letters delivered to the public, used at chief offices and permanent sub-offices, including railway offices.
- No. 3. Book of receipts for registered articles received by the Registration Clerk from the mail-room.
- No. 4. Book of forms for obtaining receipts on delivery of registered letters which do not pass through a chief office or permanent sub-office, including a railway office.
- No. 5. Chief office Forward Registered-letter Record.
- No. 6. Sub-office Forward Registered-letter Record.
- No. 7. Non-permanent Sub-office Registered-letter Delivery-book.

699. A special Registered-letter Receipt-book is issued by the Controller of Stores for use on rural deliveries. The use of this book enables contractors on such deliveries to give an acknowledgment to the sender of a registered article, and in turn to obtain a discharge from the receiving Postmaster, who will initial and date-stamp the receipt-butts before handing the book back to the contractor. The contractor should be required to produce the receipt-book for the Postmaster's examination after the completion of each trip. When the book is exhausted the butt-block is to be taken possession of by the Postmaster.

700. The treatment of registered letters must 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.

701. 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.

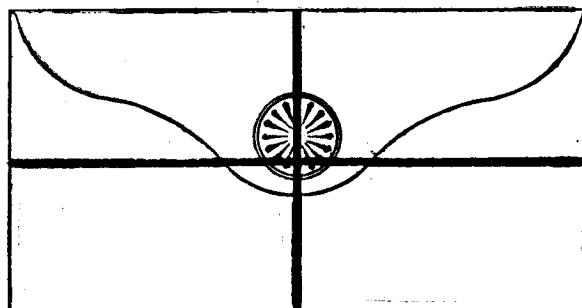
702. In every office there should be a registered-letter locker for the secure deposit of registered letters which await despatch or delivery; the key during office hours to be in possession of the officer appointed to this duty, and after hours in the possession of the Postmaster or the senior mail 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.

703. Letters containing coin which have been erroneously accepted for registration, and all unregistered letters containing coin addressed to countries beyond New Zealand and Australia, must be detained and forwarded to the Inspector of Post-offices under registered cover.

704. All "coin" letters (letters containing coin) sent to the Dead Letter Office for disposal must be forwarded to the Inspector of Post-offices under registered cover.

705. To the person who presents a letter for registration a receipt must be given. The letter must be date-stamped, and a registration label affixed as explained below. 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. No article directed to initials or to a fictitious name can be registered. The despatching officer will be held responsible for obtaining the registered articles prior to the despatch of each mail. One of the registration labels is to be affixed by the counter clerk to each packet (whether a letter or a parcel), accepted for registration, and the serial number on the label is to be entered on the receipt for this packet and on its butt, in addition to the other particulars. The labels are of two kinds—the one showing

<div style="border: 1px solid black; display: inline-block; padding: 2px;"> R Wellington No. 901 </div>	<div style="border: 1px solid black; display: inline-block; padding: 2px;"> Postage Stamp. </div>
<i>John Brown, Esq.,</i>	
<i>George Street,</i> <i>Sydney.</i>	



letter "R," name of office, and the serial number, for use at chief and permanent offices only; and the other showing letter "R" and a serial number, but not the name of the office, for use at railway, non-permanent, and country offices. The labels are issued in sheets, showing serial numbers, and special care is to be taken that the numbers are used in proper serial order, and that each label is duly accounted for. When a railway office, a non-permanent office, or a country office receives a sheet or sheets of labels, all types except the name of the office are to be removed from the date-stamp, and then an impression of the date-stamp is to be made on each label. As it is imperative that impressions be legible, special care is to be taken that the date-stamp is clean, and that the stamping-pad is in good order. It should always be remembered that (1) registration labels are to be used in proper serial order; (2) each series is to be used up before a fresh series is started; and (3) a fresh series is not to be started at the beginning of the year unless the preceding series happens to be exhausted at that time.

706. The label should be affixed on the address side of the registered packet at the top left-hand corner. If the label cannot be affixed in the prescribed position without obscuring the address, it should be affixed elsewhere on the address side of the packet if there is space. If there is no space on the address side, the label should be affixed on the back of the packet. In some cases in which the address of the packet is written on a tie-on label it may be necessary to affix the label on the tie-on label, but it should be affixed on the packet itself whenever possible. In any case where the label cannot be affixed in the proper position, the attention of the sender of the packet should be called to the necessity of leaving sufficient space for the label at the top left-hand corner of the address side of any packet intended for registration.

707. At a large office where two or more registration-books are in use at the same time, the sets of labels should be divided, and a portion allotted to each book according to the requirements.

708. When several registered articles are handed in at one time accompanied by a list or by duplicate lists the label-numbers must be entered opposite the respective entries on the list or lists. On the butt of receipt and on the receipt it will suffice to enter the first and last numbers with the word "to" between them, and in the body of the forms the total number of the articles.

709. 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 604, all registered letters must be delivered free. If any registered article is observed in transit to be short-paid, the necessary additional postage is to be affixed and the Chief Postmaster informed in order that he may collect the deficiency from the despatching Postmaster or officer at fault.

710. In the case of a registered packet received from another office without a label, or with a label not showing the office of posting, the particulars wanting should be supplied in writing if they can be ascertained from any bill or list accompanying the packet. In any case of doubt one of the labels of the receiving office should be affixed to the packet, and the packet should subsequently be advised by the particulars given on this label. Full particulars of the packet should also be entered on the record of

packets compulsorily registered, and a suitable note made on the bill or list (if any) with which the packet was received.

711. A registration label which has become detached from a registered packet may be reattached if the packet can be certainly identified. If there is any doubt, the matter should be reported, the label being pinned to the report form.

712. Letters directed to places within the Dominion and Australia, presumably containing coin, which have not been registered, must be registered in the ordinary way. The caution label must be gummed over the flaps of the envelopes, and the receipts, with the words "Compulsorily registered" written across them, filed in the office. The letters must then be taxed with a double registration fee of 4d., and be treated in all other respects as registered letters. Unregistered coin letters, if originating in New Zealand and directed to any country other than New Zealand or Australia, are to be sent to the Dead Letter Office. (See Rule 703.) To a packet compulsorily registered one of the labels of the office at which the compulsory registration is effected is to be affixed, and its number on the label entered opposite the entry of the packet in the usual record. Business firms advertising in the newspapers and asking for remittances for goods supplied or to be supplied should be advised by Chief Postmasters to request their clients to register all letters containing such remittances.

713. 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. 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.

714. Officers are specially warned against exchanging bank-notes for coin when the circumstances clearly indicate that the person applying for such an exchange intends to post the bank-notes in a letter.

715. Compulsory registration fees charged in error can be refunded only on the authority of the Inspector of Post-offices. The facts of the case are to be reported.

716. 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 4d. 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 New Zealand 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.

717. 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.

718. 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 authorized sealing-label in the presence of a second officer.

719. Officers despatching registered articles are responsible for making all the entries required by the headings of the registered-letter list. It is a serious error to omit the number or the name of an office of either origin or destination.

720. 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.

721. Lead seals are to be used in sealing registered-letter bags.

722. 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.

723. 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.

724. The officer who despatches or who opens a bag containing registered letters must 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 must at once be called to certify to the articles received, and the fact reported to the Postmaster, or to the officer in charge of the mail-room, or other deputy of the Postmaster.

725. It is forbidden to sign a received registered-letter list in discharge of the responsibility of the despatching office without first checking the individual entries thereon against the letters actually received.

726. To official remittance letters, and to all other official registered letters, registration labels must be affixed, and the letters advised in the same way as those registered by the public. Postmasters must in every case carefully remove the used registration label from remittance envelopes and bags.

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

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

729. 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 a non-permanent 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. The serial number is to be entered on the delivery-receipt and its butt, in addition to the name of the addressee and the office of posting. In addition, the green delivery-receipts are to be numbered consecutively throughout the year.

730. 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 green receipt form does not accompany the forward registered article for delivery from a non-permanent office, a form from the Sub-office Delivery Receipt-book 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 permanent or railway office, no receipt form need be sent, as in such case the Postmaster will use the receipt from Book 2.

Local letter-bills on which registered articles 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.

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

732. 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 may 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. Registered letters from abroad must be entered and advised according to the particulars of the labels which they bear. In the records of the office the numbers and names of addressees are to be given. 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 non-permanent or railway offices the addressee, besides signing the receipt, should be asked to sign in the Registered-letter Receipt-book 7.

733. 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.

734. 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 authorized, 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 702), 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.

735. 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 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.

736. The officer who takes a receipt for and delivers a registered article must initial the receipt in the space provided. Postmasters will be held responsible for seeing that this duty is properly and regularly performed.

737. 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.

738. 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." A Government Department should be charged the usual fee of 2½d. for information supplied in connection with acknowledgment of delivery of a registered article.

739. 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. The designation of the office of posting and the serial number given on the registration label must be entered at the head of the form of acknowledgment after the words "of a registered article."

740. The impression of the date-stamp on registered articles prepaid for acknowledgments should be specially legible, in order that the receiving office may ascertain as well the date of delivery as the name of the office of origin to which it has to forward an acknowledgment of delivery. The name and the date must be given in handwriting if the impression of the date-stamp is not absolutely clear. Any remissness in this matter will be regarded as serious. 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.

741. On receipt of registered articles they should be carefully examined, to see whether they bear the inscription "Acknow-

ledgment 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. If the addressee's signature cannot be obtained, the signature of an authorized agent may be taken on the understanding that the sender of the article may require the addressee's personal signature to be appended later.

742. 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., until the day before the despatch of the mail, so that as many receipts as possible may be sent in one registered envelope.

743. 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.

744. 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 that office, 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.

745. 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.

746. 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 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.

747. Any package liable to redirection which may require reference to the Customs Department should be readdressed to destination before being opened for examination. Where there is no Customs officer at the place to which the packet is redirected the packet should be sent to the chief post-office of the district to enable the examination to be arranged for there.

748. A registered letter which, after delivery to the representative of the addressee, may be redirected unopened, and re-posted in the posting-box of any office, must be treated as irregularly posted, and charged double registration fee, but not second postage. A registered packet redirected, whether officially or privately, should continue to be entered and advised according to the particulars given on the label of the original office of posting. A fresh label should not be affixed. In the case of private redirection the officer who accepts the packet for retransmission should note the receipt and butt of receipt with the name of the original office of posting as well as the serial number shown on the label.

749. 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.

750. 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 of Post-offices on form P.O. 33. When such a serious irregularity occurs as 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.

751. 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.

752. 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.

753. 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.

754. 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.

A registered article is to be advised on letter-bills, lists, &c., by the name of the office of posting and by the serial number, followed by the name of the office of destination.

755. 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.

756. 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 of Post-offices (by the 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.

INSURANCE OF LETTERS.

The general regulations governing the transmission of insured letters to be found in the Guide must be read with these:—

757. At offices where such labels are supplied, a red "Insured" label must be affixed to the front of the cover. A space must be left between the label and the postage-stamps, and the label must not be folded over the edge of the cover. If the Postmaster is not supplied with these labels, or if there is no room for a label on the front of the cover, the entry on the cover relating to insurance must be boldly underlined in blue pencil.

758. The usual receipt given for registered letters, with the words "Insured for ——— pounds" written thereon, must be made out and handed to the sender. The number of pounds must be expressed in words, and not in numerals.

759. During transmission from office to office, insured letters should be treated like registered letters; but the letter "I" must be written against the entries on the letter-bills or registered-letter lists.

760. The number of insured letters posted at all offices should be carefully recorded, and Chief Postmasters should see that the total number is shown on Annual Return 4, as is now done with respect to express letters.

OUTWARD MAILS TO THE UNITED KINGDOM.

761. On reaching the office of exchange the insured letters must be carefully examined to see that the regulations have been complied with, especially those as to enclosing and sealing and the proper entry of the insured value on the cover. All irregularities in these respects must be reported against the offices of posting on form P.O. 33.

762. If an insured letter is not sealed with wax, or is sealed in such a way that it can be opened without either breaking the seals or tearing or making a hole in the cover, it must be officially sealed with wax, the initials of the sealing officer being added. Any letter which is not enclosed in a proper cover must be sent to the Dead Letter Office.

763. If the office of exchange receives a letter which is insured for a sum exceeding the maximum limit allowed by the regulations, the entries of the insured value must be struck through with ink or blue pencil, and the authorized maximum substituted. A report on form P.O. 33 should be made against the office of posting.

764. Letters addressed to initials, or clearly containing any of the articles which are specially prohibited from transmission in insured letters, should be sent to the Dead Letter Office. In the case of a letter addressed in pencil, the original should be left unaltered, but it should be copied in ink on another part of the envelope. A report should be made against the office of posting on form P.O. 33. A report should also be made when spaces have not been left between the stamps affixed in payment of postage and insurance fee respectively, unless a note on the cover of the packet shows that attention has already been drawn to the irregularity.

765. Each insured letter must be weighed, and the *exact* weight in grammes must be entered in the left-hand upper corner of the cover.

766. A red label with the words "Insured—Valeur déclarée" must be affixed to each insured letter before it is despatched. If this has not been done at the office of posting, the omission must be supplied at the office of exchange. The label must not be folded over the edge of a letter; and a space must be left between it and the postage-stamps.

767. All insured letters ready for despatch in a mail-room must be entered on a special insured-letter bill. Each column should be carefully filled up. In column 7 an amount of 4d. for each £12 of insured value or any remainder should be shown against each entry for the United Kingdom. For other countries *via* the United Kingdom the amount required to be shown in column 7 will be found in the special transit-table supplied to despatching offices. The insured-letter bill should be prepared in triplicate with carbon paper; the top copy should be forwarded with the letters, the second copy should be sent to the Inspector of Post-offices, and the bottom copy retained at the office of despatch. The amount of 1½d. for each £12 of insured value or any remainder must be claimed in column 8 of the insured-letter bill in respect of insured letters redirected unpaid to the United Kingdom and to other countries *via* the United Kingdom to whom the insurance system applies.

768. The following notes should be made in column 9 of the bill:—

Opposite the entry of letters,—

Accompanied by advice of delivery	...	A. R.
Redirected	...	Réexp.
Undeliverable	...	Rebut.

Unpaid redirected letters are to be impressed with the "T" stamp.

769. When a mail is being made up, the despatching officer must tie up all the insured letters, with the bill on which they are entered, into a bundle. The bundle must then be wrapped in stout brown paper, and tied securely with string. The ends of the string where they are tied must then be fastened with wax and sealed with the official seal; a similar seal must be placed on each fold of the brown paper, so as to make it impossible to open the bundle without breaking a seal. The bundle must then be superscribed "Valeurs Déclarées."

770. The bundle of insured letters must be tied up with the bundle of registered letters, and placed in the registered-letter bag, if one is used. If not, the attached bundles must be placed in the centre of the mail. All insured letters for the United Kingdom or for passage through the United Kingdom must be placed in the mail for London only.

771. The number of the bundles of insured letters sent in a mail must be entered on the front of the letter-bill P.O. 383 and at the foot of the registered-letter list. If no insured letters are sent in a mail which might contain such letters, the word "Nothing" must be entered before the words "Packets with value declared."

772. If the officer who makes up the bundle of insured letters does not also despatch the registered letters, he should obtain on the office copy of the insured-letter bill the initials of the officer despatching the registered letters, on handing over to him the bundle of insured letters for despatch.

INWARD MAILS FROM UNITED KINGDOM.

773. The entry on the front of the letter-bill will show whether any insured letters are included in a mail received from the United Kingdom. If a bundle of insured letters is received, it must be carefully examined to see that the formalities prescribed

in the previous Rules 769-70 have been complied with. If the bundle is insecurely packed, the fact must be reported by verification-note.

774. The insured letters should then be checked one by one against the entries on the special bill. Errors should be corrected and reported in the same way as errors respecting registered letters. Discrepancies in the weight of an insured letter should be noted on the special bill, but not on the cover of the letter.

775. If an insured letter is missing or shows signs of having been tampered with, the wrapper, string, and seals of the bundle in which it was received, together with the string and seals of the bag in which the bundle was enclosed, must be submitted to the Inspector of Post-offices with a full report, together with a verification-note in duplicate.

776. A damaged insured letter must be made secure before it is forwarded, but the original packing and sealing should be interfered with as little as possible. The repacking officer must write his initials on the cover. The weight of the letter should be ascertained and recorded before and after repacking.

777. If a missent insured letter has to be returned to the United Kingdom, the sum entered in respect of it (if any) in the proper column of the special bill enclosed in the mail with which it was received must be cancelled, and no entry in respect of it must be made in any case in columns 7 and 8 of the special bill of the mail with which it is sent back. In column 9 of the letter-bill must be written the word "Missent."

778. In respect of unpaid redirected letters the sum credited New Zealand in column 8 on the special bill should be 1½d. (15 centimes) for each £12 of insured value or any remainder.

779. When insured letters received from the United Kingdom are sent from place to place in this Dominion they must be treated precisely like ordinary registered letters, with the addition that the letter "I" should be shown against the entries on the letter-bills or registered-letter lists.

780. All the insured-letter bills despatched to this country, together with any verification-note relating thereto, are to be forwarded to the Inspector of Post-offices as soon as possible.

PARCEL POST.

GENERAL AND INLAND.

The general regulations governing the transmission of parcels will be found in the Guide.

781. (a.) Except in the case of registered and insured parcels and in the case of firms posting an average of twenty or more parcels daily, the sender is to fill in card P.P. S. in every case, and to present one with each parcel. When a parcel is presented, a numbered label should be attached thereto on the address side, and the duplicate attached to the P.P. S. card in the space provided. The number of the label should be written on the counterfoil, which is then date-stamped, initialled, detached, and handed to the sender.

(b.) Any firm posting an average of twenty or more parcels per day may be supplied with lists (P.P. X, "Lists of Parcels posted") in lieu of P.P. S. cards, if the firm so desires. The lists are to be prepared in duplicate and presented with the parcels. After the entries have been checked with the parcels, the lists are to be signed and date-stamped, one copy to be handed back to the sender and the other copy retained and filed for future reference. It will not be necessary to supply labels in duplicate to any firm using the lists, as the sender will enter the number of each parcel

in the fifth column and the space provided is insufficient to admit of duplicate labels being gummed in the column.

782. The officer accepting a parcel should compare the address on the card with that on the parcel to see that they are identical. Any discrepancy should be challenged, and the sender requested to make the necessary amendments. Under no circumstances should such amendment be made by the officer accepting the parcel.

783. 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 to the parcel by the sender. Officers receiving parcels are responsible for any deficient postage. Special care must be exercised in weighing parcels addressed to foreign places. In no case must the slightest excess weight be passed over. The parcel is to be then forwarded to destination and the card filed at the office of posting and carefully preserved for reference. After being retained for a period of one year, P.P. S. cards are to be destroyed.

784. When any inland parcel is erroneously accepted in excess of the regulation weight or dimensions, such parcel should, whenever possible, be forwarded to its destination indorsed by a responsible officer thus:—

“Accepted in error. Weight [*or* Dimension] in excess of regulation maximum. Pass. Signed, .”

The irregular acceptance of such parcels should, of course, be reported in the usual way.

In the case of articles which cannot be divided and which fall very nearly within the regulation limit of size or weight, Postmasters or other responsible officers are permitted to accept, *under special circumstances*, and at their own discretion, inland parcels slightly in excess of the regulation size or weight, an additional single rate of postage being charged thereon.

785. 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.

786. 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.

787. 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; post-office accepts no risk.” The superscription “Post-office accepts no risk” should be also marked on fragile parcels, and in both cases the superscription should be initialled by the sender or the person presenting the parcel.

788. Officers accepting parcels should see that postage-stamps and numbered labels are attached to the address side of parcels, and every care taken that the covers or contents of parcels are not damaged in the process of date-stamping.

789. At offices where numbered labels are supplied without showing the name of the office, a clear impression of the office-stamp should be made thereon, the date being first removed. At offices where the date-type cannot be removed, the name may be written in.

790. The public should not be encouraged to send as sample packets articles which ought to be sent by parcel-post. Officers are enjoined to advise the public to send all such articles, except those of small size and value, by parcel-post.

791. 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 on form P.P. G., or, if this be not practicable, then to the addressee. If addressed to a place beyond New Zealand, except the Commonwealth of Australia, and if the sender be 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. Parcels irregularly posted or insufficiently prepaid may be forwarded to any of the Australian States provided the senders are not known. Such parcels will be charged double the deficiency on delivery. An entry is to be made on the parcel-bill of so many rates as are fully prepaid, and the amount of tax shown in the "Remarks" column. Insufficiently prepaid parcels received from Australia are to be charged double deficiency on delivery, and entries should appear on parcel-bills in conformity with the above.

792. Parcels not forwarded, or not delivered to the sender, or found without address, are to be sent to the Dead Letter Office for disposal.

793. 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.

794. When an acknowledgment of receipt for an inland parcel is desired, a fee of 2d. is to be charged and the usual A.R. form will be used to obtain such receipt.

795. When an inland parcel is presented for registration the usual receipt for registered articles must be given to the sender, and a "Registered parcel" label should be affixed to each registered parcel immediately it is accepted for transmission.

796. Should the sender of an ordinary parcel addressed to any place beyond New Zealand inquire as to its disposal, inquiry form C. & F. P.P. 27 should be made out and forwarded to the Inspector of Post-offices.

797. Parcels may be accepted from Government Departments subject to the usual conditions and rates of postage. The postage may be prepaid either with official or with ordinary postage-stamps. Packages over 11 lb. in weight but not exceeding 25 lb. in weight may also be accepted from Government-Departments at the following rates: 4d. for the first pound and 2d. for each additional pound. Such packages are not to be treated as parcels unless they are fragile, and if any non-fragile packets are presented marked "Parcel-post," they are to be referred back to the Department posting them.

798. Except as provided in Rules 128 and 600, the rule forbidding that a letter should be handed back to the sender applies equally to a parcel.

799. 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.

800. 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 on the label. "Empties" are not to be sealed, although they must be entered on the way-bills as if they were full.

801. Hampers, baskets, or bags marked "P.T.S." must not be used for the despatch of mail-matter, but must be returned immediately to the Controller of Stores, Wellington.

802. Under no circumstances is a parcel-post receptacle to be issued to a Government Department without express authority of the Secretary or the Inspector of Post-offices being first obtained. Hampers lent to Government Departments, and containing large packages of official papers, are not to be forwarded by registered post.

803. Care must be taken that parcel-post receptacles are not damaged by rough usage. 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.

804. For those shipping companies which are not paid on the basis of statistics the weight-docket P.P. O. must be made out and forwarded to the Chief Accountant monthly 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.

805. No payment is to be made for parcel-mails 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.

806. Parcels are despatched in hampers, boxes, or bags. Small baskets are provided for placing inside bags to protect fragile parcels. Umbrellas must always be sent in umbrella-wrappers or in long hampers. Chief Postmasters will see that as few separate hampers are used as possible, due regard being given to the safety of parcels.

807. Parcels which can conveniently be sent by slow trains are not to be sent by express trains.

808. At the offices of Auckland, Christchurch, Dunedin, and Wellington registered and insured parcels are to be entered on parcel-bill P.P. P. The bills are to be made out in triplicate by means of carbon paper; the first copy is to be enclosed in the same receptacle as the registered and insured articles advised thereon; the second copy is to be placed under cover, and forwarded with letters to the Postmaster of the office to which the mail is addressed; the third copy is to be retained at the office of despatch. All other offices are to enter their registered and insured parcels on letter-bills.

809. A record of the total number of hampers despatched in a mail must be kept in the Daily Register of Mails Despatched.

810. 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.

811. Canvas address labels must in every case be attached to hampers or wrappers, and the use of wooden labels for addressing such parcel-post receptacles is forbidden. When despatching parcel-hampers fitted with the Longdin fastener, the labels should always be threaded on the centre catch, and on no account hung on the hooks.

812. Officers packing parcels in hampers or bags must fill in parcel-checking card, P.P. U., and enclose it in the receptacle with the parcels.

813. Hampers must always be handled with care, and when placed on coach, steamer, or train the lid must always be uppermost. To avoid accident, a line is to be run through the handle of a hamper when it is being lowered to the deck of a steamer. (See Rule 441.)

814. When parcels can without injury to their contents be enclosed in the ordinary letter-bags the use of hampers may be dispensed with.

815. If there be reason to believe that application is made for a parcel by a person who is neither the sender nor the addressee, nor duly authorized by either, it must be dealt with as an undelivered parcel and forwarded to the Dead Letter Office.

816. Parcels with perishable contents may be destroyed on the authority of the Chief Postmaster immediately they become offensive, but full particulars of the parcels should be furnished to the Inspector of Post-offices. The particulars of any parcel destroyed must also be entered in the Returned-parcel Record.

817. 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.

DESPATCH OF FOREIGN PARCEL-MAILS.

818. The hour of closing parcel-mails for places outside the Dominion 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.

819. When a parcel is presented for despatch to any place outside the Dominion 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.

820. The sender of a parcel to any place beyond New Zealand, except the United States of America, can be furnished with a certificate of posting on payment of a fee of 3d. The fee is to be affixed in stamps to the butt of the certificate of posting, and the stamps cancelled with an impression of the office date-stamp. Such certificate may include as many parcels as the sender chooses to enter on a list to be furnished in duplicate by him with the parcels. One copy of the list, with the fee attached, is to be retained by the post-office and gummed into the book of certificates, and the other copy is to be signed, date-stamped, and returned

to the sender. When a book of certificates is used up it is to be sent to the Chief Accountant.

821. Should a parcel for transmission to an office outside New Zealand be received from a sub-office without a form of Customs declaration, or without the particulars required in the form, it must not be sent forward until the necessary particulars are obtained.

822. Officers despatching parcel-mails to Monte Video must attach a despatch-note, C. & F. P.P. 7, in addition to the usual Customs declaration, C. & F. P.P. 1. The weights on these forms must be shown in grammes, the avoirdupois weights being converted by means of the gramme conversion card.

823. The route by which parcel-mails are despatched to Cape Town and Durban is to be shown on the parcel-bills as "direct" or "*via* Melbourne" as the case may be.

824. Postmasters will send parcels for Victoria and South Australia forward on Auckland or Invercargill, as the case may require, when a more expeditious despatch is likely to be secured thereby. The despatch *via* Wellington is to be utilized in other cases.

825. Parcel-mails for places beyond New Zealand are made up as follows:—

Invercargill to	Tasmania, Victoria, South Australia, Western Australia, Straits Settlements, Ceylon, India.
Auckland to	Victoria, New South Wales, Queensland, San Francisco, Chicago, Honolulu, Philippine Islands, Pago Pago, Fiji, Samoa (Apia), Tonga, Natal, Cape of Good Hope, Norfolk Island, Canada, Uruguay, London.
Wellington to	London, Victoria, New South Wales, Queensland, South Australia, Cape of Good Hope, Natal, San Francisco, Chicago, Hong Kong, Uruguay.
Christchurch to	London, Uruguay.

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.

826. The parcel-mail for San Francisco is to include registered parcels for the whole of U.S.A. and ordinary parcels for the States not included in the parcel-mail for Chicago. The parcel-mail for Chicago is to include ordinary parcels for the following

States: Connecticut, Delaware, Georgia, Illinois, Indiana, Kentucky, Massachusetts, Maine, Maryland, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, South Carolina, West Virginia, and Wisconsin.

827. 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—

United Kingdom on C. & F. P.P. 12c.

Ceylon

India

Hong Kong

Tonga

Samoa (Apia)

United States of America on C. & F. P.P. 12b.

Other places on C. & F. P.P. 12 and 12A.

828. 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 of Post-offices with a copy of the receptacle-list. In the cases of Cape Town and Durban, however, four copies of the parcel-bills are to be made out, three copies being forwarded to destinations. Parcel-bills should be numbered consecutively, beginning with No. 1 in each year, and supplementary mails are always to bear the next consecutive number to that of the main mail. A parcel-post address label is to be affixed to each receptacle. On parcel-bills which provide 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.

829. 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 of Post-offices.

830. 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.

831. For parcel-mails to countries beyond the Dominion other than the United Kingdom and Australia, 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.

832. All hampers used for parcel-mails to countries beyond the Dominion (as well as "empties" returned to countries of origin) must be advised at the left-hand bottom corner of parcel-bills by their stencil marks and numbers. When returned to New Zealand hampers will be similarly entered, but if not so entered by the foreign office the receiving officer in New Zealand must supply the omission.

833. 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.

834. All hampers and boxes from foreign countries sent from one New Zealand 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 of Post-offices at the end of each month. A list of hampers so sent forward should be kept by the forwarding office.

835. Chief Postmasters at despatching offices will return parcel-receptacles by first mail to country of origin. Returned empties should be, as far as possible, packed one within another. 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.

836. At Wellington a number of boxes will be received by each parcel-mail from London marked "Not to be returned." These boxes are to be forwarded as soon as possible to the Controller of Stores, with a memorandum giving full particulars of the mail by which they were received and also the number received.

ARRIVAL OF FOREIGN PARCEL-MAILS.

837. Parcel-mails must be subjected to the same scrutiny as ordinary mails.

838. 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.

839. Parcel-mails made up in London are divided as follows :—

Parcel-mail for	Contains Parcels for Postal Districts of
Auckland	Auckland, Thames.
Christchurch	Christchurch, Timaru.
Dunedin	Dunedin, Oamaru, Invercargill.
Wellington	Wellington, Wanganui, Gisborne, Napier, New Plymouth, Blenheim, Nelson, Westport, Greymouth, Hokitika.

840. 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 of Post-offices, and the other, on which the Customs duty has been assessed, to the Chief Accountant, General Post Office.

841. When intercolonial or foreign parcel-mails are opened at other offices than those to which they are addressed, the original parcel-bills should be sent to the Chief Accountant, G.P.O., 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 of Post-offices by first opportunity.

842. Receiving officers must weigh the parcel-mails received from London, and enter the gross and net weights on the parcel-bill. The weights of ordinary and supplementary mails are not

to be entered separately, but the words "including supplementary" must be stated on the parcel-bill. 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.

843. An abstract of the contents of each parcel-mail received from London must be made on form C. & F. P.P. 6, and sent to the Inspector of Post-offices.

844. 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.

845. Parcels which may be received from places abroad as registered are to be treated as such and the registration continued to destination.

846. 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 parcel-bill 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 parcel-verification certificate C. & F. P.P. 5, and forwarded with the parcel-bill to the Inspector of Post-offices.

847. 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 935.)

848. 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.

849. After examination of a parcel, the greatest care should be taken to securely repack the contents and restore the parcel as far as possible to its original condition.

850. 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 that office should advise the addressees on card C. & F. P.P. 3.

851. 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.

852. Parcels addressed to officers of H.M. ships or to their wives are exempt from Customs duty and redirection charges. (See Rule 948.)

853. Chief Postmasters are authorized to lend copies of parcel-bills received from places beyond the Dominion to the Customs officer, if such be required, to enable information to be gained as to the contents and values of dutiable parcels.

DEMURRAGE AND DELIVERY OF PARCELS.

854. The parcels remaining in the office to be called for must be examined daily with a view of ascertaining what parcels have become liable to demurrage. (See Guide.) "Demurrage-due" labels must be affixed to all such parcels

855. Receipts for demurrage are to be brought to charge as miscellaneous receipts. Chief Postmasters are to keep a full record of all such receipts, and accounting Postmasters will enter them in their "Miscellaneous" Journals.

856. 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 so employed to deliver parcels at a chief office must give an acknowledgment, by means of the delivery-docket P.P. N., 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.

857. A receipt should be taken in every instance when a parcel is delivered by a contractor.

858. When a parcel is returned by a contractor as undeliverable, the parcel clerk will make out form C. & F. P.P. 29 to ascertain from the letter-carriers whether the addressee is known by them.

859. All registered and insured parcels are to be delivered by officers of the Department, and not by contractors.

860. A card, C. & F. P.P. 24, requesting the addressee of a parcel to obtain delivery at the post-office, is to be posted to the addressee where the carrier has failed to elicit a response to his call, and card C. & F. P.P. 14 is to be used to notify a private-box holder of a parcel awaiting delivery.

MISSENDING OF PARCELS.

861. Any parcel missent within the Dominion should be carefully indorsed, and the fact reported on parcel-post error form (P.P. T.).

862. When a foreign parcel is missent to the Dominion the receiving officer should not cancel the number of rates entered on the parcel-bill in respect of such parcel if it can be conveniently sent to destination, and when forwarding it to its destination it should be treated the same as a prepaid parcel originating in New Zealand. If, however, the parcel requires to be returned to the office of origin, the rates should be cancelled on the inward parcel-bill. When entered on the outward bill the rate columns should be left blank, and the words "Missent from —" added in the column for remarks.

863. Missent or misdirected parcels received from beyond New Zealand 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. Parcel-verification notes reporting the circumstances should be forwarded to the Inspector of Post-offices.

REDIRECTION AND RETURN OF PARCELS.

864. Inland 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.

865. Redirected parcels are liable to a new rate of postage for each redirection, except parcels addressed to His Excellency the Governor and his household and to officers and seamen of His Majesty's ships in New Zealand waters, which are readdressed without charge within New Zealand.

866. When an inland parcel is refused by the addressee or is definitely known to be undeliverable, the sender should be immediately communicated with on form P.P. G.; or if a parcel be

not claimed in fourteen days, the sender should be advised on form P.P. G., and he may elect to have it redirected to another place or returned; but in the case of redirection to another office a fresh rate of postage should be charged. A fresh insurance or registration fee is not to be charged on insured or registered parcels redirected within New Zealand.

867. Unclaimed inland parcels should be retained at the office from which they should be delivered for one clear month, exclusive of the month in which they are received, and then forwarded to the chief post-office, where they should be entered in the Returned-parcel Record. The senders should then be advised by the chief post-office on form P.P. G., and if the parcels are not claimed within three months from the date of posting they should be sent to the Dead Letter Office.

868. The dates on which notices are forwarded to the senders must be distinctly written on the parcels at the time.

869. Any charges which may have accrued on an undelivered inland parcel, with the exception of insufficient prepayment in the first instance, are to be waived on the return of the parcel to the sender.

870. Parcels originating in the United States of America or any of its dependencies and unclaimed at the expiration of thirty days from receipt at the office of destination should be returned to the office of origin without charge. Parcels originating in other countries which cannot be delivered should be kept at the office to which they are addressed for one clear month irrespective of the one in which they were received, and, if not claimed, forwarded to the chief post-office. The Chief Postmaster should then advise the Inspector of Post-offices on form C. & F. P.P. 9., and in the absence of instructions parcels originating in Australia should be retained for four months, and those from other countries six months from the date of posting of the advice of non-delivery, and then forwarded to the Dead Letter Office.

INSURANCE OF PARCELS.

871. 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, Hong Kong, and certain other countries. (See Guide.)

872. 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.

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.

873. On a parcel being accepted for insurance a parcel-insurance certificate must be issued to the sender or his representative free of charge.

874. Label C. & F. P.P. 25 should next be filled in and affixed to the parcel, which should then be entered in the Insured-

parcel Record. 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.

875. A hand-to-hand check must be kept of all insured parcels. Those for delivery within New Zealand should be advised in the same manner as registered parcels on list P.P. P., 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 £ [amount]." 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.

876. Insured parcels for places abroad should be advised to terminal offices making up parcel-mails for foreign exchange offices (Invercargill, for Ceylon, India, and Straits Settlements; 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.

877. The additional postage-rates to be credited to London, Ceylon, India, Straits Settlements, and Hong Kong on insured parcels outward will be found in the transit table.

878. 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 of Post-offices. In case of damage, a special note should also be made opposite the entry, and initialled by two officers.

879. Insured parcels should in all cases be packed with special care in suitable receptacles.

880. 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.

881. 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 be accompanied by an A.R. form duly stamped.

PARCEL-FRANKING SYSTEM.

882. The payment of Customs and other charges on parcels addressed to the Australian States and Papua may be guaranteed by the sender, who must pay a fee of 6d. and a deposit of 1s. for every 4s. or fraction of 4s. of the declared value of the parcel, and sign an agreement (C. & F. P.P. 31) to pay the balance of any charges which may be levied on the parcel. A final settlement will take place when the amount due has been notified by Australia. An agreement to pay charges under this arrangement must not be accepted when the sender is only a

temporary resident of New Zealand or is unable to give a settled address in the Dominion. (See Rule 959.)

883. The officer accepting a parcel under the foregoing system must see that the fee and deposit, according to scale, have been correctly affixed in stamps to the form and the form signed by the sender. He must then fill in the receipt at the foot of the form, and hand it back to the sender.

884. A label with the words "To be delivered free of charge" (C. & F. P.P. 30) must be affixed to the parcel, which must then be forwarded, together with the form C. & F. P.P. 31, to the office from which the parcel will be despatched direct to Australia.

885. At the final office of despatch a franking-note (C. & F. P.P. 19) must be prepared and forwarded with the parcel. The words "Free of charge" must be shown on the parcel-bill against the entry, and the form C. & F. P.P. 31 must be attached to the copy of the parcel-bill which is sent to the Inspector of Post-offices.

886. Parcel-franking notice-forms received with parcels from the United Kingdom and Australia should, when completed, be sent to the Inspector of Post-offices, 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 of Post-offices. The franking-notice forms will be forwarded by the Inspector of Post-offices to the offices despatching parcel-mails to London and the Australian States entered in detail on special parcel-bills, which the despatching offices will incorporate in the last sheet of the ordinary parcel-mail, inserting the amount claimed in the column provided.

ACCOUNTS.

GENERAL.

887. The transactions of Postmasters in respect of receipts and payments must be balanced daily and embodied in the Sub-office Cash-book (Acct. 131), and those of Chief Postmasters in the Daily Cash Account (form Acct. 133), which are practically summaries 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.

888. 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 Controller, G.P.O. Cash short must at once be made good by the officer responsible. Surplus cash under 2s. in amount must be affixed in stamps to the memo. reporting the surplus. Sums of 2s. and over must be brought to charge in the Statement of Savings-Bank Deposits for the date on which the surplus is discovered, and credited to Suspense Account.

889. 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. Should any error be made in dealing with any sum collected or paid on behalf of another Department, the matter should be at once reported by

Postmasters to their Chief Postmasters, and by Chief Postmasters to the Controller, G.P.O., for the necessary instructions as to adjustment.

890. 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.

891. 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." Chief Postmasters must notify without delay to the Secretary any change of countersigning officers. The countersigning of cheques on Postmasters' Deposit Accounts, other than Chief Postmasters', is not permitted. At any sub-office the Postmaster alone is to sign cheques.

892. 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 authorized to sign cheques on the Postmaster's Deposit Account. The Postmaster must request his Chief Postmaster to give the bank notice of the substitution of the name of his relieving officer: the Chief Postmaster is then to advise the Secretary, who in turn advises the bank and the Treasury, or the Treasury only, as the case may require.

893. A cheque drawn on a Chief Postmaster's Deposit Account transmitted as a remittance to a Sub-Postmaster having an official account 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.

894. A Postmaster is not required to receive cheques from the public except in payment of land and income tax, Advances to Settlers, Government Insurance, and Public Trust receipts, and under the prescribed conditions as a deposit for credit of an account in the Post-Office Savings-Bank, and those exceptions enumerated in Rule 154. He will be held personally liable for the amount of any other cheques accepted by him. The tender of cheques 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.

895. 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 153.) 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; but the acceptance of cheques on Post Office business is not officially recognized, and officers must understand that they accept them on their own responsibility. Officers must not include cheques received from the public as part

of their official funds. All receipts for payments made by cheque must be so marked.

896. Postmasters in charge of offices where there is no agency of the Bank of New Zealand must not collect exchange on a cheque tendered in payment of an amount due to the Advances to Settlers Office. It 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 it is 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.

897. Officers must see that exchange at the current rates is collected on all cheques excepting those mentioned in the foregoing Rule 896. The Bank of New Zealand charges all Government Departments, including the Post and Telegraph, exchange at the rate of $\frac{1}{2}$ per cent., with a minimum of 6d. on each cheque, on cheques drawn by private parties upon another town in the Dominion, whether that town be *within* or *without* the provincial district where the cheques are presented.

898. 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 exchange.

899. 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.

900. Remittances of cash are to be sealed with a special sealing label (Acct. 365) in the presence of a second officer. After the amount has been checked, the sealing is to be attested by the initials of both officers. In all cases in which a remittance contains bank-notes of a higher denomination than £1 a record of the number of each note and the bank of issue is to be kept.

901. The accounts which Chief Postmasters and Sub-Postmasters are required to render are as follows:—

Chief Postmasters.

(a.) 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.

(b.) All entries for which no form of statement is provided must be summarized on the summary slip, form Acct. 337, and the supporting documents pinned to the slip.

(c.) 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, inclusive,

From the 8th to the 15th, inclusive,

From the 16th to the 23rd, inclusive, and

From the 24th to the last day of every month, inclusive.

In this account must be shown the totals of the summarized receipts and payments under the various heads both at chief offices and sub-offices during the period. The statements are to be arranged in alphabetical order, according to office, and the summaries in order of entry in the account.

(d.) 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. The local Accountant (or, in the case of the four principal post-offices, the Third M.O. Clerk) must affix his initials to the items numbered 6, 7, and 8 as an indication that he has personally satisfied himself of the correctness thereof.

(e.) There must also appear an explanation of the total balance, showing the allocation thereof between chief and sub-offices at the close of each period, and a certificate of the Chief Postmaster and the Assistant Postmaster or Chief Clerk of the amount of stamps, postal notes, British postal orders, and discount-stamps held at the chief office at the close of each month.

Sub-Postmasters.

(a.) A Post Office Account, form Acet. 7, must be furnished to Chief Postmasters at the end of each of the periods referred to in Rule 901c, accompanied by the necessary statements and supporting vouchers, specially checked, and a certificate of the balance at the bank to the credit of the Postmaster's Deposit Account.

(b.) The cash, stamps, postal notes, &c., on hand at the close of each month must be counted in the presence of the Postmaster and the senior officer, and a certificate must be given by both officers at the foot of the account as to the correctness of the balance due from the sub-accounting officer.

DEBITS.

902. *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 Controller of Money-orders and Savings-banks, General Post Office. Immediately on receipt of the stamps they must be brought to debit in the Daily Cash Account under the special heading provided. Sub-Postmasters in charge of accounting offices are to debit themselves with supplies from their Chief Postmaster as remittances of the amount they represent.

903. When envelopes or cards are forwarded to Wellington to be embossed for the public, a requisition on form Requisition A must be prepared and forwarded by the same mail to the Controller, G.P.O. The requisition must be accompanied by a memorandum stating that the envelopes have been forwarded to the Government Printer, 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.

904. *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 24A.)

905. *British Postal Orders received* must be accounted for by chief offices and sub-offices similarly to postal notes received for sale. (See Rule 21 of "British Postal Order Instructions.")

906. *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.

907. *Discount-stamps* must be brought to debit under the heading provided in the same manner as postage and revenue stamps. 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.

908. Discount-stamps are sold at every money-order office in a complete sheet or complete sheets, and not otherwise. Care must be exercised not to confuse discount-stamps with postage-stamps in the explanation of balances.

909. *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.

910. *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. Private boxes let to Government Departments are to be charged for at the same rate as to the public. Payment for boxes and bags leased to the Railway Department will be arranged in Wellington. The rentals must be made to fall due on the 1st January and the 1st July in each year.

911. Failing the return of the keys on the date upon which the rental for a private box expires, a claim should be made on form Acct. 212 for the rent due for the ensuing term. If the amount remains unpaid on the 23rd January or July, a final notice on form Acct. 378 must be posted to the holder. No correspondence is to be placed in a private box or bag the rental for which is unpaid on the 1st days of February and August, except in the case of one rented by a Government Department, which, unless relinquished, is on no account to be closed without the authority of the Chief Accountant, General Post Office. Sub-Postmasters must notify their Chief Postmasters, and Chief Postmasters the Chief Accountant, General Post Office, of rentals overdue from Government Departments.

912. Sub-Postmasters must immediately advise their Chief Postmasters by memorandum of the relinquishment of private boxes or bags.

913. *Money-order Commission; Money-orders issued; Savings-Bank Deposits; 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.

914. *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. (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.)
- (3.) Removal of telephones, erection of wires, &c. ("Removal of telephones," &c., includes amounts received for removal of telephone connections, erection of extension telephones, private wires, and subsidized lines.)
- (4.) Rent of quarters. ("Rents of quarters" are those paid by officers of the Department who live in departmental premises without the right of free occupancy. The rent is to be paid monthly on the day upon which the salary payments are made.)
- (5.) Sales of old or new telegraph material or line horses, and departmental property generally. The sale of second-hand telephones is to be for cash only, and form Acct. 421 must be used in accounting for receipts in respect of such sales, including therein any charge for packing.
- (6.) Sale of stationery. ("Stationery" includes technical works, office stationery, post and telegraph maps, telegraph forms, &c.)
- (7.) For telegraphic chess matches.
- (8.) Sale of locks, rural delivery-boxes, &c.
- (9.) Temporary office deficiencies. (By "temporary office deficiencies" are to be understood deficiencies, as shown on form Acct. 152, of temporary telegraph-offices opened at agricultural shows, fairs, &c.)

- (10.) Sale of books of telegraph-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.

915. In support of amounts received in payments of claims rendered by the Controller of Stores, Advice Form I 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.

916. The value of all articles supplied to telephone-exchange subscribers and others, when the amount does not exceed 10s., is to be collected on delivery. The usual method of advising the Controller of Stores in such cases is dispensed with. Form Acct. 421 must be used. The lineman or officer delivering the article or material will be supplied with the form of receipt after the necessary particulars have been inserted in the space provided on the block. Goods are not to be delivered unless cash is received. The officer who collects the money will hand it over to the officer who issued the goods, and the latter will transmit it, together with the advice, to the Postmaster or Accountant, as the case may be, obtaining his initials on the block. The amount must then be treated as a miscellaneous receipt, and the advice attached to the statement. At least once a week the blocks are to be examined by the Officer in Charge or the responsible officer controlling the issue of the goods, and initialled by such examining officer.

917. One rural delivery-box will be forwarded to any permanent Postmaster in touch with an existing or proposed rural delivery upon requisition to the Controller of Stores. This box is to be used as a sample on which orders may be taken. Applications for the supply of a box to a purchaser must be made to the Controller of Stores, and should contain the name, full postal address, and town to which the box is to be shipped. An account therefor will be rendered by the Controller of Stores, and the amount when collected treated as a "Miscellaneous receipt." If the Postmaster to whom a sample box has been supplied decides that the necessity for retaining it has ceased to exist, he may either (1) advise the Controller of Stores accordingly, or (2) sell the sample. In the latter case the value, 15s., must be brought to charge in his accounts under the heading "Miscellaneous Receipts," and simultaneously a report of the fact, including the date of the account in which the entry appears, must be made to the Controller of Stores; but he must give the buyer to understand distinctly that the Department by the sale does not oblige itself to establish a rural delivery.

918. On no account is departmental property to be disposed of by sale or otherwise, except as provided in these rules, without specific instructions from the Secretary, the Assistant Secretary, or the Chief Telegraph Engineer.

919. Sales by auction of valuable departmental property must be 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. Sale by private tender is absolutely prohibited.

920. The sale of old or new telegraph material, &c. (including telephones) may only be effected through the Telegraph Engineer of the district, to whom all applications should be forwarded, and who will supply particulars of prices and conditions of delivery.

921. 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. Payment for services of the operator is settled between him and the chess club. The Controller, General Post Office, 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.

922. Officers will be charged the cost of type the loss of which is attributable to them; and non-permanent Postmasters and Telephonists on taking over an office must at once report the fact of missing type, otherwise they will be charged therefor. 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 to the Secretary, General Post Office, attaching thereto postage-stamps to the value of the type required. When the circumstances demand immediate attention, an "Urgent" tag is to be attached.

923. *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, ed. 1904.)

924. 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, Telegraph Division, without delay. (See Rule T, 135, ed. 1904.)

925. *Telephone-exchange Receipts.*—(a.) 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 utilize the information contained therein to check the entries in the Post Office Account.

(b.) In collecting rental from a new telephone-exchange subscriber, if the period intervening prior to the close of the then current quarter does not exceed one calendar month, the amount to be collected must include the next following quarter's subscription.

(c.) 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)."

(d.) 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.

(e.) When subscriptions are tendered at suburban offices adjacent to the city in which an exchange is situated the amount is to be accepted if accompanied by the advice issued by the exchange and brought to charge as a telephone-exchange receipt. If not accompanied by the advice it is to be refused. At the close of the period a duplicate of the statement of collections is to be prepared and sent in through the Chief Postmaster for transmission to the Officer in Charge of Telegraphs. Chief Postmasters

will be held responsible for the receipt of the duplicate statement by the Officer in Charge.

926. *Special-messenger-service Receipts.*—(a.) 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.

(b.) To facilitate the determination of the fee payable, a map of the city, borough, or township, if available, should be marked with concentric circles embracing the various distances, the charge being determined in each case on the basis of the shortest possible route to the objective point. The butts of forms used for the collection of special-messenger fees, and the receipts for parcels or letters delivered by special messengers, must be retained for a period of one year, and may then be treated as waste-paper. Payment of the fees due for the services of a special messenger are to be made at the time the service is performed. The fees must be reported on form Acct. 190, and must be brought to debit under the heading "Special-messenger-service Receipts." The particulars to be entered in form Acct. 190 are name, date of receipt, and amount, and, in the case of a subscriber to the telephone-exchange, the number of the connection.

927. *Telegraph Receipts collected in Cash.*—The fees on telegrams, being ordinarily accounted for by stamps affixed to the forms, are not to appear 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 forms Acct. 210 and 190, and summarized by Chief Postmasters on form Acct. 189b.

928. *Cash Deposits.*—(a.) Cash deposits are received from the public to meet charges on cables or on such telegrams, bureau communications, special-messenger-service requests, &c., as may be arranged for through the depositor's telephone-exchange connection or private wire, and to cover the values to be impressed by automatic stamping-machines.

(b.) Deposits must be for £1 or a multiple thereof, except in the case of large deposits, when a cheque may be accepted for the exact sum required to restore the original amount deposited. Receipts must be given on the numbered form provided, Acct. 579.

(c.) All such moneys must be brought to charge in the Post Office Account under the heading "Cash Deposits," and supported by a statement on form Acct. 190. The total unexpended balance thereof remaining at the close of each period must be included in the "Balance due from Accounting Officer," and entered in the Daily Cash Account or on form Acct. 7 beneath the item "Customs Duty Outstanding." The totals of cash deposits shown in the Daily Cash Account and in Sub-Postmasters' Post Office Account must be summarized by the Chief Postmaster on form Acct. 189.

(d.) A record must be kept on form Acct. 580 showing the date, office of destination, and value of each debit against each deposit. This must be entered up daily and kept in duplicate by means of carbon paper.

(e.) Care must be taken when making these entries to see that the balance at credit is not exhausted.

(f.) At the close of each day's business the officer responsible for stamping the communications affected will, after entering up form Acct. 580, obtain in stamps from the Postmaster or Officer in Charge the total amount required to be affixed to the messages or other forms, and give a receipt therefor on form Acct. 229.

(g.) The receipt must be included with the next remittance forwarded to the chief office, and the amount must be shown in the cash-book under a separate entry, "Cash Deposits withdrawn," beneath the item "Customs Duty Certificates," in the space for details of remittance to chief office. Care must be taken to see that the receipts for stamps affixed to messages on the last day of each month are remitted to the chief office on that day.

(h.) At the end of each month the total balance at credit of Cash Deposits Account, as ascertained by preparation of form Acct. 581, must be balanced with the grand total of the balances shown against each individual in the accounts kept by the officer who is responsible for the preparation of form Acct. 580. A carbon duplicate of form Acct. 581 must accompany the accounts sent to the Chief Postmaster for the last period.

(i.) The Chief Postmaster will show the balance due from himself and the total balance from Sub-Postmasters on the back of form Acct. 7A under separate headings as portions of items Nos. 2 and 4 respectively, and bring down the combined amounts in the summary item No. 18.

(j.) The carbon copy of form Acct. 580 must be posted to the depositor as soon as the month's accounts have been balanced at the local office. If his balance is almost exhausted, special attention should be drawn to the note at the foot of the form by marking it with coloured pencil or ink.

(k.) In the event of a cash depositor desiring to close his account, a receipt for the balance remaining at credit of the account must be obtained from the depositor on form Acct. 229, and credit should be claimed in the manner indicated in clause (g).

(l.) The carbon duplicates of form Acct. 581 received from sub-offices and that prepared at the chief office will enable the Chief Postmaster to prepare a summary of summaries on form Acct. 581, and this, together with the summaries, must be forwarded to the Chief Accountant, G.P.O., Wellington, in support of the entries in form Acct. 7A. The balance of cash deposits shown in the summary of summaries must agree with the amount shown in item No. 18 on the back of the Post Office Account form.

(m.) Chief Postmasters must summarize the receipts for cash deposits withdrawn or refunded at sub-offices, together with those obtained at their own offices, on form Acct. 337, and claim credit for the total in the Daily Cash Account. The daily totals must be shown in the aniline summary form Acct. 189 (c).

(n.) Postmasters, Officers in Charge, and Inspectors will utilize the numbered butts of all receipts for deposits as a check upon the accounts.

(o.) The office copies of form Acct. 580 are to be filed in alphabetical order of depositor's surname, a fresh file being commenced at the beginning of each calendar year.

929. Maintenance of Telegraph-wires.—(a.) Under this heading must be brought to charge all rentals of private wires and subsidies for telephone-lines, form Acct. 190 being used. Amounts received for or on account of cost of erection of private wires or telephone-lines must be accounted for under the head of "Miscellaneous Receipts." (See Rule 914.)

(b.) Private wires may not be connected directly or indirectly with telephone exchanges without payment of the prescribed charges. Such fees, when collected, must be accounted for as an exchange subscription on form Acct. 172. Any infringement of this rule should, when discovered, be at once reported to the Chief Accountant, General Post Office.

(c.) Rentals of private wires after the first year or portion of a year must be made to fall due on the 1st January. Subsidies

to telephone-lines are to be considered as due on the dates the lines are opened, or the anniversary of such dates.

930. (a.) *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 done. Chief Postmasters will keep an official record of remittances in the Remittance-book provided, in accordance with instructions printed therein.

(b.) 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 the departmental Inspector.

931. *Remittances from the Postmaster-General.*—(a.) Under this heading must be brought to debit all remittances by post or telegraph from the Controller, General Post Office, including the amount of drafts made on the Postmaster-General to place a Chief Postmaster's Deposit Account in funds.

(b.) All telegraph requisitions from Chief Postmasters for funds from Post Office Account must be addressed to the Controller, General Post Office, and follow the wording of the printed form used to draw upon the Postmaster-General in ordinary cases. The original telegraph requisition must accompany the account in which the debit appears. It is necessary that both the signature of the Chief Postmaster and the countersignature of the local Accountant should be telegraphed.

932. *Government Insurance receipts* may only be received by Postmasters duly appointed in writing 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 on the date of their acceptance if received during banking hours. Payments received after banking hours must be lodged at the first available opportunity. 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 Department the statements required by the special instructions issued by that Department.

933. *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 amounts received by Postmasters must be brought to charge as a remittance, for which the usual acknowledgment 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. Postmasters in charge of money-order offices not supplied with forms of application for New Zealand Consols should accept any sum tendered for investment and give an interim receipt. Application should then be made to the Chief Postmaster for the necessary printed form of receipt, which must subsequently be completed.

934. *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.

935. 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 parcel 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 transfer paper is carbonized on one side only.

936. 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 Chief Accountant, General Post Office.
- (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 parcel 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 parcel 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 parcel 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 parcel 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 at offices in other districts as "Customs duties written off," and send the certificate to the Accountant in support of the entry.

937. 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, General Post Office, with the Cash Account in which the debit entry appears.

938. 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 parcel clerk in Rule 936 (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).

939. 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. The abbreviation "Nil" is not to be used to indicate that no duty is to be collected. 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.

940. 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 New Zealand, 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.

941. An allowance of 5 per cent. may be claimed by postal officers on Customs duties assessed on articles received in mails otherwise than by parcel-post, also on that assessed upon any article not included in the advice or declared contents of any parcel received by parcel-post. A certificate and notice (forms Acct. 308 and 308A), headed "Incidental, 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 Chief Accountant, General Post Office, for authority to pay to the officers by whom the detections were made.

942. The officer who actually detects the dutiable article is to be allowed two-thirds and the parcel officer one-third of the commission on all incidental letters and packets, whether registered or otherwise; and all the accounting is to be done through the parcel officer, the payment to that officer being made on account of the extra work entailed in the accounting and otherwise dealing with such articles.

943. On a parcel containing opium being detected in the post it should be detained and the Chief Postmaster advised. He must immediately advise the Collector of Customs and the Secretary, General Post Office. When the detection results in prosecution and the recovery of penalties a reward will be paid by the Customs Department, which will notify the General Post Office when any reward is payable. The reward may be claimed meantime by the officer concerned.

944. The duty of making the local check on parcel-post transactions extends also to packages received in ordinary mails which

are found to contain dutiable articles. A senior officer other than the clerk dealing with parcels must certify that all detected parcels are duly entered on forms Acct. 308 and 308A by initialling each parcel as an indication that it appears on the list. A further check should be established by ascertaining that incidental detected parcels transferred on forms Acct. 231 and 231A have, prior to transfer, been accounted for. This may be effected by comparison of form Acct. 231 with the record of detected parcels kept for the purpose of claiming the commission allowed by the Customs Department. The entries in this book should be made when the parcels are initialled by the Chief Clerk, and each batch verified by his signature in the record.

945. It is the duty of any officer who has reasonable grounds for supposing a package contains dutiable articles to bring the package under the notice of the Chief Postmaster, the Assistant Postmaster, or the Chief Clerk. On no account may the duty be assessed by an officer of the Post and Telegraph Department.

946. Officers must use discrimination in challenging packets of mail-matter supposed to contain dutiable articles. Parcels are not to be challenged haphazard.

947. 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 is to be 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.

948. Parcels addressed to officers of H.M. ships are to be delivered without payment of duty and without examination. This privilege is also to apply to the wives of officers. (See Rule 852.)

949. Circulars imported in bulk into the Dominion are liable to Customs duty. Certain firms in New Zealand issuing large numbers of circulars occasionally have the circulars posted singly from abroad to the firm's customers. 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. The arrival of such circulars is to be reported to the Secretary, as well as the arrival of catalogues in bulk. (See Post and Telegraph Guide.)

950. Dutiable circulars from abroad liable to Customs duty of 6d. or more in total value are to be treated as incidental detected parcels, and held until duty is paid by senders or agents. In cases where duty would be less than 6d. in total value, circulars are to be delivered free. If duty cannot be applied for within New Zealand, but not otherwise, the Secretary should be advised. The detention of such circulars, &c., should be announced by memo., the weight of circulars, rate of duty, and total amount as assessed by the Customs officer being supplied. A separate report must be furnished in respect of the dutiable matter of each firm, and of each consignment.

951. The Customs duty assessed on parcels received from places beyond the Dominion 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.

952. The course to be pursued on arrival of a parcel-mail is as follows:—

(a.) 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 parcel 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, General Post Office, in support of the former entry.

(b.) Credit for parcels transferred to other districts must be taken in accordance with the directions given.

(c.) 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.

(d.) 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.)

(e.) The duplicate copy of the parcel-bill must be sent to the Inspector of Post-offices.

953. At the close of each year Chief Postmasters must furnish to the Chief Accountant, General Post Office, 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.

954. Senders of parcels posted in the United Kingdom, Australia, and Papua and addressed to New Zealand may defray all charges arising on them, such as Customs duties, redirection fees, &c. Such parcels will be superscribed "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 of Post-offices. In the copy (or its substitute) sent to the Chief Accountant, General Post Office, "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.

955. When the Customs duty upon a franked parcel cannot be assessed pending the production of the invoice, and it is found necessary to transfer the parcel to an office in another district, the word "Franked" should appear in the notice of transferred parcels. The franking-notice is to accompany the parcel. When a franked parcel upon which the Customs duty has been assessed is transferred to an office in another district, the word "Free" should appear in the money column on the back of the notice of transferred parcels.

956. When parcels indorsed or labelled "Free of charge" are received in the Dominion 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 of Post-offices by verification note.

957. Parcel-franking notice-forms, when completed, should be sent to the Chief Accountant, General Post Office, 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.

958. The Inspector of Post-offices 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-bill by inserting the amount claimed in the column provided.

959. Senders of parcels posted in New Zealand addressed to Australia and Papua may similarly pay Customs and other charges ordinarily payable by the addressee. (See Rules 882-85.) The form C. & F. P.P. 31 is to be filled up by the sender, who must be requested (1) to mark the parcel "To be delivered free of charge," (2) to affix personally to the form the stamps in payment of the deposit and fee, and (3) to see that the receipt at the foot of the form is filled up, signed, and handed back to him. The fee chargeable is 6d., and the deposit is 1s. for each 4s. or fraction of 4s. of the declared value of the parcel. The officer accepting a duty-prepaid parcel will require to affix thereto one of the labels (C. & F. P.P. 30), and then forward the parcel, accompanied by the form C. & F. P.P. 31, to the office from which the parcel will be despatched direct to Australia. The points to be observed by the final office of despatch are—(1) a franking-note (C. & F. P.P. 19) must be prepared and forwarded with the parcel, (2) an entry "Free of charge" is always to be shown on the parcel-bill against all duty-prepaid parcels, and (3) the form (C. & F. P.P. 31) made out by the sender, undertaking to pay the necessary charges, must be attached to the copy of the parcel-bill which is sent to the Inspector of Post-offices. A final settlement will take place when the amount due has been notified by Australia. An undertaking to pay charges under this arrangement cannot be accepted when the sender is residing only temporarily in New Zealand, or is unable to give a settled address in this Dominion.

960. 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. Tax received by a Postmaster through the post may be accepted without the penalty, provided the envelope shows the post-mark of the office at which it was posted on a date prior to that following the last day of grace. In such cases the envelope must accompany the docket with the Postmaster's accounts. 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 over-charge 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 authorized to alter such address, and is requested to expedite the delivery of such letters as far as possible.

961. Land-tax.—The regulations relative to income-tax apply in every respect to land-tax also, and are to be followed.

962. Valuation Revenue.—Fees ranging from 6d. to £1 ls. 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.

963. New Zealand State-guaranteed Advances Receipts.—Any payment whatever tendered for lodgment to the credit of the New Zealand State-guaranteed Advances Office must be accepted at any money-order office within the Dominion, and in cases where the instalment notice is not produced a receipt must be given on that Department's form No. 2. Lodgments are to be treated in all other respects in the manner prescribed in the instructions relative to Public Trust receipts.

964. 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 on Public Trust Form 114 by the person making it. 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 80 of the Coal-mines Act, 1908, 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.

965. Arms Act License Fees.—Dealers' licenses issued under the Arms Act, 1908, 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 the date on which they are received from the licensing officer

must be returned to him, accompanied by a note giving reason of their return.

966. Fishing License Fees.—(a.) 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 other to be sent to the secretary of the local acclimatization society. The total number of licenses issued must be entered on each statement, and also by Chief Postmasters on summary form Acct. 189.

(b.) With reference to form Acct. 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 licensing 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 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.

967. Game License Fees.—The instructions with reference to fishing license fees apply in every respect to game license fees also, and are to be followed.

968. Government Printing Office Receipts.—(a.) Postmasters in charge of accounting offices are authorized 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.) At non-accounting offices the fees must be affixed in stamps to the back of the advice-forms which accompany the parcels. The stamps so affixed must be cancelled by an impression of the office date-stamp and the forms posted to the Government Printer.

(d.) Applicants for Gold-miners' Guides should be advised to apply direct to the Government Printer.

(e.) Charges for embossing private envelopes and impressing postcards with the halfpenny or penny stamp are to be accounted for as Government Printing Office receipts.

969. Machinery-inspection Fees.—The Chief Inspector of Machinery furnishes Postmasters with schedules (accompanied by certificates with dockets affixed) 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. When a certificate is paid for, the Postmaster or other officer who receives the fee must complete the docket as indicated by the blanks, detach it from the certificate, and forward it to the Chief Postmaster in support of the entry in the statement in which the fee is accounted for. The schedules received from the Machinery Department with the certificates should be retained by Postmasters and filed for record purposes. 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.

970. 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. To avoid the penalty, notices of births must be given within sixty-two days, including the day of birth.

971. National Provident Fund Receipts.—Contributions to the National Provident Fund may be accepted at any money-order office. Any person resident in New Zealand, and between the ages of sixteen and forty-five, whose income does not exceed £200 a year, may on application become a contributor. The applicant must be required to fill in and sign the application Form A. When completed this form is to be folded up and at once posted direct to the Superintendent of the Fund, Wellington, at any time after completion of Form A. Contributions may be accepted for any sum amounting to not less than one weekly contribution. On payment of the first sum the receiving officer will enter in a new receipt-book the particulars asked for inside the cover thereof. The receipt-books should be issued in numerical sequence. The receipt and pay-in slip in the book must on completion of the entries be duly date-stamped and initialled for the sum received. The pay-in slip is then to be detached, by means of the perforation, from the receipt-book. The book is thereupon to be handed to the contributor for presentation by him at each future payment, and the pay-in slip retained by the Postmaster for his accounts. Fifty-two payments are provided for in the book. When a contributor's book is filled the next unissued book is to be issued to him, and the old number noted on the first pay-in slip detached from the new book. The name and amount shown in the pay-in slips retained by the receiving officer are to be entered in the special statement of National Provident Fund receipts

(form Acct. 563), which, together with the corresponding slips, will be forwarded with the period's accounts to the Chief Post-office.

972. Public Service Superannuation Fund Receipts.—Lodgments for credit of the Public Service Superannuation Fund may be accepted at any money-order office. The particulars of each lodgment must be furnished in duplicate by the person making it on Public Service Superannuation Form 15b. The lodgment must be accompanied by a schedule giving full particulars of the amount lodged, and may not be accepted without such a schedule. These forms must not be filled in by the Postmaster or the receiving officer. Each lodgment slip must be signed and date-stamped by the officer who receives the money. One of the forms is to be returned to the person making the lodgment, and the other retained for the purpose of accompanying the statement (Public Service Superannuation Form 15c), on which it must be entered immediately after receipt. At offices supplied with copying-presses the statement must be written in copying-ink, and the press copies retained for journals; at other offices a duplicate of the statement must be written out and filed. The amount of the Public Service Superannuation Fund lodgments received daily must 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 Post Office Account. The total amount of the statements of lodgments during each period must be included in Post Office Account, and the statements forwarded in support of the entry. A summary must be furnished by each Chief Postmaster with his Post Office Account current, showing the amount of the receipts 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.

973. Mining Licenses.—(a.) Requisition for these forms must be made to the Controller, General Post Office, through the Chief Postmaster by those offices which are authorized 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 only 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 Controller, General Post Office. 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 reduction 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.

974. *Animals Protection Act: Registration of Homing-pigeons.*—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-pigeon registration fees on form Acct. 190, the date of payment, name of owner, number and description of birds registered, being shown thereon.

975. *Sea-trout Royalty.*—Offices at which royalty for netting sea-trout may be tendered should accept the amount, if accompanied by a signed statement of the weight of trout taken by the license-holders. The amount must be brought to charge as "miscellaneous receipts," particulars being entered on form Acct. 190, to which the statements of weight must be attached.

976. *Registration of Newspapers.*—The fee for registration of newspapers under section 17 of the Post and Telegraph Act, 1908, should, when collected, be accounted for in stamps to be affixed to the applications for registration made to the Secretary, 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.

977. *Unclaimed moneys* are receivable at any money-order and savings-bank office under the 6th section of the Unclaimed Moneys Act, 1908, to be brought to charge specially under the heading "Unclaimed Moneys," particulars thereof being furnished on form Acct. 190.

978. *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 Chief Accountant, General Post Office. 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.

979. *Fines.*—Fines inflicted upon officers are accounted for by affixing the amount in stamps to the special form of fine-voucher. 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 Chief Accountant, General Post Office. 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 the 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 Chief Accountant, General Post Office, accompanied by the stamped fine-vouchers in a registered letter.

980. *Repayment of Loans from Fine Fund.*—Vouchers for ordinary repayments on account of loans are prepared by the Chief Accountant, General Post Office. 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 Fund must,

when making payments 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 provision therefor has been made in the form of agreement. For such repayments vouchers are to be prepared locally. All vouchers for repayment of loans are to be sent to the Chief Accountant in registered letters.

981. Fines on Mail Contractors.—Fines inflicted upon mail contractors are to be paid to Public Account, and the bank-receipts therefor forwarded to the Chief Accountant with a covering memo. in each case.

CREDITS.

982. 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:—

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

984. When a reply coupon is presented at any post-office in New Zealand the Postmaster will give in exchange a 2½d. stamp. A non-accounting Postmaster will send the coupon to his Chief Postmaster, who will send a 2½d. stamp in lieu of it. An accounting Postmaster will send the redeemed coupon to his Chief Postmaster as a remittance of the amount which it represents, and Chief Postmasters will claim credit for redeemed coupons under the heading "Postage refunded and written off," sending the coupons with the Daily Cash Account in which credit is claimed.

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

986. 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). (See "Postal Note Instructions.")

987. 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.

988. 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.")

989. British Postal Orders written off.—Postmasters may write off the full value, including commission, of British postal orders accidentally spoiled, or those in respect of which a special direction has been given by the Controller, 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 Controller, General Post Office, with the account in which credit is claimed.

990. *Postal Guides.*—The value of the Guides issued to subscribers, also those issued free of charge, or returned to the Chief 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 Chief 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.

991. *Discount-stamps redeemed or written off.*—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 money-order office. Discount-stamps which have been obliterated, defaced, or mutilated in any way will not be redeemed. The value of discount-stamps redeemed may be 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 poundage 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.

992. *Poundage paid.*—Under this head is shown the poundage allowed to licensed vendors, depositaries, non-permanent Postmasters, and Telephonists. The following are the rates of commission allowed on the sale of stamps:—

(a.) To licensed dealers and to depositaries, poundage at the rate of £1 5s. per cent. on all purchases of £2 worth and upwards of stamps above the nominal value of 2s. each, and at the rate of £2 10s. per cent. on all purchases to the amount aforesaid of stamps of the value of 2s. each and under. Poundage at the same rates is allowed to non-permanent Postmasters and Telephonists on purchases of £1 worth and upwards.

(b.) To all other persons a discount at the rate of £1 5s. per cent. on all purchases of £20 worth of stamps or upwards.

993. *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 P.O. 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.

994. *Postage-due stamps* are not permitted to be sold by stamp-vendors, who consequently cannot purchase them as vendors or claim poundage on their sale.

995. *Money-orders paid; Savings-bank Withdrawals; Savings-bank Transfer Certificates.*—For these the rules and regulations given in special books of instructions dealing with money-order and savings-bank business are to be followed.

996. *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.

997. *Cash Deposits withdrawn or refunded.*—Under this head credit should be taken for (a) amounts affixed to telegraph or other messages on account of which a deposit has been received, (b) any refund in cash made to a person wishing to close a Cash Deposit Account. Credit for such withdrawals and refunds must be supported by a receipt on form Acct. 229.

998. *Remittances to Sub-Postmasters.*—(a.) Credit must be taken under this head for all amounts treated as remittances to sub-accounting officers. Where no branch of the Bank of New Zealand is open, remittances required to place Sub-Postmasters in funds must be made in cash. A Chief Postmaster must not make remittances in cash to his sub-offices 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.

(b.) 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.

(c.) A monthly statement must be furnished to the Chief Accountant, General Post Office, by each Chief Postmaster, showing each separate remittance sent by telegraph in his district, and the purpose for which it was sent. Remittances on account of payments effected for other Departments are to be summarized under the head of the particular Department on whose account they were sent. When there are no remittances a "Nil" return must be furnished.

(d.) 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.

999. *Payments to Post Office Account.*—The amount held in excess of the authorized 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 Chief Accountant, General Post Office, at the time it is made, whilst the receipt taken from the bank must be transmitted to him, with the Daily Cash Account in which credit is claimed. Any sum which by special direction of the Chief 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.

The payments which fall under this head are so many and varied that officers must pay particular attention to the following instructions:—

1000. Payees must be advised on form Acct. 207 of any voucher received for payment, with the exception of those countersigned or certified by Telegraph Engineers, who will despatch the necessary advice to payees of claims sent by them to the Post Office for payment.

1001. Chief Postmasters must keep a rough record of all vouchers (including those relating to claims against other Departments) forwarded to sub-offices for payment. The particulars to be shown are: surname of payee, amount, and date forwarded. When payment has been effected the entry is to be completed by the insertion of the date.

1002. Sub-offices must take credit for miscellaneous payments as remittances to their respective Chief Postmasters, and Chief Postmasters must take credit 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.

1003. 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.

1004. 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.

1005. The authority of the General Post Office is given direct to Chief Postmasters, Telegraph Engineers, and Assistant Inspectors, and to the Officers in Charge of the four principal 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, Telegraph Engineers, and Assistant Inspectors.

1006. All vouchers relating to telegraph-lines must bear either the certificate or countersignature of the Telegraph Engineer of the district.

1007. The Officers in Charge at Auckland, Christchurch, Dunedin, and Wellington should certify those vouchers which relate to the expenditure of their own offices.

1008. Halfpence may on no account be brought into the accounts.

1009. Telegraph Engineers, Assistant Inspectors, and the Officers in Charge of the four principal telegraph-offices will enter on their own records of authorities the dates on which they certify to the correctness of vouchers.

1010. The amounts to be paid at chief offices for services under the control of Telegraph Engineers 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, 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.

1011. 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.

1012. 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.

1013. 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.

1014. Chief Postmasters must see that all vouchers for which an authority has been issued have the number quoted in the space provided on the form.

1015. Authority to incur expenditure is not to be regarded as authority to pay unless specifically stated.

1016. 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 authorize an agent to obtain payment by a special or general order. Special authorities for payment to an agent must not be accepted prior to the receipt of the voucher to which they refer.
- (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 "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 recognized 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 authorized to receive the money as attorney, executor, or administrator, on production of the power of attorney, probate of will, or letters of administration. (See Rule 1018.)
- (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.

1017. The Treasury voucher forms must not be used in connection with Post and Telegraph expenditure, special forms being provided for the purpose.

1018. 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 Postmaster 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.

1019. When paying any claim, the paying officer is held responsible for seeing that the following requirements are complied with:—

- (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 authorized 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. Stamp duty is payable on receipts for retiring-allowances under the Public Service Classification and Superannuation Act. 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 other than the paying officer. Maoris who can read and write the English language may in special circumstances be exempted from the foregoing provision. 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.

1020. Vouchers for authorized 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 Chief 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.

1021. Unstamped receipts must be refused. A person offering an unstamped receipt should be reminded of the penalty of £10 attached to that act.

1022. 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."

1023. 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.

1024. 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.

1025. A docket on form Acct. 326 must be sent in with the relative statement for every voucher held back for query or completion.

1026. In all acknowledgments of telegrams directing payment, whether from the Chief Accountant, General Post Office, to a Chief Postmaster, or from a Chief Postmaster to a Sub-Postmaster, the amount authorized to be paid must be quoted.

1027. Liabilities must not be allowed to remain undischarged owing to 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.

1028. Statements of receipts and expenditure at temporary telegraph-offices must include, in addition to the travelling-expenses, 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.

1029. Monthly and quarterly payments for salaries, mail contracts, and other recurring liabilities are to 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.

1030. Miscellaneous payments are divided into the following general classes:—

Salaries. Subdivided into two classes, permanent and non-permanent. The latter includes those of Postmasters, Telephonists, and Postmistresses not on the permanent staff.

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.

1031. Salaries.—Salary vouchers, excepting those for non-permanent officers receiving a salary 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. At offices where a telegraph message-boy is employed, and the Postmaster is a non-permanent officer, two abstracts must be prepared, one for each.

1032. Chief Postmasters must see that the vouchers are carefully cast and cross-totalled, that any authorized deduction has been made, and that the vouchers are correct in every particular before they leave their office.

1033. 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.

1034. 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.

1035. 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 message-boys.

1036. The order of entry of the names of officers in salary abstracts is as follows:—

All officers in the six first classes	In order of their relative position in the classification list.
and Postmasters in the Seventh Class	
Officers in the remaining classes	In one group arranged in alphabetical sequence of the surname.

1037. For the convenience of officers of the Department, monthly deductions for payment of Government Insurance premiums and National Provident Fund premiums are to be made from salaries of permanent officers only, upon receipt of requests to that effect on the proper forms.

1038. Deductions for superannuation are made from the salaries of officers contributing to the Superannuation Fund. Special care must be taken by checking officers to see that all deductions are made correctly.

1039. Chief Postmasters and Officers in Charge are enjoined to be particularly careful to correctly state on form P.O. 209 the date of payment of salary to an officer transferred from one office to another. An indorsement in red ink, "Transferred from [*Name of office*]," is to appear on a salary abstract immediately below the name of any officer transferred since the preparation of the last abstract.

1040. When an officer obtains leave to attend a military camp of exercise for more than one day (statutory holidays excluded), any payments due for such attendance will be made by the Defence Department. When the salary for the month is paid, a sum equivalent to the amount received by the officer from the Defence Department for his military service must be lodged to credit of Public Account, and the bank receipt therefor forwarded

to the Chief Accountant, General Post Office, accompanied by a report on form P.O. 106 showing the military rank of the officer and stating the dates on which he was absent from the office on military duty. In cases where the military pay exceeds an officer's salary, the salary voucher must be prepared as usual and an acquittance obtained from the officer; but the amount of such salary for the period he was absent on military duty must be lodged to credit of Public Account, and action taken as indicated in the preceding paragraph. A careful record must be kept of all leave granted to attend military camps, with a column to indicate when the bank receipt for the amount recovered is forwarded to the Chief Accountant, General Post Office, Wellington.

SEA MAIL-SERVICES.

1041. 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.

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.

1042. 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.

1043. *Gratuities.*—Gratuities are payable to masters or owners of vessels for carriage of mails shipped by such vessels. 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.

1044. 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 must be equally divided between the masters of the vessels on which such mails are conveyed to the office of destination.

1045. Particulars of mails are to be kept in the special book supplied to Chief Postmasters and all seaport Postmasters in order to facilitate the determination of the amount of gratuity earned by each steamer.

1046. The following are the rates payable as gratuities on ship-mails per non-contract vessels:—

(a.) On letters for delivery beyond New Zealand, per pound	£ s. d.
.....	0 2 0
(b.) On printed matter for delivery beyond New Zealand, per ton	1 10 0
(c.) On bags or packets containing mail-matter for delivery within New Zealand (except within harbour limits as hereinafter mentioned)—	
(1.) For steamers running daily between Wellington and Lyttelton in accordance with a regular time-table in conjunction with express trains, per cubic ton...	1 13 6
(2.) For all other steamers, each bag or package, for each shipment	0 1 4
(d.) On bags or packages for delivery within New Zealand within limits of harbour in which post-offices of despatch and receipt are situated, each bag or package, for each shipment...	0 0 4

1047. Official letters are to be included in the weight of printed matter.

1048. At the end of each month returns are to be prepared by Chief Postmasters, on form Acct. 140, and forwarded to the Chief Accountant, General Post Office, showing the particulars of all mails conveyed from ports in their respective districts to port of destination by steamers on which they are first shipped of the Union Steam Ship Company.

1049. The correspondence carried by each steamer must be shown separately in one total. The schedules must be totalled and cross-balanced. All payments for gratuities to the Union Steam Ship Company will be arranged from Wellington. Vouchers for mails carried by the steamers of the Blackball Coal Company and the Huddart-Parker Proprietary Company are to be prepared by Chief Postmasters at the time of service, duly checked and certified, and forwarded to the Chief Postmasters at Christchurch and Wellington respectively, who will arrange payment.

1050. Gratuities to masters or owners of vessels other than those of the above-named companies may be paid without reference to the Chief Accountant.

1051. Officers completing advices of reshipment of English and Australian parcel 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.

1052. 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 finally revised by the Chief Postmaster prior to certification.

1053. 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 Chief Accountant.

1054. 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.

1055. Gratuities are not payable for carriage of mails by contract steamers. Gratuities are not to be paid for carriage by non-contract steamers on account of mails usually carried under contract, without the special authority of the Secretary.

1056. On no account must claims or accounts for carriage of parcels be included with those for gratuities on ordinary mail-matter.

INLAND MAIL-SERVICES.

1057. 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.

1058. Chief Postmasters must report immediately to the Secretary on form P.O. 95 any alteration or correction in any contract within their district. Authorization by telegram from the Secretary does not obviate the necessity for such report.

1059. Services not performed under contract—*i.e.*, emergency services, local cartages, &c.—are to be paid for on form Acct. 227.

1060. 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.

1061. 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 [in

ward Australian mail ex s.s. 'Maori'] 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 authorized by the Secretary. When the special train authorized is not used, the Secretary and the Chief Accountant must both be advised.

1062. 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.

1063. All vouchers for expenditure chargeable to lines must be certified, prior to payment, by the Telegraph Engineer 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 numbers of the item and the 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.

1064. Expenditure on maintenance of lines and exchanges must be claimed on separate vouchers, as follows:—

- (a.) *Travelling-expenses* of Engineers, 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.

In every case the name of the Engineer's district to which the expenditure is chargeable should be stated at the top of the voucher.

1065. 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 line must be described as indicated in the authority for its construction issued by the Chief Telegraph Engineer.

1066. All expenditure not chargeable to either construction or maintenance of lines, and performed under the direction of a Telegraph Engineer, should be placed on separate vouchers, and the name of the office to which the expense relates entered in the place provided.

1067. 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 in other than exceptional circumstances.

1068. An allowance, at a rate to be determined from time to time by the Minister, is payable to married linemen while in camp and away from home, except when they are travelling, when they will be paid the usual travelling-allowance.

1069. All officers who are authorized to receive advances must be treated as sub-accounting officers until they produce cash and vouchers on their return. They must not be made permanent sub-accounting officers with a running account, but must discharge each advance when the journey for which it is made has been completed.

1070. With the object of encouraging the detection of persons who are guilty of wilful damage to telegraph insulators or lines by stone-throwing or other means, the Department will pay the local police officer a gratuity of £2 2s. for each conviction obtained through his efforts.

1071. Telegraph Engineers, 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 Telegraph Engineer 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.

1072. (1.) In these regulations, "overtime" means the time in which any official or departmental duty is performed outside the regular hours of duty; and "Sunday" includes Good Friday and Christmas Day.

(2.) (a.) Payment for overtime, when made, will be made at the following rates:—

To	Rate 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 message-boys	0 6

(b.) Payment will be made at a rate and a half for overtime at all hours on Sundays for every purpose, and on week-days, between 10 p.m. and 5 a.m. only, when mails are specially authorized by the Secretary to be sorted. But no payment for any overtime to any officer shall be made at a rate exceeding 3s. per hour.

(c.) Notwithstanding anything to the contrary in these regulations, no person shall be paid more than 10s. for duty in a telephone exchange on a Sunday or a holiday.

1073. (1.) Subject to the provisions hereinafter contained, overtime shall be paid for as follows:—

(a.) To officers called on to perform either postal duties in the sorting and delivery of mails or in operations incidental thereto, or telegraph duties, at the following post or telegraph offices at which there are regular shifts or changes of staff—namely, the post or the telegraph office at Ashburton, Auckland, Blenheim, Bluff, Christchurch, Dannevirke, Dunedin, Gisborne, Gore, Greymouth, Hamilton, Hastings, Hokitika, Invercargill, Masterton, Napier, Nelson, New Plymouth, Oamaru, Palmerston North, Thames, Timaru, Wanganui, Wellington, Wellington South, and Westport: For Sunday attendance; for attendances on departmental holidays; and for attendance on other days in excess of forty-eight hours weekly.

(b.) To officer called on to perform telegraph duties for Press-work on Sunday at the following offices—namely, Feilding, Hawera, Kaikoura, Lyttelton, Marton, Onehunga, Port Chalmers, Reefton, Rotorua, and Waitara.

(2.) When any day prescribed as a post and telegraph departmental holiday is not observed as a holiday in the public offices of the Government throughout New Zealand, such day shall, for the purposes of these regulations, be deemed not to be a departmental holiday.

1074. Overtime for fractional portions of the first or any hour is to be computed on the following basis: No allowance will be made to officers of either branch of the service unless the attendance exceeds fifteen minutes. Attendance up to forty-five minutes will count as half an hour; over forty-five minutes, as one hour. No overtime payment will be made for midnight cable Press attendance, or for the attendance of any staff specially appointed for the sorting of mails between 10 p.m. and 5 a.m.

1075. Overtime payable to an officer drawing an allowance under classification regulation 40, 41, or 42 is to be paid on the basis of the classification salary plus the allowance.

1076. 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 on the special authority of the Minister.

1077. No person will be made any special allowance for doing any kind of work for which he is paid as for work done in overtime.

1078. When it is necessary at any telegraph-office to relieve a number of officers for military or other duty, a special duty-sheet should be prepared providing for a minimum daily duty of seven hours per officer. On such occasions, when payment for overtime has been authorized the claim will be recognized only after the claimant has performed the minimum duty of seven hours.

1079. 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, at the rate of an hour and a half for every hour of overtime worked on Sunday, and at the rate of an hour for an hour at all other times.

1080. Overtime to non-permanent officers is not to exceed 1s. 6d. an hour.

1081. All overtime claims must be submitted monthly, for the period ending the 15th of each month, to the Secretary through the Chief Accountant before payment is made. Neglect of this instruction will render the certifying officer liable for any amount erroneously paid. Overtime on Sundays 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. Claims for overtime in respect of telephone-exchange officers and for holiday duty are to be rendered separately, and not included in the monthly claim. Vigilance is necessary to insure that no officer is detained on overtime longer than is absolutely necessary, especially on Sundays and holidays. All claims for overtime must be closely scrutinized, and certifying officers will be held responsible for passing avoidable overcharges on to the Secretary. 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.

1082. An officer will not, through passing an efficiency examination, be allowed to claim arrears of overtime payments at a higher rate from the date on which he becomes entitled to an increase of salary by that means. Overtime payments are to be calculated and finally made on the basis of salary paid at the time of service.

Allowances.

1083. Claims for bicycle, typewriter, forage, teller's, risk, lodging, and tram allowances must be prepared on form Acct. 149. Claims for other allowances must be prepared on contingency vouchers. The allowance to telegraphist-typists is to cease when the typist is absent relieving or is on sick-leave of more than four weeks.

108. (a.) The allowance for the computation of savings-bank interest and balances is payable to officers employed on the money-order and savings-bank staff only, and if they are able to undertake the quarterly and yearly work it is unnecessary for any other officers to be employed during the evenings.

(b.) The allowance is to be divided upon the basis of salary received, number of quarters during which officers perform duty in the office, and nature of work performed. The salary paid is the first factor. It is to be multiplied by the number of points ascertained in the manner prescribed below, and the result obtained is to be regarded as an officer's proportion of the whole number of points allowed at his office.

(c.) For each of the quarterly balances of March, June, and September quarters 1 point is to be given, and for the yearly December balance 7 points, or 10 points in all. Officers who are detailed for checking interest at the annual balances, and are consequently responsible for any over-allowances, are each to be given 2 points extra to cover the special nature of the work. Juniors of special ability, who have performed work on an equality with that of higher-paid officers, are to be allowed 1 to 4 points extra in accordance with their merit. Merit-marks up to 2 are also to be allowed to senior officers of special ability.

(d.) The following example shows how the allocation of £200 at an office with thirteen officers would be made:—

Salary.	Points.	Officer's Proportion.	Amount payable.
£			£ s. d.
300	x 10 =	3,000 =	$\frac{3}{200}$ = 30 0 0
250	x 10 =	2,500 =	$\frac{25}{2000}$ = 25 0 0
220	x 10 =	2,200 =	$\frac{22}{2000}$ = 22 0 0
200	x 3* =	600 =	$\frac{6}{2000}$ = 6 0 0
180	x 12† =	2,160 =	$\frac{216}{20000}$ = 21 12 0
170	x 7‡ =	1,190 =	$\frac{119}{20000}$ = 11 18 0
150	x 10 =	1,500 =	$\frac{15}{2000}$ = 15 0 0
150	x 12† =	1,800 =	$\frac{18}{2000}$ = 18 0 0
150	x 7 =	1,050 =	$\frac{105}{20000}$ = 10 10 0
100	x 14†§ =	1,400 =	$\frac{14}{2000}$ = 14 0 0
100	x 11§ =	1,100 =	$\frac{11}{2000}$ = 11 0 0
100	x 10 =	1,000 =	$\frac{10}{2000}$ = 10 0 0
50	x 10 =	500 =	$\frac{5}{2000}$ = 5 0 0
20,000			£200 0 0

*Three quarterly balances only.

† Checked interest.

‡ Annual balance only.

§ Special points to junior.

1085. 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.

1086. A letter-carrier, a lineman, or a telegraph message-boy using his own machine with the approval of the Secretary will be granted a bicycle allowance. The Department will in such case supply at special prices lamps, bells, and oils, also one set of tires per machine each year, on application to the Controller of Stores. An officer receiving bicycle allowance must understand that his machine is to be at the disposal of the Department whenever he is on duty. He is not obliged to lend it to another officer. Recommendations must state clearly that the use of the bicycle is necessary in the interests of the public service. In the case of a bicycle allowance lapsing, a report is to be made to the Secretary. A bicycle allowance lapses when an officer to whom it is granted changes his duties, as, for instance, when a telegraph messenger drawing an allowance becomes a letter-carrier. Bicycle allowances are fixed at £5, except in special cases. They are paid quarterly on the last days of March, June, September, and December. Claims must be prepared on form Acct. 149. The first payment of an allowance should carry the payment to one of these dates.

1087. Lodging-allowances must be claimed on form Acct. 149, and claims must bear the certificate "that the officer was residing away from home during the period for which claim is made." In the case of those cadettes who, although residing with their widowed mothers, are in receipt of a lodging-allowance, the words "with her widowed mother" should be substituted for "away from home."

1088. 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 authorized.

1089. At exchanges observing continuous attendance a special allowance to telephone-exchange clerks performing midnight to 8 a.m. duty is made at the rate of 10s. per week.

1090. Non-permanent Postmasters in charge of money-order and savings-bank offices at which old-age pensions are paid may claim a payment of 3d. for each transaction. Payment will be made quarterly, and will be arranged by the Chief Postmaster of each postal district, on form Acct. 67. Credit for the amounts paid will be claimed by Chief Postmasters in their statements of miscellaneous payments.

1091. When 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 up to 1s. 6d. 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, except in the case of officers performing 9-to-5 duty. Vouchers, on form Acct. 227, for the allowances are to be made out as claims for refund of amounts paid, the claimants to certify that they have actually paid the amounts claimed.

Contingent Expenses.

1092. Accounts for advertising must not be paid without the certificate of the Advertising Department, and for this purpose should in all cases be sent to the Chief Accountant, General Post Office, after being certified by the Chief Postmaster, Telegraph Engineer, or Officer in Charge. The cost of all advertising must first be authorized by the Secretary.

1093. The readings of gas, electric-light, 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. At other offices meters will be checked by a responsible officer of the Department; all readings are to be recorded in a book kept for the purpose. Chief Postmasters and Officers in Charge may pay such claims without reference to the General Post Office. Sub-office claims will be authorized by the Chief Postmaster. The certificate should be amplified to read, "The reading of the meter as shown above is correct."

1094. 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.

1095. Chief Postmasters and Officers in Charge are authorized to pay all claims for contingent services which do not exceed £2 in amount, without prior authorization by the Secretary. This authority does not apply to claims for legal expenses, which must be submitted to the Secretary before payment is made.

1096. (a.) It is the duty of every public officer who is authorized 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. Form P.O. 79A should be used when goods are ordered.

(b.) Every tradesman or other person supplying goods for the service of the Government must send therewith a bill of parcels stating the particulars and prices of the goods supplied, and accompanied by the order therefor; and any officer taking delivery of any goods not accompanied by such bill and order will be held responsible for their cost. Such bills should be checked against the order given on form 79A and any discrepancy explained. The officer must note on every such bill the date on which it was received in his office.

(c.) Where the abstract comprises claims for several parcels of goods supplied, the bills which accompanied the goods must be appended to the abstract.

(d.) Every contingency abstract must contain a reference to the general and special authority for incurring the expenditure to which it relates.

1097. 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 Controller of Stores 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 authorized to incur the expenditure, and in all cases the certificate must be countersigned by the local depart-

mental head officer when he is not the claimant or certifying officer. The authority must be quoted on the voucher.

1098. Officers travelling on the public service must provide themselves with forms of receipt (Acct. 236), to be obtained from the Controller of Stores, 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. Claims for refund of any gratuities paid by officers, on transfer or travelling on public service, to stewards, waiters, &c., will not be recognized by the Department.

1099. 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.

1100. Accounts, invoices, &c., for services or supplies must be obtained from claimants and attached to the back of 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.

1101. In claims for horse and buggy hire particulars of the journeys are to be given.

1102. On no account may forms of receipt be signed by payees in blank. In every case the particulars must be filled in beforehand, whenever practicable, by the payee, and his signature only obtained at time of payment.

1103. Extra payments to telegraph message-boys and post-office boy-messengers acting as letter-carriers, or to telegraph message-boys acting as telegram-sorters, 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 for authorization. Computations are to be based on annual salary.

1104. Relieving officers are not entitled to the fees or commissions payable to the officer whom they relieve, 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.

1105. Temporary clerks, letter-carriers, and message-boys must be paid on the special form (Acct. 355). The rate for temporary clerks is 10s. a day, and for telegraph message-boys 2s. a day. The computation of weekly wages should be based on a six-day week. Thus a temporary employee employed for ten days, including one Sunday, should be paid for $1\frac{2}{3}$ weeks. Payment may be made for post-office holidays.

1106. 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."

1107. Claims for travelling or relieving expenses and allowances (New Zealand railway fares excepted) may in no instance be paid without reference to the Secretary for authorization of payment.

1108. Relieving Postmasters when at their headquarters are not entitled to any travelling-allowance. When they are relieving

at suburban offices from their headquarters they are entitled only to actual expenses incurred, as, for instance, tram-fares.

1109. Relieving Postmasters are to be allowed a small advance on account of relieving-allowance, if required. They are to be treated as sub-accounting officers. Such advances must be promptly repaid upon the officer's return to his headquarters.

1110. No payments made by officers travelling on public service for storage or wharfage claimed by any Harbour Board can be recognized. Claims for labour handling goods are allowed.

1111. The following concessions may be claimed by 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.

1112. Official railway season tickets are to be used only for travelling on official duty. They must not be used for travelling between an officer's place of residence and his office, or for any private purpose. Claims for railway fares for officers (1) travelling on transfer, (2) travelling for relieving, (3) travelling on special duty, must be prepared on separate vouchers, and contain the following particulars—Name of officer travelling, and reason for travelling—thus, "Mr. J. Brown, on transfer, Christchurch to Dunedin"; "Mr. J. Brown, relieving Cadet Smith, Alexandra South"; "Mr. J. Brown, on special duty, Pahiatua, Governor's visit."

1113. All way-bills or other accounts received from the Railway Department must be en faced with the reason of the expenditure, and with the name of the office, line, or section of line to which it is chargeable. All way-bills having reference to maintenance or construction of lines are, after certificate, to be sent to the Telegraph Engineer for the district, who will, after noting and indorsing, return them to the issuing Stationmaster.

1114. Officers must alter the certificate on 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 , 191 ."
- (c.) 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."
- (d.) In claims for rates on property leased by the Government, "the payment is in accordance with the terms of the lease."
- (e.) In claims for any other service for which no special certificate is provided in these rules, add, "The service has been duly performed."

1115. Officers certifying abstracts will be held responsible for all errors in computation (section 73 of the Treasury Regulations). They are requested to observe that unless the foregoing instructions are strictly complied with, the Audit Office will not pass the account.

1116. Claims for instalments of pension granted under the Civil Service Act, 1908, must be prepared on the special Treasury form, and the signature of the pensioner attested as provided. They must be sent in to the Chief Accountant, General Post Office, during the first week of the month for which the claim is made.

1117. Pensioners desiring to have payment made beyond New Zealand must, when the request is made, be required to forward a specimen signature.

Parcel-post Gratuities.

1118. Payment of gratuities for parcels carried by steamers of the Union, Huddart-Parker, Northern, and Anchor steamship Companies is arranged by the Chief Accountant, General Post Office. No weight dockets are required.

1119. Vouchers for payments due to the Blackball Coal Company must be prepared at the office of despatch, and should be forwarded to the Chief Postmaster, Christchurch, for payment. Gratuities on parcels carried by other vessels may be paid by the Chief Postmaster at the despatching office, care being taken to have the individual items checked. The rate per pound of parcels is $\frac{1}{2}$ d. The weight dockets must be sent in attached to the paid vouchers.

1120. Officers are particularly cautioned against paying any claims for carriage of parcels addressed to or received from places beyond the Dominion.

1121. 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 of Post-offices when done with.

Purchase of Supplies.

1122. Officers are not to purchase bicycle-fittings, but are to obtain them from the Controller of Stores, Wellington. Requisition for supplies must be made in time to allow of their arrival from the Store when required.

1123. Purchases of oilcloth and linoleum may not be made locally without the express authority of the Secretary. Supplies will generally be obtained through the Public Works Department.

1124. Requisitions for supplies must be made at the beginning of every month on form P.O. 107A, and forwarded to the Secretary for authorization. The Department may decline to pay for supplies obtained without authority.

1125. Postmasters or Officers in Charge when forwarding to destination, by rail or otherwise, material in transit from the Controller of 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.

1126. 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.

1127. Should any difficulty be experienced with the Railway Department or others, the forwarding Postmaster should communicate with the Controller of Stores, Wellington, by telegraph.

1128. 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.

1129. Payments are made on behalf of the Treasury for any Department of the public service on properly certified and authorized 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.

1130. Authorities to pay must be signed by the officer issuing them, and may be given by indorsement, by enfacement, by a gummed slip attached, or by the special white form issued by the Treasury.

1131. Bailiffs' mileage fees may only be paid when authorized 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 the stamps 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.

1132. 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.

1133. 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 (Treasury thirteenth form), of the amounts paid by him in respect of interest on Consols certificates, to be sent to his chief office as a remittance. Payment of interest on Consols for which no certificate has been issued will be effected by warrants issued by the Registrar of Consols from his office at Wellington, and 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.

1134. 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. Payments of interest on debentures not carrying cou-

pons must be certified by Postmasters in the same manner as interest on New Zealand Consols for which a certificate has been issued.

1135. 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 the 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 a miscellaneous payment, sending it to the Chief Postmaster as a remittance of the amount represented.

1136. 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.

1137. Vouchers for stamps supplied to Government officials (generally those of the law-courts) in connection with the issue of summonses must be prepared on a Treasury contingency voucher. The certificate to be given by the Clerk of the Court should be amended 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. 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.

1138. 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.
- (i.) Every voucher must be certified by the Returning Officer of the electoral district, and not by any of his subordinates.
- (j.) 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.

1139. 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.

1140. Gas and water accounts for any Department, excepting the Railway or the Government Insurance, may be paid monthly at any money-order office without further authority.

1141. 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.

1142. Payments under the Infants Act, 1908, for maintenance of children placed with foster-parents, or for the maintenance of children committed to industrial schools boarded out, may be made upon orders issued by the Local Visitor of the Education Department. A list of the orders issued will be supplied by the Local Visitor to the Chief Postmaster of the district, who will prepare therefrom advices of the orders, and forward them to the offices at which payment is to be made. The paid order for each payment, together with the relative advice, must accompany the statement of miscellaneous payments in which credit is claimed.

1143. *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; for the duty on unclaimed parcels sent to the Dead Letter Office, and for authorized 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 authorizing it.

1144. *New Zealand State-guaranteed Advances Payments.*—Payments on behalf of the New Zealand State-guaranteed Advances Office must be made only on the prescribed form, which must in each case bear the authorization of the Chief Accountant, General Post Office, unless such payment has been authorized by telegraph, when a receipt must be taken on form Acct. 227, the particulars given on the telegram being copied on to the voucher.

1145. Officers lodging money on New Zealand State-guaranteed Advances Account to the credit of solicitors’ official accounts at the Bank of New Zealand must pay in the amount of each voucher on a separate bank-slip.

1146. 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 solicitor’s account in the ordinary way.

1147. New Zealand State-guaranteed Advances 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.

1148. *Purchase of New Zealand Government Debentures.*—Should the holder of any New Zealand Government debentures make application for their purchase by the Department, he should be asked to supply the Postmaster with written particulars stating the amount, numbers and denominations of the debentures, and

the title of the Act under which they were issued. The application should then be forwarded to the Controller, M.O. and S.B., General Post Office, who may, if the funds are available, authorize the purchase. Debentures may under no circumstances be purchased without such authority.

1149. *Old-age Pension Payments.*—In the following rules and regulations relating to old-age and military pensions, “the Commissioner” means the Commissioner of Pensions; the “sections” refer to the sections of the Old-age Pensions Act, 1908; and the “forms” to the forms under the said Act.

1150. No instalment of pension is payable unless an advice (form 13) has been received from the Commissioner authorizing payment, and no such advice is to be altered in any particular without authority.

1151. Payment must be made at the paying office indicated in the advice, or as instructed by the Commissioner or the Chief Postmaster. The acknowledgment of payment must be signed by the payee in the presence of the paying officer, and no advice is to be sent out of the paying office for the purpose of obtaining the signature of the payee, except as provided in Rule 1172 hereafter, or unless under exceptional circumstances, which must be reported.

1152. When claiming payment the payee must present a pension-certificate granted under the Old-age Pensions Acts, and bearing the signature of the Commissioner.

1153. The paying officer must first compare the pension-certificate with the advice issued by the Commissioner, and should he discover any discrepancy he must withhold payment, and communicate by telegram with the Commissioner, quoting the number of the certificate, the name of the district, and the surname of the pensioner. This comparison must be very carefully made when the first instalment on any pension-certificate is claimed.

1154. If a pension-certificate is presented for payment and no advice has been received, or if an advice has been received and payment is claimed without a pension-certificate, the Commissioner is to be informed by telegram. Likewise, if payment is claimed, and neither advice nor pension-certificate has been received, the Commissioner is to be informed by telegram.

1155. Upon the paying officer satisfying himself that the pension-certificate and advice are in agreement, the payee's receipt should be taken. The receipt, when taken, must be initialled and date-stamped, and the amount paid entered on the back of the pension-certificate opposite the month to which the payment relates, the date-stamp and signature of the paying officer being added.

1156. The mark of a payee must be witnessed by a European other than the paying officer.

1157. Any alteration in the amount payable on an advice must be initialled by the payee when receiving payment. In the case of a payee unable to write, the alteration must be initialled by the witness to the payee's mark.

1158. With respect to the identification of applicants for payment, paying officers are enjoined to require proof of identity if there is reason to doubt that the applicant is the lawful holder of the pension-certificate. In cases where proof of identity is not obtainable, payment is to be withheld and a report furnished to the Commissioner forthwith.

1159. Where the signature of a pensioner does not appear to be in agreement with the name on the advice or pension-certificate, or where the signature of an agent does not agree with the name on the warrant, the words “Identity satisfactory” must be enclosed on the advice and initialled by the paying officer. Where the

name on the advice, or pension-certificate, or warrant is not the correct name of the payee, the advice is to be tabbed with a minute indicating the correct name.

1160. Instalments are payable for a period of one calendar month after due date: thus an instalment falling due on the 1st January is payable up to and including the 1st February. Under no circumstances is payment to be made thereafter without special authority from the Commissioner, as provided by Rule 1181 hereafter. If an instalment is not claimed within the period herein referred to, the space provided for that instalment on the back of the pension-certificate is to be left blank in case a special authority is subsequently issued.

1161. When the due date of payment falls on a Sunday or a holiday, payment may not be made until the next business day; when the final date of payment falls on such a day, the calendar month expiring on that day shall be deemed to extend to the first business day thereafter, and payment may be made on that day without special authority.

1162. When an advice is stamped "Pay on duplicate pension-certificate only," care is to be taken that payment is made only on a pension-certificate with the word "Duplicate" stamped across its face. If an original pension-certificate is presented for payment, no payment is to be made without special instructions from the Commissioner.

1163. When an advice is stamped "Duplicate," the pension-certificate is to be closely examined on presentation to see that payment of the particular instalment to which the duplicate advice relates has not already been made.

1164. An agent appointed under section 41 or 42 must in every case when claiming payment present the warrant issued to him, as well as the pension-certificate. When payment is made to a duly authorized agent, the payee must, in addition to acknowledging payment, complete the residential certificate in the margin of the advice, stating therein the name of the place where the pensioner is residing. The nature and date of the warrant produced must be quoted in the space provided for the purpose.

1165. Paying officers must not allow any qualifying remarks or any alteration to be made in the residential certificate. If the payee is unable, owing to conscientious scruples, to sign the certificate as printed, or if the pensioner is not residing in the district where payment is claimed, payment of the instalment must be refused, and a report furnished to the Commissioner forthwith.

1166. A warrant under section 41, which must be signed by the local Registrar, may relate to one or more pensions, or to one or more instalments of a single pension, and must be retained by the paying officer and forwarded with the paid advices. The reason for the non-collection of an instalment included in such a warrant must be ascertained and noted upon the warrant.

1167. No instalment may be paid to a charitable institution unless on production of a warrant under section 41.

1168. A warrant under section 42, which must bear the signature of the Commissioner, is available only for the instalments on the pension-certificate referred to therein, and when such warrant relates to a single instalment or to the last of a series of instalments it must be retained by the paying officer on payment of such instalment, and forwarded with the paid advice.

1169. The holder of a power of attorney can only receive payment of an instalment on presentation of a warrant under section 42.

1170. Any alteration in an agent's warrant must be initialled by the officer who issued the same.

1171. The direction "Pay to agent only" stamped across the face of an advice indicates that the instalment must not be paid to the pensioner direct, but to an agent appointed under section 41 or 42. If payment is claimed by the pensioner in such a case it must be refused, and the Commissioner informed by telegram.

1172. Pensioners residing in outlying districts who desire payment through the medium of a non-money-order office may make application on form 12A to any Postmaster or Registrar, who will forward the application superscribed "Identity satisfactory" to the Chief Postmaster, who in turn 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 the payee's signature to the advice, and return it, together with the certificate (and, if there is 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 form 12B) either in cash or by cheque direct to the pensioner in a registered letter, enclosing the certificate therein. The number of the registered letter and the office of delivery must then be entered on the back of the advice in the space provided for the purpose. (Note. — This system of payment is not to apply as between one money-order office and another money-order office.)

1173. A record of the applications under the last preceding rule is to be kept at the money-order office which pays and remits the instalments each month, the applications themselves being forwarded to the Commissioner to be filed.

1174. Postmasters at money-order offices who deal with this class of pension-payments must see that the advices are posted each month immediately after receipt, in order that payment may be made as soon after the end of the month as practicable. In no case is payment to be remitted to the pensioner before the due date.

1175. A Maori applicant for payment, when not personally known to the paying officer, must in every case be identified by a European of repute known to the paying officer.

1176. The signature of a Maori payee must be witnessed by a European other than the paying officer.

1177. No payment is to be made to a Maori acting as agent under section 42 unless a special direction has been previously given in regard to such agent. Should a Maori not duly authorized at any time apply for payment of a pension on behalf of another Maori, the circumstances must at once be reported to the Commissioner.

1178. For the purposes of the three preceding paragraphs "Maori" shall be deemed to include half-castes and persons intermediate in blood between half-castes and persons of pure Maori descent.

1179. Immediately after the expiry of the calendar month allowed for payment (see Rules 1160 and 1161), all unpaid advices must be withdrawn from issue and returned under cover of form 13B direct to the Commissioner.

1180. Applicants for payment after the expiry of the calendar month should be asked to fill in form 14, which, when completed by the addition of the recommendation of the Postmaster as to payment, should be forwarded direct to the Commissioner.

1181. The special authority required to pay an instalment after the expiration of the calendar month allowed for payment, or an amount due in respect of a deceased pensioner, will be stamped upon the face of the advice in every case, the period allowed for payment being not more than two months from the date of the issue of the said authority. If payment is not claimed within that period the advice must be returned to the Commissioner.

1182. When paying specially authorized amounts the paying officer may require the payee in each case to produce the Commissioner's notice on form 13c, in addition to the pension-certificate as provided by Rule 1152.

1183. Towards the close of each pension year Postmasters will receive the pension-certificates for the next pension year, to be issued to pensioners or their duly authorized agents in exchange for the old certificates on expiry. The signatures of pensioners able to write must be obtained in the margin of the certificates before issue. Signatures of agents and marks of pensioners unable to write are not required.

1184. In the event of the new certificate not having arrived when the final payment is made on the old certificate, the latter must be retained and a receipt therefor given to the payee on form 9b, which must be exchanged for the new certificate when it comes to hand.

1185. All expired pension-certificates are to be forwarded with the paid advices (see also Rule 1168), and any certificate surrendered during its currency is to be forwarded direct to the Commissioner with a report regarding the surrender.

1186. When reliably informed of the death of a pensioner, the Postmaster shall forthwith notify the Commissioner, returning any unpaid advices relating to such pensioner, together with the pension-certificate, if procurable. On no account is payment of an instalment to be made to any person after the death of the pensioner without special authority (see Rules 1181 and 1182). When an amount has been paid under special authority on account of a deceased pensioner, the pension-certificate must be retained and forwarded with the paid advice.

1187. Receipts for pension-instalments are not liable to stamp duty.

1188. Upon receipt of instructions to stop payment of an instalment, the advice is to be held until the expiry of the period allowed for payment, and then returned as unclaimed on form 13b, unless instructions have in the meantime been given to release and pay.

1189. Every instalment which falls due while a pensioner is in gaol or out of New Zealand is absolutely forfeited by law, and the advices for any such instalments must be returned to the Commissioner, with a memorandum stating the position.

1190. Instructions received direct from a local Registrar of Pensions relating to the payment of any instalment are not to be complied with unless covered by an authority from the Commissioner.

1191. All Postmasters are empowered to receive applications as follows:—

- (1.) Application for change of paying office on form 12.
- (2.) Application for duplicate pension-certificate on form 9a.
- (3.) Application for forfeited instalments on form 14.
- (4.) Application for amounts accrued to date of death on form 15.
- (5.) Application for warrants under section 42 on form 17.
- (6.) Application for transfer to another district on form 10.

In case (1) the application is to be forwarded to the local Registrar after the pension-certificate has been noted; in cases (2) and (3) the application is to be forwarded direct to the Commissioner with a recommendation; and in cases (4), (5), and (6) the pension-certificate must be obtained and forwarded with the application to the local Registrar. The forms required are obtainable at the Chief Post Office.

1192. If at any time a Postmaster has reason to believe that the provisions of section 58 are being violated by the impounding of a pension-certificate by any person as security for the advance of any consideration whatsoever, he shall at once furnish the Commissioner with a report on the matter.

1193. When any case occurs which is not provided for in the foregoing rules, the Postmaster must at once report the matter to the Chief Postmaster, or the Chief Postmaster to the Commissioner, for instructions. These rules, where not inconsistent with the text, will apply equally to chief and sub offices.

1194. Paid vouchers for old-age pensions are to be treated by Sub-Postmasters as a remittance to the Chief Postmaster of the amount they represent, and particulars thereof must be entered by the Chief Postmaster, together with particulars of payments at his own office, on form 13A.

1195. *Widows' Pension Payments.*—With the necessary modifications, the foregoing rules relating to old-age pension payments apply to the payment of widows' pensions. Particulars of the vouchers for such payments must be entered on the salmon-coloured form Widows 13A, and unclaimed instalment advices of a widow's pension must be entered on the form (13B) provided for unclaimed old-age pension advices.

1196. *Military Pension Payments.*—With the necessary modifications, except that in Rule 1155, the fact of the payment shall be indicated on the back of the pension-certificate by merely affixing the date-stamp of the paying officer, the foregoing rules relating to old-age pension payments apply to the payment of military pensions. Particulars of the vouchers for such payments must be entered on the green-coloured form (Military 13A), and unclaimed instalment advices of a military pension must be entered on the form provided for unclaimed old-age pension advices (13B).

PUBLIC TRUST PAYMENTS.

1197. Payments made on behalf of the Public Trustee may only be made upon the prescribed form, which must bear the authorization of the Chief Accountant, General Post Office, unless such payment has been authorized by telegraph, when a receipt is to be taken on form Acct. 227, the particulars given in the telegram being written on the voucher.

1198. 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.

1199. 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.

1200. 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 recognized.

1201. Payment of vouchers issued by any of the Superannuation Fund Boards must not be made to an agent unless authority has first been obtained from the Secretary to the fund on a special form which is kept in his custody.

1202. 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 Chief Accountant, General Post Office.

1203. 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.

1204. 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 Chief Accountant, General Post Office.

1205. 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.

1206. Paid vouchers are to be treated by Sub-Postmasters as a remittance to the Chief Postmaster of the amount which they represent, and are to be entered by the Chief Postmaster on the special form of statement provided.

PUBLIC SERVICE SUPERANNUATION FUND PAYMENTS.

1207. Payments on behalf of the Public Service Superannuation Board may only be made upon the prescribed form, which must bear the authorization of the Chief Accountant, General Post Office, unless such payment is authorized by telegraph, when a receipt is to be taken on form Acct. 227, the particulars given in the telegram being written on the voucher. Claims for allowances granted under section 42 or 43 of the Public Service Classification and Superannuation Act, 1908, must have the declaration of widowhood, and life certificate, completed before payment is made. The foregoing rules relative to the payment of Public Trust vouchers are to be observed, as far as they apply, in making payments on behalf of the Public Service Superannuation Fund.

IMPERIAL PENSIONS PAID.

1208. 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.

General.

1209. 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 if applied for during the two first months

of the quarter. No payment should be made during the third month without reference to the Chief Accountant, General Post Office.

1210. 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.

1211. 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.

1212. 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.

1213. 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.

1214. All communications with reference to Imperial pensions must be addressed to the Chief Accountant, General Post Office.

Life Certificates.

1215. Where life certificates are provided for, they are required for each payment, whether monthly or quarterly.

Army and Navy Pensions.

1216. 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.

1217. 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.

1218. 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 enfaced "Receipt attached."

1219. 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.

1220. 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.

1221. 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.

1222. When a pensioner is a patient in a hospital or a mental hospital, 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.

1223. The death of a pensioner must be reported as early as possible, stating date and place, if known.

1224. An army pensioner who has neglected to apply for payment during a 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.

1225. 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.

1226. If a pensioner is convicted on a criminal charge no further payment is to be made to him without special authority from the Chief Accountant, General Post Office, to whom a report of the case should be immediately made.

1227. If a pensioner wishes to be transferred to another postal district, 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 Chief Accountant, General Post Office, on Form P.O. 106.

1228. An army pensioner who applies to be transferred out of New Zealand 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 Chief Accountant, General Post Office. 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, &c., and Civil Pension.

1229. The declaration is not to be made before the last day of the quarter.

1230. 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 Chief Accountant, General Post Office, who will apply for a fresh bill. In the meantime payment will be continued.

1231. 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.

1232. 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.

1233. No receipt-stamp need be attached in New Zealand.

1234. 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 authorized persons.

Applications for Pension.

1235. 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 285 OF REGULATIONS.

<i>General.</i>		£	s.	d.
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, the Assistant Secretary, the Chief Telegraph Engineer, the Chief Clerk, the Inspector of Post-offices, the Inspector of Telegraph-offices, or a Telegraph Engineer	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

<i>Postal—continued.</i>		£	s.	d.
9.	Letters, neglecting to redirect, each letter ...	0	0	3
10.	Letters insufficiently prepaid, neglecting to sur-charge, 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
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, accepting ...	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 affix label ...	0	1	0
41.	Registered letter, omitting to give or to 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.
...	" absentees on account of sickness, &c.	Chief Postmasters and Officers in Charge	Half-yearly	"
P.O. 350	" errors ...	Chief Postmasters and Officers in Charge	Quarterly ...	(Postal) Inspector of P.O.
P.O. 198	" uniformed employees, &c.	Chief Postmasters and Officers in Charge	Monthly ...	(Tel.) Inspector of Tel. Offices.
Acct. 406	" telegrams transmitted ...	Chief Postmasters and Officers in Charge, AK, CH, DN, WN, and Chief Postmasters, NA and WG	Monthly ...	Secretary.
...	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 January and July respectively	Chief Postmasters ...	Half-yearly	"
P.O. 10A	Post and Telegraph Guide Supplement revise, quarterly, on 15th of January, April, July, and October	"	Quarterly ...	"
P.O. 11	Return of offices and staff, on last day of each quarter	"	Quarterly ...	"
P.O. 22	Return of foreign mails despatched	"	Quarterly ...	Inspector of Post Offices.
P.O. 80	" missing-letter inquiries ...	"	After despatch of each mail	"
P.O. 76	" departmental property and stores for issue, 30th June	Permanent offices	Quarterly ...	"
Acct. 133	Daily Cash Account ...	Chief Postmasters	Yearly ...	Chief Accountant.
" 190	Statement of private box and bag rents	"	Daily	"
" 27	" money-orders issued	"	"	"
" 16	" savings-bank deposits	"	"	"
" 190	" miscellaneous receipts	"	"	"
" 190	" registered telegraph code advertisements	"	"	"
" 172	Telephone-exchange receipts, "Report of Collections"	"	"	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—continued.

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
Acct. 190	Special-messenger fees collected ...	Chief Postmasters	Daily	Chief Accountant.
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	"	"	"
P.S.S 15c	" P.S. Superannuation Fund receipts	"	"	"
Acct. 563	" National Provident Fund receipts	"	"	"
" 190	" Postal Guide subscriptions	"	"	"
" 190	" Arms Act license fees collected...	"	"	"
" 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	"	"	"
" 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 ...	"	"	"
O.A.P. 13A	" Old-age and Military Pension payments	"	"	"
P.T. 116	" Public Trust payments	"	"	"
P.S.S. 14A	" P.S. Superannuation Fund payments	"	"	"
Widows 13A	" Widows' Pension payments ...	"	"	"
Acct. 337	" Summary slip (to accompany Cash Account, and for use when no form of statement required)	"	"	"

Acct.	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	Daily	Chief Accountant.
Acct. 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	Daily	Chief Accountant.
" 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 transactions	"	"	"
" 119A	" savings-bank transactions	"	"	"
" 562	Statement of postal notes issued	"	Quarterly	"
" 220	Summary of postal notes paid	"	Every period	"
" 426	British postal orders paid	"	"	"
P.O. 106	Return of cable-deposit transactions	"	Monthly	"
" 106	" telegraph remittances	"	"	"
Acct. 217	Summary of unissued postal notes	"	"	"
" 414	British postal orders	"	"	"
" 329	Return of unclaimed old-age, military and widows' pension instalments	"	"	Registrar O.A.P.
" 329	Ditto	Sub-Postmasters	"	Chief Accountant.
" 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	"	"	"
" 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	"	"	"
Acct. 243	Ledger summary, annual	"	"	"
"	Return of insured parcels	"	"	"
"	Letter-countings	"	"	"
P.O. 65	Return of absentees	All Post-offices	As called for	Chief Postmaster.
Acct. 7	Post Office Account	Sub-Postmasters	Weekly	"
" 190	Subscriptions to Postal Guides	"	Every period	"
" 190	Statement of private box and bag rents	"	"	"

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—continued.

Description of Form.	Particulars.	From whom required.	Frequency.	To whom to be addressed.
Acct. 27	Statement of money-orders issued	Sub-Postmasters	Every period	Chief Postmaster.
" 16	savings-bank deposits	"	"	"
" 190	miscellaneous receipts	"	"	"
" 190	registered Telegraph Code advertisements	"	"	"
" 172	Telephone-exchange receipts, "Report of Collections"	"	"	"
" 190	Special-messenger fees collected	"	"	"
" 190	Maintenance of telegraph-wires	"	"	"
" 301	Statement of income-tax collected	"	"	"
" 291	land-tax collected	"	"	"
"	Valuation revenue	"	"	"
" 190	Arms Act license fees collected	"	"	"
" 190	Factory Act fees	"	"	"
" 190	fishing-license fees	"	"	"
" 190	game-license fees	"	"	"
" 190	Government Printing Office receipts	"	"	"
P.S.S. 15c	P.S. Superannuation Fund receipts	"	"	"
Acct. 563	National Provident Fund receipts	"	"	"
" 190	machinery-inspection receipts	"	"	"
" 190	Registrar of Births, Deaths, and Marriage fees	"	"	"
" 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	Telegraph Engineer
"	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 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 delivered 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 Commonwealth of Australia 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 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 unauthorized persons admitted to or found in 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.

J. F. ANDREWS,
Clerk of the Executive Council.

