

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, AUGUST 3, 1922.

Published by Authority.

WELLINGTON, TUESDAY, AUGUST 8, 1922.

Rules and Regulations for the Guidance of Post and Telegraph Officers.

JELlicoe, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 7th day of August, 1922.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

WHEREAS by Order in Council dated the twenty-fourth day of February, one thousand nine hundred and thirteen, and published in the *New Zealand Gazette* of the third day of April, one thousand nine hundred and thirteen, 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-General 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 its amendments, and the Post and Telegraph Department Act, 1918, 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 above-mentioned Order in Council and the regulations thereby made, and in lieu thereof doth make the regulations set forth in the Schedule hereto; and doth further order and declare that such revocation and the regulations hereby made shall have effect from the date of publication of this Order in Council in the *New Zealand Gazette*.

SCHEDULE.

RULES AND REGULATIONS.

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

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

“Message-boy” includes the designation of “message-girl”:

“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:

“Postmaster” includes the designation of “Postmistress”:

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

“Superintendent” means the officer in charge of each of the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington.

2. (a.) These rules and regulations are for the guidance of all officers of the Post and Telegraph Department, who are all equally bound to observe them. No officer committing a breach of any of those rules or regulations, or of any amendment or addition thereto, will be excused on the plea of ignorance.

(b.) It is the duty of all local controlling officers to ensure that their subordinate officers acquaint themselves with the provisions of the Post and Telegraph Act and the rules and regulations affecting their respective duties. Every officer must sign, on form P.O. 128A, a certificate that he has acquainted himself with the provisions of the Post and Telegraph Act and the rules and regulations governing his official conduct, and he understands he is bound by them, and that he will acquaint himself with and be bound by any additions or amendments thereto that may be made subsequently. The form is to be sent to the Secretary for attaching to the officer's personal file, a note of its having been sent being made on the officer's local file.

3. Each message-boy is, when appointed, to receive a copy, amended to date, of the book of instructions for message-boys, and to give a receipt for it, and is to sign a standard office copy as having read the instructions contained therein. The senior officer in the telegram-delivery branch is to see that all copies are amended as required.

4. The book of these 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 book of Staff Regulations; with the book of rules for the guidance of telegraph officers; with the book of rules for the guidance of officers engaged in telephone exchanges; with the books of regulations and instructions on money-orders, savings-banks, and postal notes and British postal orders; and with any other books of rules or instructions that may be issued.

5. When any rule in any book of rules or instructions is altered or cancelled by an order in the Official Circular or by other official means the rule must be corrected accordingly.

6. Any officer, for the purpose of studying these or other departmental rules, may borrow from or through the head of his office a copy of the book containing them; the volume to be returned as soon as done with.

ORGANIZATION.

7. (a.) The Secretary is the permanent head of the Department. He is responsible for the general administration and control of the Department.

(b.) The Chief Telegraph Engineer, subject to the control of the Secretary, is responsible for the supply, construction, maintenance, and operation of telegraph, telephone, and wireless plant, and in all matters, other than staff, relating thereto. He is authorized to engage and discharge casual workmen as required.

(c.) The First Assistant Secretary and the Second Assistant Secretary assist generally in the duties of administration.

8. Chief Postmasters and Superintendents, and in other than engineering matters District Telegraph Engineers (through the Chief Telegraph Engineer), receive the direct instructions of the Secretary. They also receive instructions from the Controller of Savings-banks and Accounts in money-order and savings-bank and accounting matters; and from the Chief Inspector in regard to the inspection of offices, reports on the staffing thereof and the allocation of duties, the investigation of breaches of regulations, questions of overtime, and the investigation and recording of missing-letter inquiries. Chief Postmasters and Superintendents are required to take action on matters brought to their notice by Telegraph Engineers and inspecting officers. 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 for which the Chief Telegraph Engineer is responsible. Telegraph Engineers are required to inform Chief Postmasters and other officers in charge of districts or offices of alterations in circuits or powers of offices made by them in following out instructions.

9. The inspection of the Department, apart from the audit of accounts at chief post-offices and the inspection of the manual and technical work of the Engineering Branch, is carried out by officers under the control of the Chief Inspector. Accounts at chief post-offices are audited by an officer under the control of the Controller of Savings-banks and Accounts; and the inspection of the manual and technical work of the Engineering Branch is carried out by an officer under the control of the Chief Telegraph Engineer.

10. For the purposes of construction, maintenance, and inspection of telegraph-lines the Dominion is divided into four districts, as follows, each in charge of a District Telegraph Engineer:—

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 Clarence Bridge, Molesworth, Tophouse, and Lyell, and thence to a point ten miles south of Golden Ridge.
Christchurch ..	Comprising the postal districts of Christchurch, Greymouth, and Timaru, and those portions of the Blenheim, Nelson, Westport, and Greymouth Postal Districts not included in the Wellington District.
Dunedin ..	Comprising the postal districts of Oamaru, Dunedin, and Invercargill.

11. The telephone exchanges at Auckland, Christchurch, Dunedin, and Wellington are wholly under the control of the respective District Telegraph Engineers. At all other places the exchanges are under the control of the respective Chief Postmasters, with the exception that the equipment is controlled by the District Tele-

graph Engineers. Engineers are to advise Chief Postmasters from time to time as to any changes in staffing arrangements that may be considered necessary to meet the requirements of the equipment, and Chief Postmasters will, as required, consult Engineers on any such point.

OFFICES.

12. (a.) 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.

(b.) Offices are of two classes—chief offices and sub-offices. The following are chief post-offices:—

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

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

Auckland	Dunedin
Christchurch	Wellington.

(d.) Sub-offices are divided into three classes—namely, permanent, non-permanent, and railway. Permanent offices are those in charge of officers who are wholly employed on the permanent or classified staff of the Post and Telegraph Department. Non-permanent offices are those in charge of persons who are not on the permanent or classified staff of the Department, such as storekeepers and school-teachers. They hold office only during pleasure. Railway offices are offices in charge of members of the Railway Department, for the conduct of which payment is made to that Department. They do not include offices in charge of employees of the Railway Department for the conduct of which payment is made direct to the Postmasters or Telephonists. These are non-permanent. Sub-offices are under the direction of the Chief Postmaster of the district in which they are situated.

13. Storekeepers in charge of non-permanent offices are not permitted, when disposing of the storekeeping business, to include as part of the goodwill the management of the post or telephone office. 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 has a departmental office is not objected to; but the right to dispose of it should be disclaimed.

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

15. (a.) When application is made for the establishment of a post-office, the Chief Postmaster should require that form P.O. 10 be filled up and signed by the residents to be served by the

proposed office. This form should be sent to the Secretary with a full report. An application for a telephone-office is to be referred by the District Telegraph Engineer to the Chief Telegraph Engineer, covered by form Engr. 27. Any estimate of cost of a proposed office is tentative, and applicants should be cautioned against acting on it as final. The report should be accompanied by a plan of the locality showing the position of the proposed office in relation to the nearest established office. In recommending the opening of a post or telephone office the officer recommending should name the county in which the proposed office is situated, and, in the case of a proposed post-office, the circulating office. In the case of a 5 lb. parcel-post office, the names of the nearest 11 lb. and 28 lb. offices are to be shown; and in the case of an 11 lb. office, the name of the nearest 28 lb. office is to be shown. If the office is a 28 lb. one the fact is to be stated.

(b.) The place-name is to be adopted for a new office, provided it is suitable. A new office may not bear a name the same as or closely resembling either phonetically or in spelling the name of an existing office. A telephone-office opened at a place at which there is a post-office, or a post-office opened at a place at which there is a telephone-office, whether or not in separate charge, is to bear the name of the existing office.

(c.) 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, action to open the office must not be taken until the permission is obtained of the Department concerned. This permission will be asked for by the Secretary.

(d.) 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.

(e.) 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 in. The dimensions of the box should be not less than the following: Height, 30 in.; width, 12 in.; depth from front to back, 15 in. The posting-aperture should be 8 in. long and 2 in. wide, and at a height of 42 in. 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.

(f.) When authority to open a new post or telephone office has been obtained, the Chief Postmaster or the District Telegraph Engineer, as the case may be, is to forward to the Secretary a plan, in duplicate, of the position of the office. The plan is to be on the scale of one mile to an inch, and is to show clearly in which part of the lot (subdivision if any) or section the office is situated, the number of such lot or section, the block and survey district or parish, and the name of the road. If the office is at or near a school, this is to be stated.

16. An officer making inquiries in the district respecting a proposal to open an office or on any other matter in which mem-

bers of the public have interested themselves is to communicate with persons concerned. Such persons are to be informed of the time at which the officer will be in the district, in order to afford them an opportunity of conferring with him should they wish to do so.

17. (a.) On the opening of a telephone-office the District 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 District Telegraph Engineer. The Chief Postmaster is the medium of communication on any desired alteration in the status or management of any office.

(b.) A Telephonist is required, immediately after appointment, to make a declaration on form P.O. 14 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 is to be forwarded to the Telephonist with other declaration forms, and the District Telegraph Engineer or the Chief Postmaster, as the case may be, must see that it is signed by the Telephonist and returned without delay. The declarations are to be filed with the declarations of secrecy.

18. (a.) As a general rule no person under the age of eighteen years should be recommended for appointment as Postmaster or Telephonist. Any proposal to appoint a person who has not attained the age of eighteen years is to be specially referred to the Secretary.

(b.) Unless any special arrangement is authorized to be made to the contrary, a non-permanent Postmaster at a newly opened office is to act gratuitously for six months, and a Telephonist gratuitously until the revenue reaches £10 per annum; and thereafter scale salary will be paid. In consideration of the performance of money-order and savings-bank duties, the salary of a Postmaster will be increased at the end of six months from the opening of the branch, provided the salary already paid does not exceed the total scale salary by the amount due for the additional work.

(c.) When a change of non-permanent Postmaster or Telephonist is proposed, the Secretary is to be asked for the scale salary, if more than a year has elapsed since any previous change.

19. When a post or telegraph or telephone office is opened, or a Postmaster transferred, the Chief Postmaster or District Telegraph Engineer, as the case may be, must satisfy himself that the officer appointed is fully instructed in the duties of his office, and as in every way suitable and trustworthy. Whenever practicable the transfer of a non-permanent office and the instruction of the incoming Postmaster must be carried out by a permanent officer.

20. Before the work at non-permanent 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 secrecy declarations.

21. (a.) Chief Postmasters must see that all changes, permanent or temporary, of officers in charge of railway offices are duly notified to them by the District Railway Traffic Manager. They should also obtain quarterly, from the District Traffic Manager, for record at their own offices, the names of all employees who have access to railway post or telegraph (or telephone) offices, or are required to do any post or telegraph business whatever.

(b.) When a railway officer, or the near relative of a railway officer is recommended for appointment at a non-permanent

office, the Secretary must be specially 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.

(c.) 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. Controlling officers will not communicate with the local railway authorities on such matters. Small repairs to existing fittings may, however, be arranged for with the local railway officers.

(d.) In cases in which minor alterations and repairs to accommodation provided for the Post and Telegraph Department in railway buildings at outlying stations can be more economically carried out by a local tradesman than by railway workmen, the Railway Engineer for the district will arrange for the work to be done by a local tradesman, after the Chief Postmaster has obtained, if necessary, authority for expenditure involved. Such work will be done by direction of and under the supervision of officers of the Railway Department.

22. 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, and the position of the proposed new premises stated in the application. In the case of a combined office or a separate telephone-office, the Chief Postmaster will first consult the District Telegraph Engineer, and obtain an estimate of the cost of removal. When the removal has been authorized, a sketch, in duplicate, of the new site is to be furnished (see Rule 15 (f).)

23. When an office is closed, or transferred, the Chief Postmaster must satisfy himself that official signboards and plates are removed, and that the posting-box is closed. The District Telegraph Engineer will take similar action in respect of telegraph appurtenances.

24. (a.) When it is recommended that a money-order office or savings-bank be opened, the Chief Postmaster is to state whether the Postmaster has suitable safe accommodation.

(b.) 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.

(c.) In a case in which money-order and savings-bank facilities do not already exist in the non-permanent office, the Chief Postmaster is to report to the Secretary in good time—say, at least six weeks before—when a new building to be placed in charge of a permanent officer will be ready, so that arrangements can be made for the opening of a money-order office and a savings-bank.

25. (a.) A copy of the Guide is to be available at every office for public information. A copy 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 are to be neatly exhibited. They are to be affixed by means of drawing-pins, which may be obtained from the Stores Manager.

(b.) No notice other than a notice issued by the Department is to be exhibited at a post-office without the permission of the Secretary. A request for the exhibition at a post-office of a notice relating to a political meeting or to any political subject is to be declined and a report thereon sent to the Secretary.

(c.) 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. Whenever a sheet requires to be removed from a blotting-pad a knife should be run underneath the edges of the sheet, in order to keep the pad tidy and obviate its coming to pieces.

BUILDINGS AND FITTINGS.

26. The Department provides the buildings and fittings for all offices at which post-office and telegraph or telephone business is conducted by its own permanent officers; but at all offices in charge of non-permanent officers 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 Stores Manager.

27. A progress report on a new building, structural alterations to a building, or maintenance-works of an extensive character, is to be furnished once monthly on form P.O. 111. In the case of a new building the report is required more frequently as the building nears completion.

28. (a.) When it is desired to recommend repairs, &c., in departmental 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.

(b.) No structural change in a post and telegraph building or alteration in a power or light circuit is to be undertaken by the Department's officers. It is the function of the Public Works Department to carry out such work, after the necessary approval has been obtained from the General Post Office. Ordinary repairs to the electric-lighting system at any office may be undertaken by the District Telegraph Engineers.

29. When office fittings are applied for, sketch-plans, in duplicate, should be forwarded of articles not of a standard pattern.

30. Lockers are provided only for officers performing broken or night duties, with the exception of postmen, messengers, chauffeurs, and other officers who require lockers for the custody of uniform and equipment. Officers performing regular 9 a.m. to 5 p.m. duty or a similar duty are not to be provided with lockers.

31. (a.) Offices must be washed out at regular intervals. 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 other controlling officer 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 Stores Manager. 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.

(b.) Offices at which officers suffering from consumption are 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.

32. (a.) 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 Secretary, and, unless under exceptional circumstances, no further supply will be authorized. Where practicable an extra meter will be installed to enable Postmasters and Postmistresses to be charged for the lighting of private quarters. In cases in which the Department provides benzine or other lighting-material for the quarters in conjunction with the lighting of the office, the amount payable by the Postmaster will be based on the consumption, and will be fixed by the Secretary. A proper check is to be kept on deliveries of fuel, and economy is to be exercised in its use. In particular, attention is drawn to the necessity for oversight in the matters of—

- (1.) Mixing and use of slack with lumps of coal ;
- (2.) Prevention of waste of kindling-wood ;
- (3.) Prevention of wastefulness in replenishing fires shortly before rooms are vacated for the day ;
- (4.) Undesirability of raking out fires while cinders are still hot ;

and Postmasters and others are enjoined to see that these points are brought to the notice of and carefully observed by the staff (including the cleaning-staff) concerned. While directed primarily to open fires, these instructions are in the main applicable to offices and buildings warmed by hot-water apparatus or on any other principle. It is the duty of the controlling officer to see that the fuel and lighting consumptions do not exceed reasonable requirements.

(b.) Chief Postmasters will finally approve requisitions for fuel, lighting-material, and other articles up to the annual quantities approved in respect of each office. Requisitions for supplies in excess of the authorized quantities are to be sent to the Secretary.

(c.) At offices at which the Wizard lighting-system is installed, the directions for the use of the system are to be closely followed ; and, as far as possible, the installation is to be attended to by a responsible male member of the staff.

(d.) Except in cases in which the accommodation is provided by the Department and the officers are engaged during office hours exclusively in the Department's work, non-permanent Postmasters and Telephonists 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.

33. Every possible precaution is to be taken to provide against accidents on departmental premises. On no account is any person to be allowed to enter a lift-well while the power is on. There is always danger of a serious accident in such circumstances.

34. (a.) Every precaution is to be taken to guard against the outbreak of fire. Controlling officers are to be on the alert to see that all fire-fighting appliances are in good order and condition, and that provision is made for fire-escapes where required. Where the

circumstances warrant it, a monthly inspection of all fire-fighting appliances is to be carried out. Water connections between street mains and post-office buildings are to be inspected regularly, in order to ascertain that the water is turned on. Before the final departure of officers, a responsible officer is to see that all fires and lights are extinguished, and, in cases in which the offices are visited by night-watchmen, that the rooms are accessible to them. When fires are burning in unoccupied rooms, wire guards are to be used, and a responsible officer is to be charged with the duty of seeing that the guards and fenders are in proper positions. As bottles of water may act as burning-glasses, they are not to be placed where they will be at any time in the glare of the sun. The storing of any inflammable material in the roof of any departmental building is strictly forbidden, it being almost impossible to cope with a fire breaking out in a roof.

(b.) 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. Care is to be taken to see that the extinguishers are kept in good order and condition. Officers are warned against discharging the extinguishers unnecessarily.

The soda solution in "Minimax" extinguishers is to be drawn off once in every two years. It is not necessary to discharge the extinguisher for this purpose. The sulphuric-acid container, which is hermetically sealed, may be removed on unscrewing the plunger-nut. When the stale soda solution has been removed the extinguisher is to be thoroughly washed out and then recharged. The soda must be thoroughly dissolved in hot (*not boiling*) water, and the extinguisher filled with the solution. The bottle of sulphuric acid is then to be replaced. Additional bottles of acid will be required only when those on issue have been broken by the discharge of the extinguishers or otherwise. In every case a label is to be affixed to the extinguisher showing the date on which it was last charged.

Spare charges should be held in the following proportions:—

1 or 2 extinguishers—

1 full recharge and 1 spare soda.

3 or 4 extinguishers—

2 full recharges and 2 spare sodas.

5 to 7 extinguishers—

3 full recharges and 3 spare sodas.

8 to 12 extinguishers—

4 full recharges and 4 spare sodas.

For every additional 12 extinguishers—

4 full recharges and 4 spare sodas.

Care should be taken to see that there is no leakage of the fluid. The rubber band attached to the cylinder is to be correctly adjusted before the plunger is screwed on. The extinguishers must be examined once a week to ensure that they are kept filled. If the extinguisher is leaking at the plunger or the nozzle, this will be indicated by a white deposit. The defect should be remedied by tightening the screws or replacing defective washers. In order to prevent the plunger-rod becoming rusted it should be occasionally smeared with vaseline or oil.

On no account is a fire-extinguisher of the "Minimax" type to be placed in a telegraph operating-room, a telephone exchange, or a motor-garage.

(c.) Chimneys in offices or quarters are not to be allowed to become foul before being swept. Payment for the cleaning of chimneys of post-office quarters is to be made by the occupiers. For the cleaning of chimneys (not including those in official quarters), "Imp" soot-destroyer, obtainable from the Stores Manager, is to be used. The instructions on the package are to be closely followed.

The preparation will remove from a foul chimney the greater proportion of soot, but it will not effect a complete cleaning. As a general rule, chimneys should be cleaned alternately by sweeping and by using soot-destroyer.

35. An outbreak of fire, however quickly suppressed, in any departmental premises must be at once reported by telegram to the Secretary.

36. (a.) 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 Secretary in respect of any leased or rented building.

(b.) The Department does not accept liability if the personal effects of officers residing on departmental premises are destroyed or damaged by fire. Officers who desire protection against such loss or damage should insure their property in the ordinary way.

37. A Postmaster should be careful to see that every possible precaution is taken to secure his office against burglary. Before an office is locked up a responsible officer is to thoroughly examine the premises, including telephone-cabinets, and the fastenings of doors and of windows, and is to satisfy himself that unlawful access to the building cannot be obtained. 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 nights on 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. When a Postmaster goes on leave the key to the door, if any, between the office and the quarters is to be enclosed in an envelope, and the packet kept in the custody of the Relieving Postmaster.

38. (a.) Laxity in regard to the custody of safe and office keys must be carefully guarded against. No safe-key is on any account to be duplicated or copied without the permission of the Secretary. The utmost care must be exercised 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, in regard both to keys and to securing offices at night, must be emphasized by controlling officers. At offices at which all the keys are in the custody of one officer, the keys are to be kept on two rings, the one containing the keys of the office-door, the cash-box, &c., and the other the keys of the strong-room or safe, lockers, drawers, &c. The rings are to be carried in different pockets by day and separately disposed of at night. Safe and other office keys are to be put into a place of safe deposit nightly. On no account are they to be left in a pocket of a holder's clothes.

(b.) Official keys must not be transferred from one officer to another without the permission of the controlling officer. When a bunch of Mail Branch keys is transferred the officer taking over the keys is to sign a receipt for them on the margin of the traffic-sheet for the day. An officer taking over the keys of any other

branch is to sign a receipt on a suitable official record in the branch in question. The hour at which the transfer takes place is also to be entered.

(c.) Each official key (or bunch of official keys) is to have attached to it a metal tag (stocked by the Stores Manager) bearing the words "Finder will receive 2s. 6d. reward at any police-station." In the event of the recovery from a police-station of official keys that have been lost, the reward is to be paid to the finder by the officer responsible for the loss.

(d.) When official keys are required to be cut, the work will be done in the Department's workshops at Wellington. The specimen keys are to be sent to the Stores Manager, except when the Secretary's authority for cutting is required, in which cases the specimens are to accompany the application for authority.

FLAGS.

39. (a.) At offices provided with flags the New Zealand Ensign is to be flown on—

New Year's Day	..	..	1st January
St. Patrick's Day	..	..	17th March
Easter Monday			
St. George's Day	..	..	23rd April
Anzac Day	..	..	25th April
Accession Day	..	..	6th May
Empire Day	..	..	24th May
Queen's Birthday	..	..	26th May
King's Birthday	..	..	3rd June
Prince of Wales's Birthday	..	..	23rd June
Dominion Day	..	..	4th Monday in September
Nelson Day	..	..	21st October
Labour Day	..	..	4th Monday in October
St. Andrew's Day	..	..	30th November
Boxing Day	..	..	26th December

and, in the province only, on the Anniversary Day of the province. The flag is also to be flown on the occasion of an official visit by His Excellency the Governor-General; also on local festival days on special permission being obtained from the Secretary.

(b.) Flags are not to be flown on Sundays. When a day on which flags would be flown falls on a Sunday the flag is to be hoisted on the following Monday.

(c.) Local controlling officers are responsible for seeing that the flag is flown on the authorized days. A reminder will not be sent from the General Post Office.

40. The ensign is on no account to be used for signalling purposes.

41. The ensign must not be flown at half-mast without special authority of the Secretary. In the event of the death of a foreign Sovereign, the Secretary will authorize the flying of the flag half-mast on the day of the Sovereign's death, and also on that of the funeral.

42. When a departmental flag is in need of repair the work of repairing is to be done locally. Flags must be kept in good repair and not allowed to remain frayed at the edges. They are not to be flown when the bunting is either blown away or ripped to such an extent that the stars are likely to be affected.

LEASES.

43. (a.) Chief Postmasters will keep a record of the date of the termination of the lease by or to the Department of any buildings or sites in their districts, and in good time remind the Secretary of the approaching termination.

(b.) When a departmental reserve is not required immediately for the Department's purposes the matter is to be reported to the Secretary, in order that arrangements may be made, if deemed necessary, for it to be let. In no case is a lease or a renewal thereof to be arranged without instructions from the Secretary.

(c.) 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.

44. Postmasters at all offices are authorized to obtain signatures to leases which the Department of Lands and Survey may send them from time to time. The lease will be accompanied by a notice addressed to the Postmaster concerned, and on completion should be returned direct to the Commissioner of Crown Lands issuing the notice. Any lease received by a Postmaster without an accompanying notice should be referred to the Controller of Accounts, who will issue the necessary instructions.

LEGAL ASSISTANCE.

45. 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.

ESTABLISHMENT RECORD.

46. The establishment record 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 staffs under their control, by District Telegraph Engineers and by Superintendents. The record must be carefully and regularly posted up and all notifications from the General Post Office duly recorded.

EXAMINATIONS.

47. (a.) The final date on which entries for examinations will be received is notified in the Official Circular. Entries must be made on form P.O. 11. Controlling officers are to fix a local closing-date, and are not to forward any entries that cannot reach the Secretary by the G.P.O. closing-date. Before forwarding an entry the controlling officer must carefully check it to see that the candidate is eligible to sit for the examination for which he enters and that the examination is correctly and fully described and the form otherwise filled in in every particular. Officers are to submit their entries as soon as possible after the publication of the notice inviting entries, and controlling officers are to send them forward as they are checked and found to be in order.

(b.) The papers in the departmental written examinations will be set and marked in the General Post Office. Local senior officers will act as supervisors, and will safeguard the question papers before and the answer papers after the examination. Upon the completion of the examination the answer papers are to be forwarded by Postmasters to their respective Chief Postmasters, and by Chief Postmasters and other district controlling officers to the Secretary, in each case under registered cover marked "Confidential—Examination Papers." The question papers may be retained by the candidates, in the absence of instructions to the contrary.

(c.) The books for answers are to be handed to the candidates a few minutes—not more than ten—before the time fixed for the examination, to enable the candidates to enter their numbers, &c., in the books and to accustom themselves to the surroundings before beginning work. 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 answer papers. The supervision of examinations is to be strict. On no account is an officer to be allowed to take into the examination-room any book or paper that will aid him in the examination, and no opportunity is to be afforded for conversation amongst the candidates. A candidate is not to be allowed to leave the examination-room and return, except in case of necessity, and in such a case he must be accompanied during his absence by a supervising officer.

(d.) The Department will pay the expenses of candidates in connection with efficiency examinations held at offices other than those at which they are stationed. In each such case the proposed arrangement for the conduct of the examination is to be approved of by the Secretary.

(e.) No expense, for accommodation or anything else, is to be incurred in connection with the conduct of a departmental examination without first obtaining the Secretary's authority.

48. Provided that they possess the necessary qualifications, officers may sit for a certificate of competency in the examination for wireless-telegraph operators on board ships. The examination is held every three months, and the entries close at the General Post Office on the last day of the month preceding the examination. The dates for the examinations may be obtained from District Telegraph Engineers. Candidates for the examination should forward their applications to the Secretary, through the District Telegraph Engineer. Except in the case of officers who are required under the Staff Regulations to sit for the examination in order to qualify for increase in salary or promotion, a candidate is required to pay an entrance fee of 5s., and if he requires to travel to the place of examination he must do so in his own time and at his own expense.

49. The Department will note on their appointment files and publish in the Official Circular the educational successes gained by officers in non-departmental examinations. Particulars of such successes furnished by officers for the purpose are to be certified to as correct by the local controlling officers, or alternatively the certificates submitted.

FIDELITY GUARANTEE.

50. (a.) Postmasters on the non-permanent staff, but in charge of money-order offices and post-office savings-banks, are required to give bond 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 at which Postmasters are entrusted with a credit stock of postal notes, but do not transact either money-order or savings-bank business—it is £50.

(b.) It is the duty of the Chief Postmaster to see that a bond is 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., and a certificate that the sureties are financially able to carry out their undertaking and are otherwise suitable. It is also his duty to keep a record of

bonds; and he is held personally responsible for the amount of any defalcation not provided against as required by bond or guarantee.

(c.) Forms of bond are not to be passed from office to office and from hand to hand and filled up piecemeal. Chief Postmasters 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. No abbreviations are permitted in filling up forms of bond. All words and phrases must be inserted in full, as, for instance, "New Zealand," not "N.Z.," and the proper spaces must be used for the insertion of titles. The witness to any signature must be a person not interested in the instrument signed. When signing a bond it is not obligatory, though it is desirable, that a person should sign his or her name in full or use all the initials. The full name must, however, in all cases appear in the body of the bond.

(d.) A bond for a Postmaster is not to be signed until the Postmaster has actually been appointed to his office; but when a change is to take place the new appointee should be informed as quickly as possible of the necessity of furnishing a guarantee of fidelity, and the bond should be prepared forthwith. When possible, the bond is to be forwarded to the proposed Postmaster a few days before the appointment takes effect, with instructions to have it executed on the day of his appointment—*i.e.*, the day on which he commences duty. When it is not possible to have the bond executed on the day of appointment, the money-order and savings-bank office or the postal-note branch is to be closed temporarily until the bond is executed.

(e.) The Chief Postmaster must record the date of expiry of a fidelity company's policy and, at the proper time, arrange for the Postmaster to renew it. The certificate of renewal is to be sent to the Secretary for attaching to the policy.

(f.) If, after giving the security of a society, a Postmaster should omit to pay his premium when due, and thereby compel the society to notify the termination of its liability, his salary will, should it be necessary to renew the guarantee, be applied to satisfy the demands of the society.

(g.) 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.

DECLARATIONS.

51. (a.) Before any person can be employed in the Department, either temporarily or permanently, the Post officer's and the Telegraph officer's declaration must be made; 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 declarations may be made before a Justice of the Peace or before a Post or a Telegraph officer specially authorized by warrant for the purpose. The following are copies of the declarations:—

Post 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 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 or any other business of the Post Office.

"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, otherwise than in the due performance of my official duties, willingly or knowingly divulge the contents of any telegraphic or telephonic message or communication, or the purport thereof, coming to my knowledge in my official capacity, or suffer any other officer in the service wrongfully to divulge the contents of any telegraphic or telephonic message or communication, or the purport thereof, coming to his knowledge in his official capacity; and I do further declare that I will not detain or delay, or willingly or knowingly suffer any other officer in the service to detain or delay, any telegraphic or telephonic message or communication entrusted to the charge of the Department for delivery, except in such cases and to such extent as may be lawfully provided in that behalf.

"And I make this solemn declaration under the provisions of the Post and Telegraph Act, 1908, and its amendments."

(b.) 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, and by the employees of mail-contractors, whose duties afford them cognizance 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 declarations must be made 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.

(c.) Chief Postmasters have the custody of the declarations of all officers under their control within their respective districts, and are responsible for obtaining such declarations. District Telegraph Engineers and Superintendents are responsible for requiring officers under their control to make the declarations, and for filing the declarations when made.

(d.) When an officer is removed from one district to another, his declarations must be forwarded to the District Telegraph Engineer, the Superintendent, or the Postmaster concerned. After being noted, the declaration must be sent by a Postmaster to his Chief Postmaster.

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

52. No Postmaster may take statutory declarations under the Justices of the Peace Act 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. A person under twenty-one years of age cannot be appointed to take and receive statutory declarations.

53. 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. They are exempt from stamp duty. No such declaration must be knowingly received from any person under the age of eighteen years.

54. (a.) By law Postmasters are required to witness claims for absent voters' permits in connection with parliamentary elections.

(b.) 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.

CONFIDENTIAL NATURE OF DUTIES.

55. (a.) No information regarding any matter which may come to the knowledge of any officer through his employment in the Department, including the internal arrangements for the carrying-out of the Department's business, 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. Every sort of information which comes to the knowledge of officers, permanent, railway, and non-permanent alike, through their work in the Department is to be regarded as absolutely sacred. This instruction applies not only to Post Office and Telegraph matters generally, but to all matters relating to Pensions, State Advances, Public Trust Office, Government Insurance, Customs, Land and Income Tax, and Valuation transactions, and to all other matters respecting transactions on behalf of any branch 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 whom 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.

(b.) The address of a person cannot be given by the Department without the permission of the person inquired for; and counter officers are required to point this out to any person presenting a telegram asking for such information. But Postal officers may give to Police officers, on their producing an inquiry form issued by the Repatriation Department, the addresses, if known, of returned soldiers. Inquiries for persons are not to be undertaken on behalf of persons resident within New Zealand; but if an address is known it may be given, provided the person inquired for agrees.

(c.) All telegrams must be regarded as strictly confidential, and treated with the same care and secrecy as sealed letters. Any officer divulging, in whole or in part, 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.*

(d.) 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. 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.

56. 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. Any breach of this important regulation may be visited by dismissal from the service.

57. (a.) 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 a public telephone-bureau room), 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 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. The duty of preserving the secrecy of Post Office business is a most important one, and any failure will be seriously noticed. The Permanent Secretary and the Assistant Secretary of the Post and Telegraph Officers' Association are authorized to enter any of the Department's offices in the company of the officer in charge of the office. Controlling officers are to afford the Permanent Secretary and the Assistant Secretary every opportunity to view the conditions under which officers are required to work. It is to be distinctly understood that officers are not to be interrupted in their work. Officers who wish to interview the Permanent Secretary or the Assistant Secretary are to do so in their own time.

(b.) 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 unauthorized person attempt to obtain entry into any office the fact must be immediately telegraphed to the Chief Postmaster. The police should also be informed.

(c.) 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 observation of an officer of the Department, and must on no account be left alone in the office.

DISCIPLINE.

58. At each of the larger offices local orders 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 examined during 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. Important local orders are to be noted by all new officers without delay.

59. It is the duty of a Chief Postmaster to see that Postmasters in his district 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.

60. (a.) A Postmaster is responsible for the good order and efficient state of his office. He is expected to be familiar with and proficient in the various duties of the office, and he must

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. He must provide for his own time being fully occupied. He is expected to assist in carrying on the ordinary duties of his office 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.

(b.) Form P.O. 43, "Schedule of Duties to be performed by all Postmasters," is to be prominently exhibited in the room of each permanent Postmaster, and the instructions contained therein are to be fully complied with. At offices at which a classified senior officer is appointed, the form is to be read as generally defining the responsibilities of the Postmaster and senior clerk respectively in the management of the office.

61. 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.

62. 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.

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

64. 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.

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

66. (a.) 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, if he be an officer in a subordinate position, only 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.

(b.) An officer while on duty must not enter a publichouse except in the execution of his duty, or drink any intoxicating liquor while on duty or in his official uniform.

67. Postmen and messengers must not, without special authority of the Postmaster, open letter-bags, deal with letter-bills or accounts, or 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. Postmen and messengers likely to qualify for clerkships should be given every opportunity of acquiring the requisite knowledge.

68. 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.

69. 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 of improper conduct come under review which a controlling officer 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.

Local controlling officers are to inform the parent or guardian of any junior officer, particularly one who is residing away from home, of any matter which comes to their knowledge affecting the conduct of the officer which it is advisable to bring under notice. This applies only to a case where the officer is under twenty-one years of age.

70. Chief Postmasters and other officers in charge of staffs should see that the following precautions, recommended by the Department of 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. (See Rule 31 (b).)

71. The examining officer of the bulk stock of stamps held at chief post-offices is in this capacity subordinate to the Secretary alone.

72. 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.

73. (a.) Under no pretext whatever may a Postmaster permit any portion of the Post Office cash to go out of his custody, except when paid into either his official account at the bank or the Chief Postmaster's Deposit Account, or sent as a remittance to the Chief Postmaster.

(b.) A Postmaster is not allowed to send a cheque or large bank-note to a neighbouring office for the purpose of securing cash

or small notes. Permanent Postmasters are to promptly bring under the notice of their Chief Postmaster any breach of this instruction. A Postmaster requiring a limited amount of change for legitimate use in the business of the Department should apply therefor to his Chief Postmaster, who will forward the amount as a remittance.

74. 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.

75. 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 provided for in these rules.

76. Except as provided for in Rule 724, Postmasters must not make any advance of salary to any officer out of the official cash without the express permission of the Secretary.

77. By the Post and Telegraph Act the power to open, detain, or delay a post letter is vested in the Governor-General alone. An exception is made of postal packets, other than letters and of official letters, which may be returned on warrant signed by the Postmaster-General. No letter or packet whatever is to be returned to the writer or sender thereof except as provided by the Act. An officer who knowingly delivers any postal packet to any person not lawfully entitled to receive the same commits an offence under the Post and Telegraph Act.

78. Any officer who receives 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, is liable to a fine, and may, in addition, be dismissed.

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

80. Officers are forbidden to deface the stamps on correspondence posted by themselves.

81. Officers are forbidden to affix postage-stamps to postal packets on behalf of the public.

82. Officers are strictly forbidden to take possession of correspondence for delivery to any person at the hotel, boardinghouse, or private house at which they reside.

83. 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. They are to be returned to the Secretary immediately they expire.

84. 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. Controlling officers 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.

85. 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.

86. (a.) Except on Sundays, officers of the Department may communicate with one another by telegraph memoranda. Under

no circumstances is the ordinary work to be interfered with, and any abuse of the privilege will be seriously noticed. Any officer intercepting or destroying such memoranda will be fined. Questionable communications must be submitted for scrutiny to the Postmaster or the senior officer on duty. Irregular communications and communications subversive of discipline are forbidden, and must be withdrawn by the sender. The memoranda are required to be 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. A familiar abbreviation, or a nickname, is not permitted.

(b.) Officers are not permitted to forward their private postal packets free of postage.

87. (a.) Officers on duty may smoke in telegraph-offices from 7 p.m. Officers on duty in instrument-rooms entirely separate from mail-rooms and where attendance is under constant supervision by a senior officer are permitted to smoke on Saturdays from 3 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. Officers are warned that carelessness in the disposal of live tobacco or matches will be severely dealt with. Supervising officers are to be on the alert to detect any case of disregard of this warning, and controlling officers are to report any such case to the Secretary.

(b.) Officers on duty in telegraph-offices are allowed to read newspapers or books during leisure time before 9 a.m. and after 8 p.m. only.

88. If requested to do so by Returning Officers, and if they can be spared without inconvenience, Post and Telegraph officers are at liberty to act as Deputy Returning Officers or poll clerks on behalf of the Government. Arrangements with any officers are subject to approval of the local controlling officer.

89. 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.

90. Officers at the larger offices are recommended to have their private correspondence and telegrams addressed to their places of residence, or addressed to the post-office in such a way as to identify the addressees as officers of the Department. The address "Post Office," or "General Post Office," is insufficient; and the Department cannot accept responsibility for non-delivery or delay in delivery caused through the retention at the counter of correspondence for officers so addressed.

91. An officer who while engaged in the discharge of his duties is bitten by a dog 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.

92. (a.) Message-boys and other officers are forbidden under 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.

(b.) Officers must send to the Secretary all requests addressed to message-boys and others offering to purchase New Zealand used postage-stamps. On no account are such requests to be complied with.

93. Any article not the property of the Department or the personal property of an officer found on departmental premises is to be sent in a registered letter or package to the Secretary, with a report stating where and how it was found. Local controlling officers 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 303.)

MILITARY TRAINING.

94. Officers of the Post and Telegraph Department are liable to 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: If stationed at Auckland, Wellington, or Christchurch, to undergo instruction in the duties of a Signal Corps described in (b).

For officers stationed at other places see Rule 95.

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

(5.) Electricity as applied to field uses.

(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 is laid down in the Annual Musketry Course for Engineers.

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

95. Officers of the Department of Territorial age—*i.e.*, eighteen to twenty-five years—at places other than Auckland, Wellington, and Christchurch, where Signal Training Depots are established, will be posted to Territorial units for duty as Regimental signallers.

96. (a.) Local controlling officers concerned must arrange the duties of their staffs so that officers liable to military service may attend parades regularly. The duties of such officers are to be arranged so that the majority of them will be able to attend the parades. Failures to attend parades are treated as breaches of departmental discipline, and severely dealt with. Officers commanding the depot companies of the New Zealand Corps of Signals will supply local controlling officers with particulars of parades, and from time to time notify alterations. These notifications are to be treated as official, and initialled as read by officers concerned.

(b.) Local controlling officers are to advise the senior local officer of the New Zealand Corps of Signals as soon as they learn that a member of the corps under their control has left the service, or is awaiting transfer. A member of the corps on arrival at his station after transfer is required to notify the district officer commanding the corps that he is prepared to continue his military training. Failure to make such notification is punishable by fine in a Civil Court. Local controlling officers are to remind new arrivals of their duty in this respect.

(c.) Controlling officers must clearly understand that it is the desire of the Department that every effort should be made to provide opportunities for men to attend to their military duties, and that any case of failure to afford the fullest possible facilities will be met in the serious manner it deserves.

SUGGESTIONS.

97. The Secretary will be glad to receive from any officer suggestions for improvements in either the system or details of work. Such suggestions must be forwarded through the local controlling officers, or through the suggestion-boxes at the chief post-offices and the telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington. An annual prize (the Gray Memorial Prize)—usually a medal—is awarded for the best original suggestion that is adopted for the improvement of the service.

ATTENDANCE: HOLIDAYS, ETC.

98. (a.) 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 least three days prior to the holiday, and the notice must specify the hours of attendance. Newspaper advertising charges are not to be incurred in announcing holidays.

(b.) Every post-office is closed on Sunday, and on Good Friday, Anzac Day, 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. At offices at which the sorting of mails on Sunday is authorized the sorting is to be restricted to letters only. 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.

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

(d.) A counter delivery by postmen is not to be made on a departmental holiday, except in the case of the arrival of English or other important mails.

(e.) Under certain circumstances a special evening delivery of correspondence is made at chief offices on the day prior to a departmental holiday. (See Rule 440.)

99. For instructions regarding the despatch of mails to sub-offices on post-office holidays see Rule 380.

100. The General Post Office is closed on the following dates or days in addition to the statutory holidays:—

2nd January.

22nd January (Anniversary Day, Wellington Provincial District).

Easter Saturday.

Labour Day (4th Monday in October).

27th December.

On these dates or days the General Post Office is not to be communicated with by telegraph unless the matter is urgent.

101. Chief Postmasters may authorize, without reference to the Secretary, temporarily restricted attendance at or temporary closing of a non-permanent office at which the Postmaster or Telephonist is in receipt of a salary not exceeding £50 per

annum, unless the proposed restricted attendance or temporary closing be for more than a month. In the case of a telephone-office, the District Telegraph Engineer and the chief telegraph-office of the district are to be promptly informed of the restricted attendance or the temporary closing, and, in the case of any post or telephone office, the Secretary is to be informed by memorandum. The reversion to the ordinary hours of attendance or the reopening is also to be reported.

102. (a.) When a holiday or a half-holiday is authorized, 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.

(b.) At offices at which a luncheon-interval is specially authorized telegrams of an urgent nature proffered by the public are not 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-interval, and indicating how attention 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.

(c.) No luncheon interval will be allowed at any office at which is employed an officer capable of taking charge in the absence of the Postmaster. 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 luncheon interval abolished.

103. Chief Postmasters, Superintendents, 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.

104. 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 telegraph. (See Rule T. 607.)

OVERTIME.

105. Wherever possible, time off is to be granted instead of overtime payment to all employees in every branch, whether on the permanent or temporary staff. Time and a half is to be allowed in cases in which overtime would be payable at that rate. Every endeavour is to be made to dispose of time off during the week following that in which it is earned; but where it is found impossible to do this and the time off has not been granted within a month, a special report on the position is to be made to the Secretary (Staff). Any claim for overtime payment is to be submitted to the Secretary (Staff) for approval before payment is made.

106. When overtime is paid in accordance with Staff Regulation 27 the following is the procedure:—

(a.) Ordinary overtime claims are to be prepared fortnightly. Claims in respect of Sunday and holiday duty are to be rendered separately. Vouchers for overtime authorized by Staff Regulation 27, certified by Chief Postmasters for their own offices and districts, by Superintendents, and by District Telegraph Engineers,

may be paid without being first referred to the Secretary for authority. *All other claims for overtime of any nature whatever, including overtime for special work at the Christmas and New Year periods, must be submitted to the Secretary for authority to pay.*

(b.) Great care must be exercised by the officers preparing and checking overtime claims at the offices concerned to see that the claims are strictly in accordance with the regulations and that the computations are correct. Claims for duty worked in excess of forty-four hours must be for the period from Monday to Saturday, both days inclusive. The hours of overtime worked on Sundays and holidays must be entered in the space provided on the abstract, and in all claims the annual salary and rate per hour are to be shown in addition to the total number of hours worked.

(c.) Overtime is to count only from the time officers are required to be on duty and up to the time of ceasing duty. Overtime will not be paid for any time except that during which the Department requires an officer to be in attendance. Vigilance is necessary to ensure that no officer is detained on overtime longer than is absolutely necessary, especially on Sundays and holidays.

(d.) All claims for payment at overtime rates must be placed upon one abstract for each branch of the service. Thus there will be one abstract for postal duty, one for telegraph duty, and one for telephone-exchange duty. Controlling and checking officers are to see that this rule is strictly adhered to, and that each voucher is complete.

(e.) The claim of an officer omitted from an abstract must be submitted, before payment, to the Secretary, with an explanation of the cause of the omission.

(f.) Any claim which is not in accordance with the foregoing rules must be supported by a statement from the local controlling officer and approved by the district controlling officer. It is the duty of the latter officer to challenge all irregular claims and to see that the regulations are complied with before countersigning.

(g.) Vouchers must be certified by the local controlling officer and countersigned by the Chief Postmaster, District Telegraph Engineer, or Superintendent, as the case may be. Certifying officers will be held responsible for any irregular payments detected in vouchers paid before audit.

ERRORS AND IRREGULARITIES.

107. Postal or telegraph errors that have to be reported in accordance with rules and regulations must be reported without delay. Errors that can equally well be dealt with by post are not to be reported by telegraph. Complaints about telegrams (errors, delays, &c.), after being acknowledged, are to be sent to the Secretary (Telegraph Division) for investigation. Serious breaches of duty and breaches of discipline are to be specially reported to the Secretary (Staff Division). Any Postmaster or other officer failing to act promptly in accordance with the foregoing instructions will, in addition to being fined, incur the serious displeasure of the Secretary.

108. Error-papers are to be treated as under:—

(a.) Each error-paper is to be headed with the name of the officer and the office concerned, and at the end of the quarter the papers are to be arranged alphabetically in order of offices and of officers, and the quarterly schedules written up therefrom.

(b.) In the case of an irregularity which is specially reported to the Head Office, the names of the office and officer, together with all particulars required for the quarterly report, are to be noted on a separate sheet of paper.

This sheet is to be kept with the ordinary error-papers, and sorted up with them under its proper heading of office and officer, so that the entry will be in its proper place in the error-schedule.

- (c.) The direct reference of error-papers between district controlling officers is permitted. Such papers are to be recorded at both the reporting and scheduling offices.
- (d.) All error-papers are to be filed at the office at which the errors are scheduled.

109. A copy of each error-schedule must be retained at each chief post-office, and at each of the four principal telegraph-offices. This in addition to the records on the officers' personal files will meet all record requirements.

110. (a.) All postal errors of material importance are to be recorded and included in the quarterly error-schedule on which fines are recommended. Material postal errors include irregularities such as—

- Missendings, except of articles manifestly insufficiently addressed ;
- Private-box misrouting, or any failure directly affecting the public ;
- Irregularities affecting registered or insured articles or parcels, and any error which involves the risk of the loss of these articles or of a mail ;
- Wrong assembling of date-stamps.

(b.) Minor postal errors, unless more than three have been committed by an officer during the quarter, are not to be included in the schedule, but are to be dealt with orally by the administering of a caution by the Chief Postmaster, or, at the principal chief offices, by the Assistant Postmaster, and at sub-offices by the Postmaster, by direction of the Chief Postmaster. Typical minor postal errors and irregularities are : Isolated omissions to sign waybills or complete time-entries, and late attendance if not exceeding three occasions quarterly, and not exceeding ten minutes on each occasion. No directions given in this matter supersede the need for discretion on the part of controlling officers.

111. (a.) In making recommendations on the quarterly schedule of postal errors for fines and other penalties for errors and irregularities and minor breaches of duty Chief Postmasters should be governed by the following general directions :—

- (1.) No fine exceeding 5s. should be recommended. When any fine beyond that is necessary the matter should be the subject of a special report.
- (2.) As a rule the fine recommended should not exceed 2s. 6d.
- (3.) No fine less than 1s. should be recommended. The minimum being fixed, it should not be difficult to mete out proportionate fines for offences.
- (4.) The general work and conduct of the officer concerned should be taken into consideration. A good officer should not be severely punished even when an occasional lapse has led to embarrassing consequences ; an habitual and frequent offender, on the contrary, must be dealt with strictly.
- (5.) Officers handling registered and insured articles are required to observe special care, and any failure where such matter is concerned must be severely dealt with.

(b.) In the case of postal errors for which a caution only is required, Chief Postmasters are to see that the necessary action has been taken and the fact stated in the schedule. •

112. For instructions regarding the method of dealing with and recording telegraph errors, see Rules T. 122A and 657.

113. (a.) 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 (either postal or telegraph) after the officer's name.

(b.) In the preparation of the schedules, cases in which fines or extra duty are to be recommended should be entered on a schedule separate from those in which cautions have been or are recommended to be administered. All errors made by one officer are to be entered on only one of these schedules.

FINES AND PENALTIES.

114. (a.) Cases of breach or neglect of duty recorded against officers are reviewed in the General Post Office at the end of every quarter on receipt of the error-schedules, and in respect of any such breach or neglect fines or other penalties may be imposed by the Secretary. The imposition of a fine will not necessarily prevent the infliction of further punishment. Errors or irregularities of a serious nature, or any case in which the number of errors made by an officer during a quarter warrants it, will be noted on the appointment-file for consideration when the next Departmental List is being prepared.

(b.) Form P.O. 51 is to be used for notifying an officer of the imposition of a fine. The form, when returned, is to be attached to the officer's personal file.

115. All fines are to be accounted for quarterly to the Controller of Accounts. 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 Controller of Accounts. When the fine is collected the amount must be affixed in stamps to the voucher form, and the stamps cancelled by the writing across them by the Chief Postmaster, the Superintendent, or the Postmaster of his name. The original voucher must be sent to the Controller of Accounts with the quarterly fine return.

OFFICIAL CORRESPONDENCE.

116. (a.) Any communication received from the public within New Zealand on any departmental matter whatever must be recorded and acknowledged at once on the proper form.

(b.) A cheque or other negotiable document, except a money-order or postal note, received in an official letter is to be immediately marked with the words "Not negotiable" between parallel lines.

(c.) All communications about telegraph construction or maintenance (including repairs and faults) received from the public by Postmasters are to be sent direct to Telegraph Engineers.

(d.) 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. Departmental correspondence for members of the public who are holders of private boxes must, where practicable, include the number of the box in the address.

(e.) 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.

117. 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. 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.

118. The following directions must be observed in writing replies or making reports on records:—

- (a.) In corresponding with the General Post Office, unless a special form is provided, use form P.O. 34 (general) or Staff 41 (staff) for memoranda on matters of a routine nature requiring a reply, and for all other matters use form P.O. 33. 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.

- (b.) Put files of papers in such order that the contents can be mastered by the addressees in the least possible time. Treat briefly in the covering memorandum or covering minute of all salient points, and by readily caught marks—say, red-ink side lines—draw attention to important passages in the supporting documents. Attach maps, plans, and sketches as modes of explication where necessary. Generally, bear in mind the necessity and importance of saving labour and time in the General Post Office.
- (c.) Files of papers are to be read from below upwards. Last-written papers are always to appear on top of a file.
- (d.) 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. Treat of them on different papers.
- (e.) Quote the record number of any file of papers to which reference has to be made in the one under action.
- (f.) In a communication regarding an officer give full initials, the designation, and the office. See that an officer making application to the Secretary (Staff Division) on any matter adds to his signature his classification title and number, and the number of the page of the Departmental List at which his name appears.
- (g.) Refer to antecedent subjects with brevity, but always quote in the margin dates and reference numbers.
- (h.) 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 conse-

cutive 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.

- (i.) Do not write on the second half of the back of form P.O. 33. 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, 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.
- (j.) Gum sheets written on both sides, and requiring to be mounted, along the whole length of the outer edge (left hand).
- (k.) 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.
- (l.) Do not retain official papers which are records of other offices, but return them with the necessary observations with the least possible delay to the office from which they have been referred. To make a note of action to be taken will in most cases enable papers to be released within a day or two of receipt.
- (m.) Correspondence for the Secretary and the Chief Telegraph Engineer is to be forwarded in envelope No. 9 to the Secretary. Confidential correspondence is to be enclosed in a cover marked "Confidential." Envelope No. 9 is to be kept open up to the time of closing the mail, so that, if possible, one envelope may contain all the correspondence. The canvas cover No. 11 is to be closed with string and sealed over the knot with a sealing label. (See Rule 146.)

119. 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.

120. 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.

121. 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.

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

123. 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, through the usual channel, 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 redirection orders.

124. Requests for the revision of directory slips, for the prosecution of any business such as the sale of an article to be recommended by officers in their official capacity, for lists of residents, &c., are to be referred to the Secretary.

NEWSPAPER EXTRACTS. *

125. A Postmaster must forward (mounted on form P.O. 93) to the Secretary, through his Chief Postmaster, any newspaper extracts containing articles of historical interest, such as the opening of a post-office, the institution of a new mail-service, or the like; also articles on the subject of the Department's business and arrangements. Controlling officers are to peruse all cuttings made in their respective offices or districts, and to send forward only those which contain references to matters of importance. At Auckland, Christchurch, Dunedin, and Wellington extracts relating to telegraph matters will be forwarded by the respective Superintendents. Only one copy, as a rule, is required of newspaper extracts. If a second copy is needed the Secretary will specially ask for it.

ADVERTISING GOVERNMENT BUSINESS.

126. The Department will not pay for information communicated through newspapers to the public under the following headings :—

- Holiday notices.
- Opening of new street posting-boxes and street telephones.
- Week-end cable paragraphs.
- Acceptance and refusal of cable messages to foreign countries.
- Additions to telephone-exchange list of subscribers.

The Department will pay for information communicated through newspapers to the public under the following headings :—

- Lost articles at post-offices.
- Books of stamps.
- Post Office as a career for boys.
- Christmas and New Year greetings telegrams.
- Telephone subscribers cut off if they do not pay by certain date.

There is no objection to the newspapers being given information about the matters in the upper list if they are willing to make the publication free of cost to the Department. But in any case Postmasters and other officers concerned must be particularly careful to see that notices are amply announced at offices themselves, and in plenty of time to prevent complaint from the public about shortness of notice.

UNIFORM.

127. (a.) Postmen, messengers, and chauffeurs at all offices, and message-boys at the larger offices, are supplied with uniform. For schedule of articles, frequency of supply, &c., see form Stores 137. A new overcoat or new pair of leggings is not supplied until the old overcoat or pair of leggings is no longer serviceable. The forms of requisition are Stores 100 A, B, and C, for cloth garments, waterproof garments, and head-gear and leggings respectively. The

measurements required to be shown on the forms of requisition are to be taken by the Postmaster or other local controlling officer. As a general rule, uniform is not supplied to message-boys at offices at which not more than two boys are employed unless the offices are on a main railway-line and the attendance of the boys at the railway-station is required. Overcoats and leggings are supplied to message-boys at all offices. Temporary officers employed in positions in which the permanent officers are in uniform are supplied with uniform if they are likely to be employed for an indefinite time.

(b.) For schedule of overcoats, &c., supplied to linemen and faultmen see form Stores 137.

(c.) The boots of postmen and message-boys in uniform must be black. Messengers and message-boys supplied with uniform may wear straw hats (not supplied by the Department) as part of the uniform during the summer months.

(d.) The numerals supplied for the identification of postmen and message-boys are to be affixed to postmen's caps and to message-boys' satchels.

(e.) A uniformed officer may wear on his tunic a military-service decoration. The wearing of unauthorized badges, such as fern-leaves, football colours, &c., is not permitted.

(f.) When officers wearing uniform are engaged on duty indoors, the previous year's tunics should be worn. Messengers will be supplied with canvas aprons for protecting their uniforms while cleaning and doing other work likely to soil the cloth.

(g.) In the event of the promotion or resignation of an officer who is supplied with uniform, the tunic must be properly cleaned and repaired at a cleaning establishment, and, at the discretion of the local controlling officer, transferred to his successor if it will fit him, the Stores Manager being at once advised. If it will not fit him, it must be sent to the Stores Manager, 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 that have been worn are not to be transferred.

(h.) Controlling officers are held responsible when an officer supplied with uniform leaves the service for taking action before the term of the officer's employment expires to secure the prompt return of the articles of uniform issued to him.

(i.) When a new waterproof overcoat is issued, the old coat is to be returned to the Stores Manager.

(j.) All cases and alleged cases of leaky or faulty waterproof coats must be reported to the Stores Manager, the overcoats in question accompanying the report.

(k.) Applications should 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.

128. Chief Postmasters, Superintendents, and Postmasters are required to see that officers in uniform under their control present at all times a clean and tidy appearance; that they wear the full uniform when they are on duty and, if they are not in private clothes, when they are proceeding to or from their homes; and that their uniform garments are properly worn, kept in good condition, and repaired when necessary. To this end, officers in uniform, other than message-boys, 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. At the same time an inspection is to be made of departmental bicycles used by the officers. The bicycles are to be complete in all respects. Postmasters will report the result of the

inspection to the Chief Postmaster, and the Chief Postmaster to the Secretary, before the 10th of the following month. Superintendents and Postmasters at offices at which the message-boys are in uniform will make a similar inspection once a week. The report will in this case be made monthly by Postmasters to Chief Postmasters and monthly by Chief Postmasters and Superintendents to the Secretary. Officers provided with uniform are to sign, on the occasion of each inspection, a statement that the whole of the equipment on issue to them is in their possession, and once a quarter they are to produce all the articles for inspection at the office.

129. All losses of articles of uniform or bicycle accessories are to be reported to the Secretary, who will decide in each case whether the officer at fault is to be required to pay the whole or portion of the value of the article at the time of its loss, and, if necessary, fix the amount.

PROPERTY, STORES, AND STATIONERY.

130. (a.) 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 Property Register supplied to each permanent office. The massing of any departmental property in the Stores Register, instead of entering it by the article or the part of an article as invoiced, will be seriously noticed. An incoming Postmaster must check the property against the register entries, and furnish a certificate to his Chief Postmaster.

(b.) Superintendents, Postmasters, and branch controlling officers are held responsible for the proper inspection of departmental property under their care, and the reporting of any damage thereto. An inspection must be made by branch controlling officers daily and by Superintendents and Postmasters as opportunity offers, and a thorough check inspection must be made once a week. Any damage discovered must be immediately investigated, and a full report made to the Secretary. An officer proved to have deliberately disfigured or damaged departmental property will be dealt with sharply.

(c.) The Department will not be responsible for any damage sustained by an officer as the result of using departmental property which needs repair.

(d.) Officers entrusted with the charge of official property of all descriptions will be required to pay the full value of any articles that may be lost, besides being liable to such further penalty as the circumstances of the case may warrant.

(e.) Application should be made as required for authority to write off articles.

(f.) In the matter of property which appears to be unserviceable or to have been rendered obsolete as the result of invention or any other cause, a survey of such property is to be made by the principal officer and the officer second in authority, and a certificate furnished as to its condition. On the receipt of the report, the Secretary will determine what action is to be taken as to the retention or disposal of the property and the manner in which it is to be dealt with in the books of the Department.

131. Postmasters must personally make a return of the office property annually. At all permanent offices a balance of the articles at the time of the annual stock-taking is to be struck, and to be shown by entries in the Property Register. When there have been no transactions under a heading during the year, it is not necessary to carry down the balance; but the year date is to be entered to indicate that the keeping of the record has not been neglected.

132. Stores for issue are to be carefully posted up in the Stores for Issue Register from the invoices sent with the goods. Stores for issue are expendable or consumable supplies, and are to be treated as distinct from property.

133. Mail-bags, hampers, and other departmental material must on no account be used for private or other irregular purposes. Any officer converting departmental material, temporarily or permanently, to private use will be very severely punished. Mail-bags and other departmental receptacles are not to be lent to the public for any purpose whatever. Also, they are not to be lent indiscriminately to mail-contractors. When bags or hampers are required by contractors for the safe carriage of mails, they may be issued only on special request, and must in all cases be returned immediately the purpose for which they have been supplied is served.

134. (a.) On no account is departmental property to be disposed of by sale or otherwise, except as provided by rule, without specific instructions from an administrative officer of the Department.

(b.) 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.

(c.) The sale of old or new telegraph material, &c. (including telephones), may be effected only through the District Telegraph Engineer, to whom all applications are to be forwarded.

135. The material sent to a stock station must in all cases be debited to stock, and, when issued, taken credit for and debited against the work to which it is chargeable. The only exceptions to this rule are when goods are sent from an Engineer's stock (or from the Stores Manager) and are to be used for a special line, for which the material held cannot be, or is not, supplied from the nearest adjacent stock station, or when special material of a special character is sent out for use in such a work as "conversion into automatic" or "placing of wires underground."

136. 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 Stores Manager, 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.

137. All packages on departmental business containing stationery, telegraph or telephone material, &c., are to be sent by parcel-post if the weight does not exceed 20 lb. A package exceeding the weight of 20 lb. is to be sent as freight. A package is not to be divided to bring the weight within the limit.

138. (a.) Local controlling officers who have occasion to consign material by either boat or rail must pay particular attention to the nature of the entries on the respective consignment-notes or boat-notes. The material must in all cases be fully described, as the description or the lack of it affects the classification, and consequently the rate charged. Empty cases which have been received containing material or stationery, and are being returned to the Stores Manager, must be entered on the consignment-note as "Returned empty cases." The exact measurement must be stated when the cases are conveyed by sea, and the weight when they are conveyed by rail. The entry in the case of consignments of scrap or waste material must be plain, the word "scrap" or "waste" being included in every instance. The duplicate boat

or consignment note must be sent to the Stores Manager as soon as possible. On all material consigned to the Stores Manager the freight will be paid in Wellington. Consequently, the boat-note or consignment-note should be en faced with the words "Freight payable by the Stores Manager, G.P.O., Wellington."

(b.) It is necessary when sending material, &c., by rail, post, or boat to the Stores Manager for repair or disposal that an advice giving full particulars should at the same time be forwarded under separate cover. All parcels must bear a clear date-stamp impression, and have the name of the office of despatch written on the outside cover.

139. (a.) Bags and hampers marked "P.T.S." are to be returned to the Stores Manager immediately they have been emptied of their contents, which must be done upon receipt. Tins must be preserved for further use, and returned, with the exception of metal-polish or any other tins that may have contained anything of a corrosive nature.

(b.) Spike files or portions thereof and mail-bag scissors no longer serviceable should be sent to the Stores Manager. If possible, they will be repaired and reissued.

(c.) All cash-boxes, date-stamps, and rubber stamps required to be repaired or altered should be sent to the Stores Manager.

(d.) Typewriters are not to be sent to the Stores Manager for repair until the Secretary's authority has been obtained.

140. Postmasters and other officers, when forwarding to destination, by rail or otherwise, material in transit from the Stores Manager to some other office will make freight payable thereon by the consignee—*i.e.*, by the officer for whom the material is ultimately intended. The receiving officer will then certify to the correctness of the waybill or freight-voucher for such consignment, and state on the face of the document certified the work to which freight is chargeable. Should any difficulty be experienced with the Railway Department or others, the forwarding officer should communicate with the Stores Manager by telegraph.

141. 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 waybill should be sent.

(b.) Waybills must be certified as correct by the Telegraph Engineer under whose supervision the work is being done. Waybills must also show on the face the railway authority and nature of work on which railage is charged.

(c.) Waybills, 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.) Waybills 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 Engr. 37 and 44.

142. 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.

143. Standard Stock Lists of materials, printed forms, books, stationery, mail-bags, &c., kept in stock by the Stores Manager are 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 Stock Lists must be kept up to date.

144. Requisitions for supplies of telegraph or telephone material must be made on form Stores 100, and forwarded to the Chief Telegraph Engineer through the District Telegraph Engineer. Applications for other stores, including ink, which cannot be forwarded in the mail-bags, must be made quarterly, in January, April, July, and October, on forms prescribed in the Standard Stock Lists.

145. 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. These particular requisitions must be made in time to allow of the arrival of the stamps and seals before they are required for use.

146. Free distribution is not to be made of the adhesive sealing-label, Mail 75. Supplies thereof will be issued only 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 Superintendent, 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" label, Mail 76, are to be safeguarded and issued with the same care and attention.

147. Postmasters and other local controlling officers must frequently examine their stores, &c., and be careful not to accumulate an undue stock. Any officer failing in this respect will be regarded as wanting in management. When offices are found to be overstocked, the circumstances must be reported to the Stores Manager, and the excess stock forwarded to the chief post-office. A list is to be sent to the Stores Manager showing the nature and quantity of the stores which are being returned. The list is to be accompanied by a brief report, including the explanation of the officer at fault.

148. When submitting applications for stores, officers must take care to see that the particulars as to their requirements are correct. Special care must be exercised to see that the estimates of monthly, quarterly, or six-monthly requirements are approximately correct, and the same care is necessary in giving the quantities of various articles actually in hand. It is to be distinctly understood that any responsible officer passing incorrect or misleading entries on requisitions will be severely dealt with.

149. (a.) Officers responsible must take delivery of stores without delay. Particular attention is to be given to this at flag railway-stations and wayside ports at which goods do not pass into the custody of a Railway or Harbour Board official.

(b.) Officers receiving supplies of petrol are to examine cases before taking delivery, and are not, except under protest and without prejudice, to accept delivery of any consignment that arrives damaged in transit or leaking, notwithstanding that a receipt may have been given, in the expectation of the supplies being in order, before actual delivery has been tendered. The average weight of

a case of petrol is approximately 76 lb.; and receiving officers will be able, by weighing, to check any shortage due to leakage or other cause. Copies of orders for petrol sent to receiving officers are to be en faced by despatching officers, "Cases to be examined upon receipt"; and, before delivery is taken, any damage or shortage reported to the Stores Manager.

(c.) Except in a case of emergency, a package from the Stores Branch is not to be opened until the packing-list is received. Before opening such a package the officer deputed to do so is to make a careful examination to ascertain whether it bears any signs of having been tampered with. The contents of the package are to be checked against the packing-list, and, in the case of the non-receipt of any article or articles, a full report is to be furnished by the officer opening the package.

(d.) Any instance in which material is broken or damaged in transit is to be promptly reported to the Stores Manager.

150. (a.) 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. 6, and forwarded by Postmasters to their Chief Postmasters, who will authorize the purchase if the quantities do not exceed those approved by the Secretary for the annual supply. When the supplies applied for are not covered by the Secretary's authority, the requisitions will be referred by the Chief Postmaster to the Secretary. The Department may decline to pay for supplies obtained without authority.

(b.) Supplies purchased from persons other than the authorized contractors, if any, will be charged against the officer making the purchase.

(c.) Any officer purchasing supplies in excess of the market or ruling rate will be required to pay the excess.

151. Bicycle fittings and accessories, towelling, dusters, scouring-flannel, and metal-polish must be obtained from the Stores Manager. Calcium carbide, benzoline, and kerosene are to be obtained through the Stores Manager, who will arrange supply from his stock or otherwise. If the Stores Manager advises the requisitioning officer that, under special agreement with the contractor for supplies such as benzine and kerosene, purchases may be made by local order, it will not be necessary to send a requisition through the Stores Manager; but once monthly that officer must be advised of each order placed, to enable him to ascertain the supply available and make the necessary arrangements for replenishment.

152. Ink-eradicator is not to be requisitioned for or obtained locally. Its use in the Department is strictly prohibited.

153. Economy in the use of official supplies is at all times of the utmost importance. The following directions are to be strictly observed:—

The back of a used or obsolete form, or, failing that, the cheapest possible paper, is to be used for drafts and office copies of letters, rough calculations, &c.

A large or expensive envelope is not to be used when a small or cheaper one will serve the purpose.

Envelopes are not to be used for ordinary communications within an office; but if in such cases envelopes are required for the protection of documents old ones are to be used.

Interdepartmental correspondence is not to be enclosed in envelopes until immediately prior to the closing of the mail, in order that as many communications as possible may be placed in one envelope.

A strict check is to be placed on the consumption of string, and care is to be taken that no serviceable lengths are wasted.

SAFES AND CASH-BOXES.

154. (a.) When a money-order and savings-bank office is about to be opened the Secretary will arrange for the supply of a safe, if one is required. In all other cases in which safes are required application is to be made to the Secretary.

(b.) On issuing a safe the Stores Manager 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. The Chief Postmaster, Superintendent, or District Telegraph Engineer, as the case may be, is held responsible for seeing that the duplicate keys of a safe are enclosed in a sealed packet inscribed "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, the telegraph-office, or at the office of the District Telegraph Engineer, as the case may be.

(c.) Before a safe may be transferred from one office to another application for authority must be forwarded to the Secretary.

155. District controlling officers are to keep on card P.O. 133 a record of departmental safes and strong-rooms in use in their offices and districts. The record is to include any safe or strong-room used by the Department but not its property.

156. (a.) At railway-station post-offices railway safes embedded in concrete are to be used for the custody of railway and postal cash, and post-office safes not embedded in concrete are to be used for other articles and books belonging to both Departments which require to be placed in a safe. "Postal cash" includes cash, cheques, postal notes, stamps, &c.

(b.) Registers of births, deaths, and marriages are not to be placed in post-office safes.

157. At all post-offices cash-boxes are to be numbered by the Postmaster, and the duplicate keys enclosed in a sealed envelope and kept in the safe in the custody of the Postmaster. When it becomes necessary, through the loss of or damage to the original key, to use the duplicate, a new key is to be applied for, the duplicate being used as a pattern; and when the new key is received the duplicate is to be replaced in the sealed envelope in the custody of the Postmaster.

158. For the rule regarding the custody of safe and other office keys in use see No. 38.

MOTOR VEHICLES AND BICYCLES.

159. Every motor vehicle owned by the Department is to carry two number-plates (one at the front and one at the rear). The plates on motor-lorries, motor-vans, and motor-cycles must have shown on them the letters "G.P.O.," and those on motor-cars "Govt.," followed in each case by the Head Office registration number. In addition, on motor-cars, the Royal Monogram is to be painted on the right-hand side. The design is obtainable from the Workshops Manager, Wellington.

160. The identification number of a machine is the G.P.O. number allotted by the Stores Manager. This number must be quoted in all communications and returns respecting the machine.

161. Every motor vehicle, except a motor-cycle, is to have affixed thereto a speedometer, which is to be kept in good order. Except where unavoidable, no vehicle is to be used, when the speedometer is not registering.

162. On every motor vehicle, except motor-cycles, there is to be fixed in a suitable place a "Pyrene" or other suitable fire appliance, and care is to be taken that this appliance is kept in good order.

163. No officer is to be allowed to drive a motor vehicle until he has obtained from the proper authority a motor-driver's certificate. Payment for the certificate will be made by the Department. This requirement does not apply to motor-cycles in towns where the by-laws do not provide for it.

164. A motor vehicle is always to be driven by the same driver where practicable.

165. A record of the location and movements of each bicycle and motor vehicle is to be kept at each controlling office by means of card Acct. 45. The card for each machine must be kept posted to date, and the record should enable a controlling officer to state definitely at any time the position in regard to all machines under his control.

166. When the cost of repairs to motor and other vehicles that require to be executed in the departmental workshops is estimated to exceed £10 the authority of the Secretary must be obtained prior to the job being put in hand. If there is urgency the authority may be obtained by telegraph. In emergencies, repairs may be proceeded with in anticipation of the authority if the controlling officer is satisfied that the proposed repairs are warranted and any delay would be detrimental to or hinder the regular course of departmental business.

167. (a.) Controlling officers will open and maintain an account of the expenditure on each bicycle, motor vehicle, and motor-vehicle service, the particulars being compiled from monthly reports by Postmasters, &c. Returns of such expenditure will be forwarded to the Controller of Accounts at the end of each month.

(b.) The controlling officer will be informed by means of packing-lists of the type, description, and price of each new machine supplied.

(c.) When a new machine is received an account is to be opened, the full particulars being entered on forms Acct. 39 for motor vehicles and Acct. 9 for bicycles.

(d.) Requisitions in duplicate for all accessories or material required for departmental machines are to be sent from the officers concerned to their respective controlling officers. One copy is to be retained and filed by the latter, and the other, after having been approved and signed, is to be sent to the Stores Manager for supply. Requisitions must, as far as is practicable, show the number, make, and date of model of the machine for which items of material are required, so that the machine can be readily identified by both the Stores and controlling office.

(e.) In cases where the cost can be debited against a particular machine as shown on the packing-list the controlling office will be supplied with a priced copy of the packing-list from the Stores Manager. If the material is charged to a general account, without showing definitely that a particular machine can be debited with the total or any portion, the priced packing-list will be sent, through the controlling office, to the office at which the machine is located—it being understood that the material is for reserve stock.

(f.) When expenditure is incurred locally by a Postmaster or other local officer a report is to be at once forwarded to the district controlling officer, setting out the necessity therefor, and giving a full description of the machine affected. When the expenditure has been approved and a voucher passed for the amount the particulars on the voucher should be entered on the monthly report.

(g.) The monthly report or return of expenditure on form Acct. 37 for each bicycle and motor vehicle is to be compiled from the previously mentioned vouchers and from items taken from the Reserve Stock Account. The forms are then to be forwarded

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

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

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

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

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

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

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

(m.) Every stock officer must be provided with a supply of form Acct. 38. This form is prepared in duplicate, and is to be used for "writing off" items of stock, such as petrol, oil, &c., supplied, and advising controlling officers of the items supplied for vehicles, motor-cycles, and push-bicycles under their control. The driver's acknowledgment must be obtained in the special space provided on the duplicate copy, which must be sent to the controlling officer of the particular vehicle supplied. The original copy is to be sent in to the stock officer's controlling officer in support of the monthly return of petrol and oil issued. Drivers must record each supply on form Acct. 36. Controlling officers are at regular intervals to examine this card and check the particulars given therein.

(n.) Controlling officers must examine the records and returns in regard to machines under their control, and obtain a special report on the circumstances leading to any excessive expenditure on the upkeep or fuel-consumption of individual bicycles and vehicles. Effort should be made to keep the cost of running and maintenance as low as is consistent with efficiency. The condition and state of repair of each machine should be personally ascertained whenever possible.

(o.) Chief Postmasters and District Telegraph Engineers will submit quarterly to the Secretary, on form P.O. 92A, a return of motor-tires, showing the number in use, the number in stock, and the number unfit for further use. Tires removed from motor vehicles as unfit for further use are to be retained in safe custody, and are to be brought under the notice of the Chief Telegraph Engineer on his first subsequent visit to the office. The Chief Telegraph Engineer will condemn such tires as are unsuitable for retreading, and give the required authority on form P.O. 92c. The controlling officer will despatch the remainder to the Stores Manager, Wellington, using form P.O. 92B. The copy of form P.O. 92B bearing the Stores Manager's acknowledgment of the receipt of the tires, and form P.O. 92c, are to accompany the quarterly return on form P.O. 92A. Under no circumstances is a tire to be destroyed without a certificate of authority by the Chief Telegraph Engineer or other officer of the Administrative Division.

168. When petrol is *not* supplied from a Bowser tank the minimum supply to a motor car or lorry is to be 4 gallons, or a multiple thereof.

169. (a.) Where there is a departmental garage all departmental motor vehicles are to be housed therein at night, and under no circumstances may an officer house a departmental motor vehicle at his home or in any private garage. Where a departmental garage is not provided cars must be housed in public garages. The greatest care is to be taken to select the fireproof garage nearest the officer's official headquarters.

(b.) A departmental motor vehicle is, at the close of business for the day, to be placed in the garage, and is to remain therein until again required for official business.

170. (a.) Every departmental motor vehicle is to be used exclusively for official business, and *on no account* is the use of a motor vehicle for the conveyance of any person on private business to be permitted.

(b.) A departmental motor vehicle is not to be used by any officer to convey himself to and from his home.

171. Local controlling officers are enjoined to see that proper care is exercised in the use and treatment of tires generally, and that the following precautions are duly observed: Tubes should always be fully inflated when in use, and covers should not be removed with rough or sharp-edged tools. Cycles or cars should never be left standing in pools or water-channels, as the water finds

its way through cracks or cuts in the rubber and destroys the inner fabric. The wheel-alignment of motor cars and lorries should be carefully checked, to prevent undue wear through misalignment of the wheel-track.

172. Before leaving a motor or other vehicle unattended on an incline the officer in charge of it must bring the vehicle to a standstill with either a front or a rear wheel against the kerb or edge of the road, at an angle, so as to relieve the brake of a good deal of the strain. This action is especially necessary in the case of a loaded vehicle. Officers failing to carry out this instruction will be charged with the cost of repairing any damage resulting from such failure.

173. No parts of bicycles or motor-cycles are to be renickelled. The standard finish for departmental machines is to be all parts, except front forks, black, the latter red. All parts originally nickel-plated that show signs of wear or rust should be enamelled black.

174. Parts of bicycles and of motor vehicles are not to be transferred from one machine to another without the authority of the Secretary.

175. Whenever a departmental motor vehicle is returned to the Stores Manager for disposal, or is transferred from one office to another, it is to be accompanied by the full outfit of tools and accessories.

176. All cases of breakdown of motor vehicles requiring the hiring of a machine or other substitute, or the sending of a relief machine, are to be reported by telegraph to the Secretary, accompanied by the controlling officer's recommendation.

177. A report on form P.O. 92 of accident, &c., in the running of motor vehicles is to be rendered in each case of breakdown, &c., however trivial. The forms are made up in books, with provision for duplicate copies to be taken by means of carbon paper. The duplicate copies are to remain in the book as the office record, and are to be examined periodically by the controlling officer.

178. Whenever for any reason a departmental bicycle or motor vehicle is no longer needed for the purpose for which it was issued, the controlling officer must report the fact to the Secretary, and ask for instructions as to the disposal of the machine.

179. Every bicycle, whether a departmental or a private machine, used on the business of the Department must be provided with a bell and brake, and, when used at night, a lamp.

180. Each controlling officer must personally assure himself that proper and adequate provision exists at each office for the care and safe keeping of departmental bicycles when not actually in official use. As a rule, when there are only two or three machines they can be safely locked up in the office where no suitable shed or outhouse is available for the purpose. Where a large number of machines is in use a suitable locked shed is to be provided. Officers are not to be allowed to take bicycles to their homes except under exceptional circumstances, and such circumstances are to be reported to the Secretary and permission obtained for the machines to be taken home.

181. Local controlling officers are cautioned against allowing bicycles or accessories to be left carelessly about, and officers using machines are warned that they may be called upon to replace articles lost through their carelessness. Controlling officers are to send form Stores 34 annually to each office where machines are in use, for the purpose of obtaining a report on the condition of each machine.

182. The use of departmental bicycles for private purposes is strictly forbidden. Local controlling officers are held responsible if any departmental machine is found to have been used for such purposes.

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

184. (a.) Men who use cycles 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.

(b.) Men detailed for cycling duty are to be cautioned, as occasion requires, against riding at excessive speed ("scorching") and against riding on footpaths.

185. Inspecting officers are to make a point of seeing that the provisions of the rules regarding bicycles and motor vehicles are closely followed. The condition of each machine must be ascertained, and any cases of machines being allowed to fall into too bad a state of disrepair are to be specially brought under notice.

186. The Department will, as stocks permit, sell bicycles to postmen and message-boys, on the condition that the machines are used on official business if required. The machines will be sold for cash or on the time-payment system. An officer authorized to be paid a bicycle allowance will be entitled to receive it for the use of a machine which is being acquired from the Department on time payment. A message-boy's application for the purchase of a machine must be accompanied by the consent of one of his parents. In forwarding an application the Chief Postmaster or Superintendent will state whether, having regard to the circumstances of the case, he is prepared to recommend the sale.

187. (a.) An officer using his own bicycle, with the approval of the Secretary, may be granted a bicycle allowance (Staff Regulation 18). A recommendation for the granting of a bicycle allowance or the supply of a departmental bicycle must state clearly that the use of a machine is necessary in the interests of the public service. An officer receiving the 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.

(b.) The Department will, for a privately owned bicycle used in its service, supply at special prices lamps, bells, carbide, and oils, also one set of tires per machine each year, on requisition to the Stores Manager, through the Secretary. The requisition should bear a certificate that the supply of the articles is due under this rule. The divulging by officers of the prices paid by them to the Department for bicycle accessories and supplies is strictly forbidden.

(c.) An allowance of 4d. per diem may be paid to a temporary officer for using his bicycle in the Department's service, provided that the permanent officer who is being relieved is in receipt of a bicycle allowance.

PRESERVATION OF RECORDS AND DESTRUCTION OF BOOKS, FORMS, ETC.

188. 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.

189. 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.

190. The undermentioned books and forms, when out of use, and after having been kept for the periods set against them, are to be destroyed :—

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.
Butts of cheque-book	Three years.
Cash Account book (sub-office)	Six years.

Book or Form.	Period for which to be kept.
Cash Account book (Government Insurance) ..	Six 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	Six years.
Date-stamp-impression book	Two years.
Delivery-statement telegram	Six months (inland mes- sages); one year (cable messages).
Duty-sheet and exchange-of-duty slip	One year.
Engineer's stock, articles written off	Three years.
Filled sub-office journal	Six years.
Leave advice	Two years.
Ledger summary	Five years.
Lineman's instructions	Five years.
Mail-book, waybill, and sub-office and local letter-bill	Two years.
Memoranda re sub-office account, &c.	One year.
Money-order requisition	Three years.
Money-order paid	Six years.
Money-order telegram, receipt for	Two years.
Money-orders issued abroad and payable in New Zealand, list of	Six years.
Money-orders issued in New Zealand and payable abroad, copy of list of	Three years.
Money-orders issued and paid, statement of ..	Six 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.
Parcel (ordinary) receipt	Two years.
Postal note paid	Two years.
Post and Telegraph Guide	One year.
Press or carbon copy of statement rendered with post-office accounts	Three years.
Private-box duplicate receipt	Three years.
Redirection order	One year.
Registered-letter receipt and counterfoil	Five years.
Requisition for stationery	One year.
Savings-bank deposit-book of closed account ..	Two years.
Savings-bank deposit-slip	Six years.
Savings-bank paid warrant advice	One year.
Savings-bank statement of deposits and withdrawals	Six years.
Savings-bank withdrawal notice	Six years.
Savings-bank withdrawal receipt	Six years.
Schedule and butts (Government Insurance) ..	One year.
Service telegram	One year.
Stamp-impression book	Two years.
Stamp requisitions, Acct. 94	One year.
Sub-office Post-office account	Three years.
Telegraph form (copy of), Tel. 59	One year.
Telephone exchange, demand for subscription, Tel. Ex. 9	One year.

191. (a.) 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 documents, of which full particulars must be recorded, before their despatch for destruction.

(b.) Sub-offices are to send in corn-sacks to their respective chief offices their books and forms due for destruction. Each bag should not exceed in weight 56 lb.

OFFICIAL PUBLICATIONS.

192. The Post and Telegraph Guide, issued annually in March, 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. It is supplied to all offices.

193. A supply of two or three copies of the Guide 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.

194. The Guide Supplement, issued monthly, contains announcements intended for public information, 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. Such particulars are to be carefully checked. The Supplement is supplied to all offices.

195. The List of Post-offices, with Table of Inland Mails, is published annually in March. It is supplied to all post-offices.

196. The annual subscription for the Guide, which includes the monthly Supplements and a copy of the List of Post-offices, with Table of Inland Mails, is 2s. For a single copy of the Guide the price is 6d. For a copy of the List of Post-offices, with Table of Inland Mails, the price is 2d.; and for a copy of a Supplement, 2d. When a single copy of the Guide is sold, a copy of each Supplement issued since its publication should be included without additional charge.

197. (a.) The Official Circular is published twice-monthly—on the 1st and 16th. The issue of the 16th contains only orders and staff notices. Its distribution is to be confined to accounting offices. Early in each month the orders contained in the Circulars for the 1st of that month and the 16th of the preceding month are printed in the form of extracts. The extracts are to be used for the purpose of amending rule-books and the Guide. They are to be distributed to heads of branches and to accounting offices. An abridgment of the Circular containing matter affecting only non-accounting offices is published monthly for distribution to such offices.

(b.) The Official Circular, Extracts, and Abridgments are confidential.

198. The Official 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 as a record. At chief offices and the more important sub-offices one complete file of the Circular is to be retained permanently. At those offices other copies and at other offices all copies may be destroyed after being retained for ten years.

199. The notifications in the Official Circular 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. The opening of telephone-offices is notified first by circular service telegram, and controlling officers are to see that the necessary entries are promptly made in the Guide. Any failure in this respect will be severely noticed.

200. The non-receipt by a sub-office in due course of any of the publications with which it is supplied must be reported to the Chief Postmaster, who is responsible for their proper distribution.

201. (a.) Every care must be taken to ensure the accuracy of the Guide, Guide Supplement, List of Post-offices, and Official Circular 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.

(b.) Chief Postmasters will inform themselves of alterations in the boundaries of any county or of the formation of a new county within their respective districts, and immediately send to the

Secretary the amendments of the Guide and of the List of Post-offices necessitated thereby.

202. The annual revise of the Guide for the Secretary should be posted at each chief post-office on the 10th February, and any information to be supplied by Postmasters should reach their chief offices on form P.O. 106 not later than the 7th of that month. A special form (P.O. 104) is supplied to Chief Postmasters for the revise, and every care must be taken to ensure the accuracy of the information given.

203. Form P.O. 107, "Corrections for Supplement," is to be rendered monthly. From January to November it is to include corrections up to the 18th of the month, and in December up to the 10th of the month. The form is to be posted to the Secretary by the first mail thereafter.

204. A copy of the current issue of the List of Post-offices, revised by Chief Postmasters, is to reach the Secretary by the 10th February.

205. Copies of each issue of the Public Service Official Circular will be sent to controlling officers for distribution in their own offices and to the larger sub-offices. A copy of the Circular, if available, may be perused by any travelling member of the Public Service.

RETURNS AND STATISTICS.

206. Chief Postmasters and other officers 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. (For the schedule of statements to be regularly furnished, see Appendix B.)

207. The periodical weekly returns of correspondence posted and delivered at a sub-office must include only the correspondence actually posted at or delivered from that office. These returns are required for important statistical purposes, and the utmost care must be exercised in order to obtain accurate results. Chief Postmasters, Assistant Postmasters, Superintendents of Mails, and other senior officers are expected to personally supervise the work in connection with the returns at the chief post-office, and to very carefully scrutinize all returns from the sub-offices in their districts. All permanent Postmasters are also to take an active part in making and checking these countings, and, at circulating offices, to maintain an efficient check on the figures furnished by the surrounding offices. Any case in which an inaccurate counting is brought to light in the General Post Office will be very seriously dealt with.

The following procedure must be followed for ascertaining the number of letters, &c., delivered, and every care be taken to obtain accurate results:—

- (1.) Private boxes: On a tally-sheet at the private boxes all matter sorted into the boxes to be entered.
- (2.) Postmen: A tally to be kept by each postman under the supervision of the Supervisor, who will enter the returns on a rough sheet.
- (3.) Private bags: A tally to be made when the correspondence is being sorted out for the bags.
- (4.) Rural delivery: Same procedure as for private bags.
- (5.) Counter delivery: A record to be kept by the counter officer of all matter sent to the counter for delivery.

The senior mail-room officer is to collect these records each day and enter them on a rough sheet, finally transferring them to the return.

208. For the four working-days preceding Christmas Day a special return of business is to be kept at chief post-offices and at the four principal telegraph-offices. The return, on form P.O. 25, is to be posted to the Controller of Accounts at the close of business on the 24th December

POSTAGE AND REVENUE STAMPS.

209. (a.) Postmasters are required to keep, 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.

(b.) At offices at which telegraph business is carried on at the public counter earlier or later than the ordinary postal business, postage-stamps should be sold as long as the office is open to the public.

(c.) 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.

(d.) Whenever it is necessary to extract one or more articles of stamped stationery from a complete packet, the paper band must be broken in order to avoid any risk of the packet being sold as a complete one.

(e.) Postmasters are to see that a sufficient quantity of halfpenny coins is kept for the purpose of change. A stamp is not to be offered in place of the coin unless no coin is in hand.

210. Stamps of an old issue are to be disposed of before a new issue is placed on sale, unless instructions are given to the contrary.

211. 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 Accounts. Requisition must be made, as often as need be, to maintain the stock of the several denominations.

212. (a.) All supplies of stamps, whether stocked by the Stamp Duties Department or by the Chief Postmaster, Wellington, must be obtained by Chief Postmasters, through the Controller of Accounts. Embossed envelopes (excluding registered letter) are stocked by the Chief Postmaster, Wellington. All other stamps are kept by the Custodian of Stamps. Requisitions must be made on form Acct. 94, and prepared in quadruplicate. The original, duplicate, and triplicate copies must be sent to the Controller of Accounts and the quadruplicate copy retained as an office record. The Custodian of Stamps or the Chief Postmaster, Wellington, as the case may be, will forward the triplicate copy of the requisition with the stamps or stationery to the requisitioning officer. On receipt of the stamps or stationery the form must be completed and returned to the Custodian of Stamps or to the Chief Postmaster, Wellington, as the case may be. Items stocked by the Chief Postmaster, Wellington, must not be entered on the same requisition as items stocked by the Stamp Duties Department. Also, discount stamps must be applied for separately from ordinary stamps.

(b.) Chief Postmasters will purchase any necessary supplies of impressed paper from the nearest Deputy Commissioner of Stamp Duties.

(c.) Stamps received from the Custodian of Stamps or the Chief Postmaster, Wellington, must be accounted for under the head of "Stamps received" on the Daily Cash Account.

213. (a.) 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 them in their periodical accounts.

(b.) 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. 2, which receipt should be renewed at the end of every year. Subsequent requisitions, which may be made to the Chief Postmaster or, if more convenient, to the

nearest permanent Postmaster, must be accompanied by a remittance in full payment for the supply required. These requisitions are to be made on form P.O. 102, cash for the amount remitted being enclosed in the envelope provided for the purpose. The remittance must be treated as a registered letter and entered on the back of the letter-bill.

(c.) Non-permanent Postmasters must on no account purchase stamps from licensed vendors.

(d.) Non-permanent Postmasters will procure through their Chief Postmasters such impressed paper as may be applied for.

214. Postmasters in goldfield districts must keep in hand a sufficient supply of stamped transfer paper.

215. (a.) A poundage of $1\frac{1}{4}$ per cent. is granted to non-permanent Postmasters and Telephonists and rural-mail contractors on any purchases of the value of £1 and upwards of stamps above the nominal value of 2s. each. Licensed vendors may be granted a poundage of $2\frac{1}{2}$ per cent. on purchases to the amount of £2 and upwards of stamps of the value of 2d. each and under, and non-permanent Postmasters and Telephonists and rural-mail contractors a poundage of $2\frac{1}{2}$ 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. Chief Postmasters and Postmasters are authorized to pay poundage as above, when they must take a receipt on form P.O. 102, and send it to the Chief Postmaster as a remittance.

(b.) Poundage on postage-stamp sales is not to be allowed to permanent Postmasters or Postmistresses, Railway Postmasters or Telephonists (except those whose salaries are paid direct to them by this Department), or to non-permanent Postmasters or Postmistresses or Telephonists engaged solely on post and telegraph work in offices that are owned or rented by Government. Permanent Postmistresses include any Postmistress permanently employed, even if not included in the Departmental List. Clerks of Courts are not at liberty to claim poundage on purchases of stamps.

(c.) The following explanatory table is published for reference :—

Paid to	On Stamps up to and including 2d. in Value.	On Stamps over 2d. in Value.
Licensed vendors	$2\frac{1}{2}$ per cent. on purchase of £2 or more.	Nil.
Paid to	On Stamps up to and including 2s. in Value.	On Stamps over 2s. in Value.
Non - permanent Postmasters, Postmistresses, and Telephonists (except those engaged solely on post and telegraph work in offices that are owned or rented by Government), and rural-mail contractors	$2\frac{1}{2}$ per cent. on purchase of £1 or more	$1\frac{1}{4}$ per cent. on purchase of £1 or more.

216. (a.) Postmasters who are entitled to poundage on ordinary stamps will be allowed $1\frac{1}{4}$ per cent. on postage-due stamps used.

(b.) 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.

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

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

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

220. Government officers are expected to purchase stamps, &c., at post-offices whenever practicable, and not from licensed vendors, and Postmasters should report to Chief Postmasters when they are observed not to do so.

221. 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. Stamps may not be purchased from any other Government Department unless the person offering them produces an application in writing from a responsible officer of the Department.
- (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. 112 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.
- (4.) In special cases in which the circumstances warrant it, the question of repurchasing stamps exceeding in value the limit of 5s. may be referred to the Secretary for his decision.

222. 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 6d. each. A person wishing to prepay the postage on a reply to his letter encloses a coupon. The addressee on presentation of this coupon at any post-office receives in exchange a postage-stamp representing the amount of the postage on a single-rate international letter, 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 sale 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. But coupons issued in the Argentine Republic and Italy which do not bear the date-stamp impression of the issuing office must not be accepted. Coupons issued in the Argentine Republic and Italy must, therefore, when presented, be carefully examined; and if the date-stamp impression of the issuing office is missing the coupon must be handed back to the person presenting it, with the advice that he communicate with his correspondent for rectification of the irregularity. Any coupon bearing evidence of having been issued in a country other than that the name of which is printed at the foot of the coupon must not be accepted.

223. (a.) Discount-stamps are of one denomination only—namely, $\frac{1}{4}$ d.—and are printed in sheets containing 240 stamps in each sheet. (See Rule 799 (b).) Discount-stamps will be redeemed at their face value as set out in Rule 800.

(b.) 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 or short-paid if sufficient postage, irrespective of the value of the discount-stamps, has not been affixed.

224. (a.) Under the Stamp Duties Act, 1908, every person who fraudulently removes or causes to be removed from any instrument (which includes any written document) any adhesive stamp, or affixes any adhesive stamp which has been so removed to any other instrument, with intent that such stamp may be used again, or sells or offers for sale or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid, is liable to a fine of £20. Officers are warned against accepting such stamps.

(b.) 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.)

225. 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 ———."

226. (a.) 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.

(b.) 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 the special delivery of the letter, and to obtain the cover and the name and address of the sender (see section 31, P. and T. Act, 1908). The Chief Postmaster should then call upon the sender for an explanation, reference being made to section 87 of the Post and Telegraph Act, 1908. The explanation, when received, is to be forwarded to the Secretary, together with the Chief Postmaster's

recommendation. Letters for places beyond New Zealand bearing previously used stamps should be detained and sent with a report to the Secretary. 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. The postmarking of previously used or otherwise unrecognized stamps is strictly forbidden, even in cases in which such stamps are in addition to the proper unused stamps.

227. No surcharge is to be collected on a letter bearing a previously used or otherwise defective stamp until the Secretary's decision in the case has been given.

OFFICIAL STAMPS.

228. Postage-stamps to be used by Government Departments for prepaying official correspondence, including telegrams and toll communications, bear the overprint "Official" and are distributed, under existing Stamp Office regulations, to Chief Postmasters, who in turn will supply them on receipt of 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. The stamps are of the following denominations: $\frac{1}{2}$ d., 1d., $1\frac{1}{2}$ d., 2d., 3d., 6d., 8d., 1s., 2s., 5s. Booklets containing 120 one-penny stamps are also sold, price 10s. 1d. each.

229. Official postage-stamps for the prepayment of official correspondence, including inland telegrams, but not cable messages, are also supplied to the commanders of His Majesty's ships visiting New Zealand waters.

230. (a.) Each member of the House of Representatives and of the Legislative Council is supplied with a book containing respectively warrants for £2 each printed on blue paper, and for £1 each printed on buff paper. Upon presentation of a warrant on the first day of the month indicated thereon, or at any subsequent date, a Postmaster in charge of a money-order office is authorized to supply official stamps to the value prescribed. The warrant must be signed by the member, and the letters "M.L.C." or "M.P." added to his signature. Credit for the voucher is to be claimed as a "Miscellaneous Payment for Legislative Department."

(b.) The official stamps may be used for one or other of the following purposes: (1) Payment of postage; (2) payment for inland telegrams; (3) payment for cable messages; (4) payment for toll communications; (5) payment of the subscription due for a telephone connection in the name of the member.

231. 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 confined to any one denomination or divided among the several denominations. In the latter case the minimum number of stamps of the respective values of $\frac{1}{2}$ d., 1d., $1\frac{1}{2}$ d., and 2d. is fixed at twelve, and of 3d., 6d., and 8d. at six.

232. (a.) Upon issuing official stamps a certified voucher on form Acct. 137 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 visiting warships is claimed from the Department of Internal Affairs.

(b.) Requisitions made by police constables in their official capacity as sub-enumerators of agricultural and pastoral statistics for official stamps on behalf of the Government Statistician's Depart-

ment must be supplied without question provided the usual certificate is supplied by the sub-enumerator on form Acct. 137. The approval of the Under-Secretary is unnecessary.

233. Upon presentation of a request signed by the Officer Commanding the District, Postmasters are authorized to supply official stamps to officers in charge of units of the Military Forces in exchange for the equivalent in cash. The Postmaster is to supply a receipt for the cash on the form of application.

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

235. Official stamps may be supplied to non-permanent offices on requisition. Commission is to be paid in accordance with Rule 215.

236. Official stamps may be sold to the public on demand, on the understanding that they cannot be used in prepayment of the charges on private postal packets or telegrams or for other purpose connected with the Post and Telegraph Department.

237. Official stamps are not to be accepted from the public under any circumstances.

238. Special stamps of the denominations $\frac{1}{2}$ d., 1d., $1\frac{1}{2}$ d., 2d., 3d., and 6d. are issued for the Government Insurance Department. These stamps form part of the stamp balance, and are to be supplied to officers of the Government Insurance Department, on receipt of the cash for the value supplied, in the same manner as official stamps. Poundage is not to be paid by the Post Office. The use of the stamps is limited to the prepayment of postage on letters and articles contained in the Government Insurance Department's official envelopes, the prepayment of charges on telegrams on Government Insurance business, and the payment of surcharges on correspondence. They cannot be used for the prepayment of postage on postal packets for places beyond the Dominion.

AUTOMATIC STAMPING-MACHINE.

239. Machines may be installed only in such towns as the Postmaster-General has approved, and up to the number authorized. The Automatic Franking-machine Company is to obtain from the Secretary permission so to install machines. When the permission is given, the company will place the machine in position, and inform the Chief Postmaster of the district when it is ready for use.

240. The Controller of Accounts should be duly advised of each installation. In the case of an installation at Auckland, Christchurch, Dunedin, or Wellington the Superintendent should also be advised, as impressions are accepted on telegrams.

241. 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 dies 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 be used only 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.

242. (a.) When a 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 reinstalled 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 reinstalled 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 reinstalled 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.

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

(c.) In the event of the Department removing the dies from an old and condemned automatic stamping-machine before it is forwarded to the company a label stating the fact is to be attached to enable the company to identify the machine. The keys of the machine must also be attached.

243. The use of an automatic stamping-machine found to be registering inaccurately must be at once discontinued and the case reported to the Secretary. The machine must not be again issued without the Secretary's authority.

244. In order to detect any defects in the counting mechanism of an automatic stamping-machine which would cause it to under- or over-register, the officer whose duty it is to take the readings of such machines is to be instructed that at least once in each month he is, in the presence of the machine-holder, before reading the dials, to take off two impressions of each denomination in order to check the accurate recording of the machine. The impressions are to be taken on that portion of form Acct. 54 used as a receipt for the amount paid. If any defects are noticed, action as detailed in Rule 243 must be taken.

The value of the check impressions is to be entered on form Acct. 54, and deducted from the difference between the present and previous reading before payment is demanded.

245. The holder of every automatic stamping-machine, with the exception of machines held by Government Departments, is to be required to make a cash deposit equal to the average postage for a period. The initial and minimum deposit is to be £1. The amount must be increased, if necessary, after the readings of the machine for a month have been ascertained. Any deposit larger than £1 must be a multiple of £1. The deposits must be credited to Suspense Account, and the Controller of Accounts advised on form P.O. 33.

246. (a.) At the end of each accounting-period an experienced officer should be deputed to read the dials and make the collections; but in the case of machines of Government Departments the dials are to be read monthly. 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. 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. By way of check, the reading of the machines once in every three months, at a time to be fixed by the Chief Postmaster or Postmaster, is to be done by a senior officer other than the one who usually does the work.

(b.) The amounts collected from automatic stamping-machine holders are to be accounted for as "Postage received in cash" on form Acct. 55. The officer deputed to read the machines must prepare a form (Acct. 54), prior to leaving his office, for each machine to be read, entering thereon the name of the holder, the number of the machine, and the amount and date of the last reading. As each machine is read the form is to be completed by inserting the amount recorded on the machine and deducting therefrom the amount of the previous reading. The result represents the value of the postages recorded since the last reading. The form should then be handed to the holder and the amount collected. If the amount is paid, the receipt portion of the form must be completed. The duplicate and triplicate copies must be disposed of in the manner indicated in Rule 343 (b) (1).

247. 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 221.) 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. 73 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. 125, 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 Controller of Accounts, Wellington, with the accounts in which claim is made for the amounts refunded.

248. Automatic stamping-machine impressions are accepted on correspondence for any place. The impressions must be in the top right-hand corner of the address side, and must be in bright red. They are to be cancelled with the ordinary date-stamp.

249. Occasionally the letters and telegrams should be examined and the impressions checked against the records of impressions. The inking-pads used in the machines are all red. Impressions with any other colour must not be allowed.

250. (a.) Only impressions made upon the actual material of the cover or envelope, or on the label attached to the article posted,

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.

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

(c.) 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. The attention of holders of machines is to be called to the fact when the impressions are not acceptable.

251. Although the renewal of pads 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 pads are in good order.

252. (a.) An automatic stamping-machine impression may be made upon a receipt in place of a duty-stamp.

(b.) Automatic stamping-machine impressions are not allowed in place of the usual Government impressed stamps on cheque forms.

GOVERNMENT CORRESPONDENCE: POSTAGE.

253. Postage must be paid on Government and public-service letters, packets, and telegrams, with the following principal exceptions:—

(a.) Letters, packets, and telegrams from His Excellency the Governor-General;

(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-General 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.

254. Except as prescribed, all Government letters, packets, and telegrams, and letters, packets, and telegrams on public service from local bodies and from the Bank of New Zealand must be paid for by means of postage-stamps or by impressions of automatic stamping-machines of the value representing the charges, to be affixed to the letters and packets before posting or to telegrams before presentation. Government Departments posting at one time for delivery in New Zealand not less than one hundred pieces of mail-matter may, however, by arrangement with the Post Office, hand such letters, &c., unstamped, to a responsible Postal officer, together with a certificate of posting. (See Rule 343 (b) (2).)

255. Government Departments authorized under section 8 of the Official Postage Regulations to issue printed envelopes must have superscribed on the envelopes the words "Postage payable on Delivery," and Chief Postmasters will report to the Secretary any case in which appears any other superscription. Officers must give strict attention to charging at the point of delivery unpaid mail-matter posted under the Official Postage Regulations.

256. Unpaid or short-paid official letters, &c., addressed to Government Departments are, if not superscribed to the effect that

postage is payable on delivery, to be surcharged at the office of posting the actual deficiency without fine. For the purpose of claiming the value of postage on such unpaid or short-paid correspondence, a certificate of acknowledgment of delivery must be obtained on form Acct. 72 from the Government Department concerned. These certificates must be carefully preserved and at the end of each calendar month the total amount due from each Department must be ascertained and forms Acct. 54 prepared, the action taken being the same as detailed in Rule 343 (b) (2).

257. The Postal Union rules require that all official correspondence for foreign countries—*i.e.*, countries outside the British Empire—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.

258. (a.) Letters, &c., on the business of the Post and Telegraph Department sent by or to controlling officers are to be transmitted free. The Department's telegrams of all codes are to be transmitted free.

(b.) Letters, &c., from the Post and Telegraph Department to private persons are to be stamped "Official, paid," and no account kept. Correspondence from the Department to another Department is to be sent free as "Official, paid."

259. (a.) Postmasters who are specially appointed to do the work of other Departments, such as Registrar of Births, &c., Registrar of Electors, or Collector of Customs, must not conduct the correspondence of those other Departments free of postage. They must apply to the heads of those Departments for official stamps, and use the stamps they are supplied with strictly on the business of the respective Departments. This instruction does not apply to Postmasters who render casual service to other Departments. The envelope covering any occasional correspondence which Postmasters may have with other Departments should be superscribed "Postage to be collected on delivery."

(b.) Postage must be paid on packets containing premiums collected by Postmasters for the Government Insurance Department and remitted by post to District Agents.

260. 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. (See Official Correspondence List.) Correspondence so addressed and not prepaid is to be charged double the deficient postage, and the amount collected from the senders. Letters from the public containing, for instance, machinery fees, income-tax payments, or redirection orders are not free of postage.

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

(b.) Single copies of newspapers addressed to the Royal Colonial Institute, London or Bristol, if the postage is not prepaid, are to be marked "Official, paid."

262. The "Official, paid," stamp is on no account to be used except for official correspondence, and as provided for in these rules.

MAIL-SERVICES.

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

Part I. Services (except sea services) performed under contract—namely, services above £40 in annual value.

Part II. Services performed by non-permanent Postmasters and other persons, for which special arrangement is made.

Part III. Services performed by non-permanent Postmasters as part of the duties of their offices, for which payment is included in salary.

Part IV. Services performed by permanent officers of the Department.

Part V. Sea services performed under contract.

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—viz., those services the subsidy for which exceeds £40.

The entries in each Part are arranged alphabetically and numbered consecutively, and should be referred to by Part, number, and name. The distributing office or point should be shown first. Each Part is to be separate and distinct, and numbered by itself.

264. 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.

265. Full particulars of all mail-services in each postal district are to be entered in the Mail-service Register.

266. In a case in which, in order to convey one outward mail and one inward one, the contractor is required to make two separate trips to and from a train, landing-place, or other delivery or receiving point, the two separate trips are to be counted as one for the purpose of describing the frequency of the service.

267. (a.) The revenue from a mail-service is estimated at 1d. each for letters and letter-cards, $\frac{3}{4}$ d. each for post-cards and book-packets, $\frac{1}{2}$ d. each for newspapers, and 6d. 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. A deduction of $33\frac{1}{3}$ per cent. of the total revenue of a mail-service or rural delivery, including the whole of the private-bag fees, is to be made to cover Postmasters' salaries and various incidental expenses. This net revenue is always to be shown on forms Mail 47, Mail 52, Mail 70, and Mail 71, and in all correspondence relative to mail-services. 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.

(b.) 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.

(c.) When a special return is kept of letters, &c., delivered, in order to compute the estimated revenue from correspondence that would be despatched in both directions by a proposed mail-service the basis of the computation is to be double the number of letters delivered plus the number of other articles delivered.

268. In communicating with the Secretary on the subject of inland mail-services, form Mail 52 is generally to be accompanied by a sketch-map (drawn approximately to scale), and *always* by such a map when reporting on proposed new services.

269. (a.) All applications for transfer of mail-services in Parts I, II, and V must be forwarded to the Secretary. When a service is under bond, a certificate is to be furnished that the proposed sureties are financially satisfactory.

(b.) It is for a contractor to prepare a proper deed of assignment of his contract and to have it completed, subject to the

approval of the Department. The form of assignment given on the back of the bond is intended to provide only for simple transactions. For a second assignment, form Mail 53 is to be used.

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

270. (a.) All changes in time-tables of mail-services under Parts I, II, and V are to be reported on form Mail 73, and only in cases in which there are special circumstances need the Secretary's approval be obtained.

(b.) All proposed changes of time-tables or schedules of maximum fares 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.

271. 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 Mail 47, except on the occasion of the general reletting of services. (See under "Reletting of Services.")

272. 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. No guarantee of a contribution towards the cost of a mail-service is to be accepted except on form Mail 51. A duplicate form is always to be made out, to be delivered to the guarantors as a record. The penal sum in a contribution bond is the total amount to be contributed during the whole of the term of the bond. When a settler who is a contributor to a mail-service transfers his property, the settler to whom it is transferred is to be required to sign form Mail 51.

273. Chief Postmasters should see that reports on mail-services are obtained from Postmasters on form Mail 61 on the 1st April and 1st October each year, and at more frequent intervals when necessary.

RELETTING OF SERVICES.

274. (a.) About seven months before the expiry of a general mail-contract period instructions are given Chief Postmasters to furnish on form Mail 70 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 must be placed in alphabetical order of the names of the first-mentioned offices, numbered consecutively. Care is to be taken to see that the distributing office or point is shown first, even when the contractor commences his journey at the terminus of the service. 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, immediately after the entry of the service.

(b.) On the receipt of a printed proof of the services to be advertised in his district, the Chief Postmaster will make any additions or alterations necessitated by decisions given subsequent to the despatch of the original manuscript (Mail 70) 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 a service running into an adjoining district the Chief Postmaster of the adjoining district should be communicated with.

(c.) On the return of the proofs from all Chief Postmasters a list of all services for which tenders are to be invited is published in the *New Zealand Gazette*, copies of which are supplied to Chief Postmasters. Posters inviting tenders and containing a list of all mail-services in the respective districts will be printed for exhibition at all post-offices, and a short advertisement notifying that tenders are being invited and that a list of the services can be seen or procured at any post-office will be inserted in the newspapers by the Advertising Department. Chief Postmasters will also forward notices to all previous tenderers that tenders are again being invited, and in connection with the larger services Chief Postmasters will, when forwarding copies of the advertisement to prospective tenderers, underline in red ink the proposed services in which such persons are likely to be interested.

(d.) In regard to Tourist services where the special conditions apply, a schedule showing the maximum passenger fares the tenderer intends to charge must be attached to the tender. In cases in which clause 5 of the additional terms and conditions apply, Chief Postmasters must see that a schedule is also attached setting out the maximum rates for which the tenderer will convey parcels for or on behalf of the Department of Tourist and Health Resorts.

(e.) On the expiry of the time for receiving tenders the Chief Postmaster will open and carefully examine all tenders received, 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. Should a tender be received for a service in another district, its receipt is to be reported to the Chief Postmaster by telegraph, and it is to be forwarded to him by first mail. In the case of a tender received for a service which runs into an adjoining district, the Chief Postmasters are, if necessary, to confer. The particulars of the tenders received for each service are to be entered on form Mail 71, which should be prepared in skeleton form beforehand. If a tender covering more than one service is received, care should be taken to show the amount allocated to each individual service. If a letter accompanies a tender, reference to it, when necessary, should be made in the schedule and a copy of the letter filed at the chief office. 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. The name of the present contractor, if a tenderer, is to be underlined in red ink. 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. Should a tender be received for a service to commence from the opposite terminal to the existing one, involving a change in time-table, a report is to be furnished as to the suitability of the proposed altered time-table. In no case is the tender recommended for acceptance to be marked with an asterisk or other sign of reference and discussed in a separate place. The file num-

bers of previous papers are to be quoted in cases in which special consideration is to be given. Where no tender has been received for any service, form Mail 71 is to be furnished, with a report thereon of any action that is being taken to provide for the service. After the Chief Postmaster has made his recommendations, the schedules, together with the tenders and sketch-maps, are to be despatched under registered cover to the Secretary. Sketch-maps are to be drawn approximately to scale, and are to show any adjacent or connecting services.

275. On receipt of the list of accepted tenders, and when all services have been settled, the Chief Postmaster will forward to the Secretary, on form Mail 65, a full schedule of all mail-services in his district for the ensuing contract period. The numbers previously allotted to services are to be disregarded, and the services placed in alphabetical order as before and renumbered 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 published, of the whole of the services in operation at the commencement of the new contract period—is to receive a careful scrutiny in every detail, not excepting the correctness of initials and of the spelling of names of persons and offices.

DEPOSITS WITH TENDERS FOR MAIL-SERVICES.

276. (a.) 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.
- (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./M.S." must be written in the "Commission" column as an explanation of the non-charging of commission on such orders.

- (4.) The orders returned to 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. In respect of the deposit made by the successful tenderer, the amount is not to be returned until a bond has been executed.

(b.) Deposits received with mail-service tenders must, when remitted in any other form than by cheque endorsed by a bank or a 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. In the case of cheques endorsed by banks, the endorsement must hold good until the completion of the necessary bonds; otherwise the cheques must be converted in the ordinary way. No commission will be chargeable in respect of such money-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./M.S." must be written in the "Commission" column as an explanation of the omission of a commission charge.

PREPARATION OF BONDS AND AGREEMENTS.

277. A bond is required in the case of any mail-service, as distinct from a rural delivery, the annual subsidy of which exceeds £50. A rural-delivery bond is required for every rural delivery or part rural delivery irrespective of the amount of the annual subsidy.

278. Contractors for services under Part II, as well as those for services in Part I not under bond—*i.e.*, services other than rural deliveries the subsidy of which is above £40 and not more than £50 in annual value—must sign form Mail 48, "Agreement to perform Mail-service." A copy of the "Terms and Conditions of Inland Mail-services" (Mail 72) 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.

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

(1.) *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 contract only 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 Secretary for instructions.
- (3.) *Names of Contractors.*—These are to be stated in full. When the contract is undertaken by a firm, the full Christian name or 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, hotelkeeper, 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."
- (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 fixed for a mail-service bond is one-half the annual subsidy. That for a rural-delivery bond, the subsidy for which is over £50, is fixed at one-half the annual subsidy plus £50. In the case of a rural delivery the subsidy for which is £50 or less the penalty is £50.
- (8.) Should the annual subsidy not be an even number of pounds, the number of complete pounds below the exact half should be stated: for instance, on a contract of £139 10s. per annum the penalty would be £69.
- (9.) *Execution*.—"Execution" of a mail-service bond means its being signed by the parties concerned. The usual signature suffices, and there is no need to sign the name in full.
- (10.) If the contractor, surety, or witness 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 THOMSON X SMITH."
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 the necessary 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, reference should be made to the Secretary before execution is allowed.
- (13.) An attorney signs the name of his principal thus:—
- "John Thomson 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.) In the case of a contract held by a Maori a certificate to the effect that the documents have been read over and are understood by him will be accepted if signed by a Justice of the Peace, provided the contractor has a knowledge of the English language sufficient to understand the contents of the contract. Otherwise the certificate is to be signed by a licensed interpreter.
- (16.) When a limited-liability company executes, the seal is affixed by two or more directors.
- (17.) What has been said above as to the execution of the bond by a contractor applies also to the sureties. The formalities to be observed are the same in each case.
- (18.) *Attestation* is the formal record of a witness that an instrument has been signed in his presence. The form is shown in the bond in use, and all that has to be done is to fill in the full name of the person who has signed, and for the witness to sign his own name (adding his occupation and residence), as shown in the following example.

- (19.) It is assumed John Thomson Smith and William Jones have signed before one witness, so the attestation would run:—

“Signed by the above-named John Thomson 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.*]

- (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 limited-liability 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 and signed by him before execution of the bond. In such cases care is to be taken to see that the date shown in the bond is not prior to that shown on the tender form. Similarly, the date of the letter of acceptance must be subsequent to the date on the tender form and prior to the date of 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 con-

tractor and sureties. A copy of the newspaper containing the advertisement is to be attached to the bond. In the case of mail-services advertised only by means of posters exhibited at the post-offices concerned, the reference to the *New Zealand Gazette* should be deleted from the tender and the paragraph made to read, "in an advertisement exhibited at the post-office at _____" [the name of the office being inserted]. This amendment should be initialled in the margin by the contractor and sureties.

- (28.) *Payment of Subsidy.*—Special attention is drawn to the necessity of filling in the time of payment under section 22, 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.
- (31.) In addition to the above instructions, officers are enjoined to comply strictly with the directions in the marginal notes.
- (32.) A completed contract being composed of the bond, the tender (to which is annexed the terms and conditions of inland-mail contracts), and the letter of acceptance, and, in the case of Tourist services, the schedule of maximum 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 has been made in the bond or tender, it is advisable that the same be noticed by the contractor and sureties and 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, the matter is to be referred at once to the Secretary.
- (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 Secretary with a covering memorandum showing the names and numbers of the services to which they relate.

CONTROL, INSURANCE, ETC.

280. 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. Postmasters are also required to see that the vehicles used for the carriage of mails are kept in good

condition, as required by the terms and conditions of inland-mail contracts. 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 report is to be made immediately of any case in which mails are not properly handled by contractors. 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.

281. A mail-service cannot be advertised for sale as part of the goodwill of a business. In this connection the provisions of Rule 13 apply.

282. 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, any information required from a distant office being obtained by service telegram or franked toll call. If owing to railway interruption mails have to be sent otherwise than by rail, the Secretary is to be informed as to the distance mails are conveyed by such other mode and the period of the interruption of railway communication. When a mail-service is interrupted by floods or other causes, and the mails have to be despatched by other than the usual route, the Secretary is to be informed immediately of the probable duration of such interruption and the arrangements made to carry on the service.

283. Chief Postmasters should satisfy themselves that in accordance with the Terms and Conditions of Mail-service Contracts 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 will be quoted by the Government Insurance Department on application.

284. 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 that is fixed in such agreement or award without being paid for overtime. Form Mail 59, "Certificate of Payment of Award Wage to Employee of Mail-service Contractor," will assist Chief Postmasters in seeing that this rule and clause relating thereto in the Terms and Conditions of Mail-service Contracts are complied with. When possible, the Inspectors of the Labour Department will give the information required.

285. 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 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. (See Rule 366.)

286. Mail-contractors are required to provide free passages for departmental Inspectors travelling on duty. For other officers passage-orders are to be issued. In all cases in which more than one line of vehicles runs over a mail-service route, officers travelling on the public service are to travel by the mail-contractor's vehicles. Controlling officers should see that before leaving his station an officer required to travel is acquainted with the name of the mail-contractor where necessary.

287. To obviate the necessity of drivers of mail vehicles leaving their vehicles whilst receiving or delivering mails, it is the wish of the Postmaster-General that Postmasters meet the vehicles and deliver to and receive from the drivers all mails, except at starting and terminal offices, railway-stations, and, in the case of horse vehicles, wherever there is a change of horses.

RURAL DELIVERIES.

288. For general rural delivery regulations see the Guide.

289. (a.) All rural delivery-boxes are to be purchased through the Department. They will be stencilled free of cost with the names and addresses of the holders.

(b.) The boxes on rural deliveries are to be numbered consecutively; each delivery is to be numbered separately, beginning at 1.

290. The District Engineers at Auckland, Christchurch, and Dunedin hold stocks of rural-delivery boxes, and Chief Postmasters in the districts of these Engineers will send to the Engineers requisitions for boxes required. Chief Postmasters in the district of the District Telegraph Engineer, Wellington, are to forward their requisitions to the Stores Manager, Wellington. Requisitions, after approval by the Chief Postmaster, are to be sent to the District Telegraph Engineer or the Stores Manager, who will forward the boxes to the Postmaster. When the cost of a box is brought to charge at a chief office the Chief Postmaster is to inform the District Engineer or the Stores Manager regarding delivery of the box.

291. One rural delivery-box will be forwarded to any permanent Postmaster for use in connection with an existing or proposed rural delivery upon requisition to the District Telegraph Engineer, or, in the case of postal districts within the district of the District Telegraph Engineer, Wellington, to the Stores Manager. This box is to be used as a sample on which orders may be taken. 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 District Telegraph Engineer or the Stores Manager accordingly, or (2) sell the sample. In the latter case the value 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 District Telegraph Engineer or Stores Manager; and the buyer must be given to understand distinctly that the Department by the sale does not oblige itself to establish a rural delivery.

292. Each rural delivery, if it does not originate at a permanent office, will be controlled by a permanent Postmaster, and Chief Postmasters are required to allot rural deliveries to permanent Postmasters for control. Should a rural delivery run between two permanent offices, or commence at a non-permanent office situated between two permanent offices, then the circulating or distributing office is to be held responsible.

293. Postmasters at non-permanent offices are to forward applications to participate in a rural delivery to the permanent Postmaster controlling the service, together with the price of the rural-delivery box. Upon receipt of such applications the permanent Postmaster will prepare form R.M.D. 15, and forward the necessary portion with the requisition to the Chief Postmaster. The value of the box is to be brought to charge forthwith by the Postmaster as a miscellaneous receipt, a record established on the card R.M.D. 14, and the non-permanent Postmaster advised of the box-number on form R.M.D. 16.

When the non-permanent Postmaster intimates that the box has been erected, a notice of rental due is to be prepared on form Acct. 67, which should be amended to read "Rural-delivery fee" in place of "Private-box rental," and posted to the boxholder. The fees are to be brought to charge as "Rural-delivery fees" on form Acct. 112. They are to be collected for the period ending 31st December each year. If a period not exceeding three months is to elapse before the year begins, the rental therefor is to be added to the rental due for the ensuing year and the total collected. A minimum of 5s., or 2s. 6d., as the case may be, is to be charged for each complete or fractional portion of a calendar quarter when the services given are for only a portion of the year.

294. Mail-contractors should be instructed to report promptly to Postmasters any changes in boxholders, and to enable complete records to be kept form R.M.D. 17 is to be prepared by the Postmaster, permanent or non-permanent, as the case may be. The form, after being transmitted to the Chief Postmaster, will be forwarded to the Controller of Accounts for disposal. Non-permanent Postmasters forward the form through the permanent Postmaster.

295. Chief Postmasters are required to record on the bottom halves of the right-hand pages of mail-service registers the number of boxholders on any and every rural delivery, and to show additions, deletions, and transfers. At the close of each year a copy of the returns shown in the mail-service register is to be forwarded to the Controller of Accounts. It should first be ascertained, by writing to Postmasters, that the return furnished agrees with the record held by the Postmasters.

296. (a.) Rural-mail contractors are authorized, while serving their routes, to receive applications and accept money for money-orders and postal notes from persons desiring to purchase them, and to give receipts for moneys so received.

(b.) Each rural-mail contractor will be furnished with a supply of application forms (M.O. 36) for the use of intending remitters.

(c.) In all cases where applications for money-orders and postal notes are made through rural-mail contractors, such orders and postal notes should be procured at the distributing post-office from which the mail-contractor makes his delivery, and not at any other post-office on the mail-contractor's route without special authority from the Department.

(d.) Unless special instructions to the contrary are issued by the Department, the rural-mail contractors must, immediately after returning to the distributing office from their trips, present the applications they have received and the money, including fees for

money-orders or postal notes, to the Postmaster, who will issue to the respective remitters the money-order or postal note requisitioned for.

(e.) A money-order or postal note issued on an application presented through a rural-mail contractor must be personally delivered on the route, to the applicant or his duly authorized representative, when the mail-contractor makes his next regular trip, but the contractor should not leave his route for this purpose. If personal delivery is found impracticable, the money-order or postal note may be enclosed in an envelope and deposited in the applicant's (the remitter's) mail-box. If, however, the remitter so desires, the mail-contractor may, as the agent of the remitter, transmit the money-order or postal note by post to the payee thereof in an addressed envelope furnished for the purpose by the remitter (the purchaser), *postage on which must be prepaid*.

(f.) Rural-mail contractors, while engaged in the service of a rural route, may carry for sale a stock of postage-stamps sufficient to meet the demands of purchasers. For this purpose they may be advanced a credit stock of stamps with a limit of £2. A receipt for each advance must be given by the contractor on the form provided for stamp credits in other cases.

MAILS.

GENERAL.

297. Postage-stamps should be affixed to postal packets in the top right-hand corner of the address side. It is not forbidden, however, to affix the stamps to the reverse side of letters and post-cards, or elsewhere on the address side than on the right-hand upper corner; but the public should not be informed of this.

298. No war seal or other label ("sticker") is permitted to be affixed to the address side of any postal packet, and any postal packet bearing such is to be sent to the Secretary for disposal. On the back such labels may be affixed if there is no reason to suppose they are affixed for any objectionable purpose. If there is such a reason the Secretary is to be asked for instructions.

299. (a.) 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, Mail 76. The officer who discovers such an article open must immediately bring it under the notice of a responsible officer, when the contents must be verified in the presence of both, and the authorized label affixed and inscribed "Found open" or "Imperfectly sealed," as the case may be, and the initials of both officers placed thereon. In the event of an apparent shortage in the contents a suitable inscription should be made on the cover, and the addressee's attention directed thereto on delivery of the letter.

(b.) For instructions regarding the custody and issue of sealing-labels see Rule 146.

300. 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.

301. 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 services or for any other purpose, they must be at once sent to the Chief Postmaster who will forward the application to the Secretary.

302. 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.

303. Any money, jewellery, undefaced postage-stamp, or other article of value found loose in a post-office or in a mail-bag must be sent 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 93.)

304. Any irregularity in the despatch or arrival of a mail must be immediately reported, through the usual channel, to the Secretary.

305. (a.) 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.

(b.) 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.

306. 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 Secretary by telegraph, and he must similarly report in the case of an important portion of a mail being missing, such as a postal remittance letter.

307. (a.) 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. Black oil-ink alone is to be used in stencilling.

(b.) 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	Auckland
to	to
Auckland.	Wellington.

The office of destination is to be marked across the bag not more than 1 ft. from the bottom.

(c.) Plain mail-bags, including green registered-letter bags, whether for use within or beyond the Dominion, must always be clearly marked near the mouth, both inside and outside, with the words "Return to [*Name of office*], New Zealand." This instruction must be strictly complied with. The use of plain mail-bags without such inscription will be severely noticed. All offices receiving plain bags must return them immediately to the offices to which they belong, if they are not at once required for a return mail.

(d.) Chief Postmasters should give their personal attention to seeing that the system of marking bags is properly understood and carried out.

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

309. (a.) New Zealand bags must, consistently with keeping in 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.

(b.) Bags branded "Post and Telegraph Stores," or "P.T.S.," must be immediately returned to the Stores Manager, and are not to be used for mail purposes.

310. Mail-bags that may be used for the collection of waste paper and office sweepings are to be carefully examined before being used for the purpose, in order to ensure that no mail-matter is secreted therein, and are to be turned inside out when the paper and sweepings are disposed of.

311. Canvas labels for inland use on mail-bags and parcel receptacles are printed with the names of the forwarding and receiving offices on the back and front. Requisitions for the labels are to be made annually.

312. 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.

313. (a.) The Stores Manager 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. At offices which are likely to require them—namely, at places where apiaries are situated—several bags may be kept in hand. The bags should be labelled and forwarded direct to the office of destination in order to avoid unnecessary opening and relabelling at the central distributing office. The empty bags are to be returned promptly to the office of despatch.

(b.) Bee-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, and of the guard in the case of trains. When the bags are sent by steamer they must also be separately entered on the waybill, and a footnote added showing the number of bee bags placed in the purser's cabin.

DATE-STAMPING.

314. Postmasters must take precautions for the safe custody of the official date-stamps and sealers, 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.

315. (a.) A date-stamp is to be supplied to every office. 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.

(b.) Applications for date-stamps, date-stamp type, and mail-sealers are to be sent separately from applications for other articles, on form Stores 101, to the Stores Manager. Old material of the same kind is to be returned to the Stores Manager. An application for a date-stamp and one for a sealer 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.

316. Applications for repairs to date-stamps and lead-sealers are to be made to the Stores Manager. When a sealer is forwarded for repair its number is to be quoted on the requisition for identification purposes.

317. 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 sealers are to be clean and ready to put away, and the memorandum of advice should show an impression of each.

318. (a.) 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 immediately he will be required to make good the loss.

(b.) 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.

(c.) Value received at chief post-offices for type symbols must be affixed in postage-stamps to form Stores 101c, the form of requisition for type. The cost of a single or a double type for a hand-stamp is 8d., and of a postmarking-machine type 1s. 3d.

319. In many cases the loss of postmarking-machine type is due to the type-springs becoming weak through wear and allowing the type to fly out of the machine. The loss of type is also attributed to the working-loose of the two portions of the stamp-head, thus releasing the type from position. Officers concerned are to keep in stock spare type-springs, so that worn springs may be replaced immediately they are observed to be failing in their action. The stamp-head of each postmarking-machine must be examined daily to see that the two portions of the head are tightly screwed together.

320. Year-type for offices requiring it should be applied for by Postmasters to their respective Chief Postmasters, and by Chief Postmasters to the Stores Manager, in time to allow of all requisitions being received at the stores not later than the 31st March of each year. Applications received after that date will be satisfied at the cost of the officer responsible for the delay. Responsible officers at chief post-offices will overlook Postmasters and Telephonists in this matter. It is required that no lapses be allowed to occur. It is not necessary to send in sample type. A list, in duplicate, of offices, with the number of type required set down against each, together with the type envelope for each office, is all that is needed. Chief Postmasters will see that the list is properly prepared and is attached to the memorandum of application. Particular care should be taken in checking the list to see that it does not contain the names of offices that have been closed permanently, or offices supplied with revolving-wheel date-stamps. Superintendents requiring year-type should apply through Chief Postmasters. In the case of postmarking-machine type special care should be taken to see that the full number of type required is stated. As ample time is allowed, the whole of the type required for the several offices must be embodied in one requisition. Particular attention is directed to the necessity for the schedule being furnished in duplicate. The duplicate may be in the form of a press copy. Type-envelopes are obtainable from the Stores Manager.

321. Each Postmaster or Telephonist is to submit to his Chief Postmaster by the first mail in the new year a specimen impression of the date-stamp; and the Chief Postmaster is to see that the impression is received and is correct.

322. (a.) Postal packets of all kinds must be date-stamped with the date of posting, the only exception being of postal packets for which exemption from date-stamping at the time of posting is specially provided for by other rules.

(b.) Posting-boxes in post-offices must be cleared and the articles therein date-stamped at the time of closing the office.

323. (a.) 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. Each time the date or the index is changed, a clear impression of every date-stamp in use must be made in the impression-book, and both the officer who changes the stamp and a second responsible officer must initial the book. At a chief post-office the second officer initialing should be the head of the mail staff or the officer acting in that capacity. The record impressions must be carefully examined to see that the dates, &c., are correct. The correct assembling of date-stamps at non-permanent offices is to be checked at the circulating offices by a regular examination of the date-stamp impressions on the correspondence posted at the non-permanent offices.

(b.) Except in loose-type postmarking-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 postmarking-machines the type are to be arranged so that the date follows the month.

(c.) 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.

(d.) 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 postal packet 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.

(e.) For the four working-days prior to Christmas Day clock-time is to be omitted from all obliterating date-stamps at chief post-offices, but the symbols "a.m." or "p.m." are to be retained. This arrangement may also apply to any large sub-office at which an appreciable saving of time and labour would be effected thereby.

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

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

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

- (1.) The stamp must be kept perfectly clean. This may be done most effectually by applying with a small brush a weak solution of potash or soda, or printer's lye. 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 postal packet with a light sharp blow, care being taken not to let the stamp fall upon the impression made at another office.
- (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 stamp. If the pad is allowed to become saturated or the stamp dirty the stamping will be smeared and indistinct.
- (5.) 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 for which rubber pads are not provided.

327. (a.) At offices at which postmarking-machines are in use it is essential that letters 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.

(b.) Postmarking-machines must be kept well oiled and properly adjusted. Tension-screws, particularly those holding the type, require frequent attention.

328. Worn felt pads (bobs) used in postmarking-machines are to be returned to the Stores Manager for reconditioning and reissue. The process of reconditioning is to be repeated from time to time until the pads become too small for effective use.

329. When a relief postmarking-machine is required, application must be made to the Secretary.

330. (a.) The only rubber-stamp ink to be used in obliterating stamps is to be the special ink supplied by the Stores Manager for the purpose. Postmasters supplied with rubber stamps must obtain the proper ink and linen pads. The ordinary obliterating-ink used for metal stamps destroys the rubber, and must not be used. With rubber stamps black ink is to be used mainly, but red ink may also be obtained for special purposes.

(b.) For the cleaning of rubber stamps a weak solution of washing-soda and water should be employed. Kerosene or benzine is not to be used, as it is injurious to rubber.

331. (a.) Chief Postmasters, Postmasters, and other responsible officers are personally to make irregular but frequent inspections of the date-stamping at their offices, so that the work may be kept up to the proper standard. Postmasters at offices which circulate for non-permanent offices are held responsible for the checking of date-stamp impressions on correspondence posted at those offices. Any defective stamping or failure to cancel stamps must be at once

brought under the notice of the officer at fault, and also reported to the Secretary. It is most important that date-stamp impressions should be perfect in every respect, and any failures will be severely noticed.

(b.) Form P.O. 79 is to be used at chief post-offices for communicating with sub-offices at which the date-stamping is observed to be indistinct. Chief Postmasters are to provide for frequent revision of the work of date-stamping at sub-offices, with a view to maintaining its clearness and correctness.

(c.) A copy of poster 57, "Postage-stamps not Obliterated or Imperfectly Obliterated," is to be exhibited permanently in the mail-room at each permanent and railway office and in each railway travelling post-office.

332. (a.) The impression of the date-stamp on letters, post-cards, books, parcels, and newspapers should be as follows:—

On the Front

All articles when first posted (excluding newspapers and intrinsically valueless packets prepaid in cash), 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.

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.

Newspapers bearing stamps posted at Auckland, Christchurch, Dunedin, and Wellington are not to be date-stamped, the obliterating of the postage-stamps being done with felt stamps. These stamps may also be used at the same offices for postmarking packets in cases in which clear impressions with steel stamps cannot be obtained.

On the Back.

Letters received at any office (except chief post-offices, railway travelling post-offices, and the larger sub-offices) from another office

Insured letters.

Letters for delivery at counter.

(b.) Post-cards, newspapers, commercial and printed papers, books, pattern and sample packets, and parcels need not be date-stamped, except at the offices at which they are posted.

333. Letters or packets which appear to contain photographs, cards, or other fragile articles are to be stamped lightly.

334. At offices at which 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 toward the stamper.

TYING AND SEALING MAIL-BAGS.

335. A wooden device is to be used for the measuring of string in suitable lengths for the tying of mail-bags. The string is to be wound around the wood lengthwise and then cut at one end. This will give pieces of string of sufficient length. The device is to be used at all permanent offices and the more important railway offices. In order to use the many spare pieces collected of

string in lengths from 9 in. to 12 in., small sub-office bags may be fastened with one strand only; but care must be exercised to see that the bags are fastened tightly.

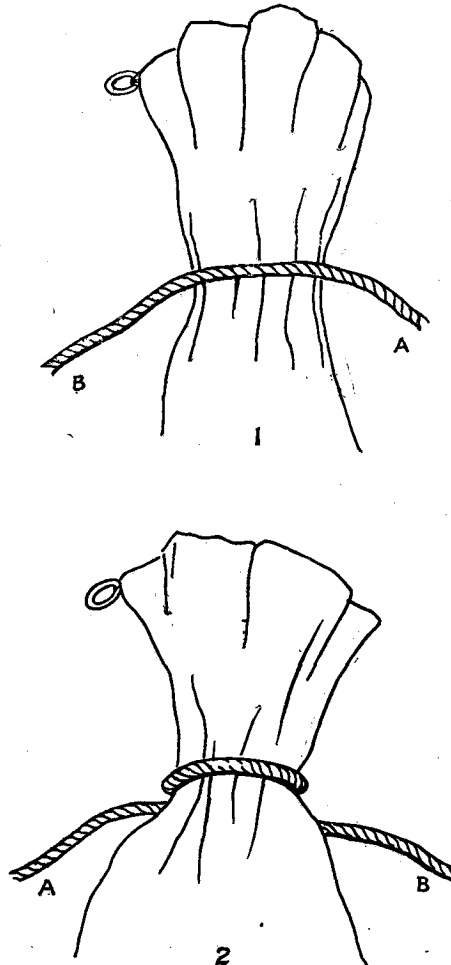
336. (a.) Lead-sealing is the standard method of sealing mails of all descriptions made up for places within and beyond the Dominion.

(b.) The sealing of mails enclosed in paper covers may be effected by means of the departmental sealing-label (Mail 75). The label must be closely fastened down, and an impression of the date-stamp of the despatching office made partly on the label and partly on the envelope. Care must be taken to see that the label is dry before the mail leaves the office; and the envelope is to be examined by the receiving Postmaster before it is opened. As many sealing-labels are to be used on one packet as may be required to make it secure.

337. 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:—

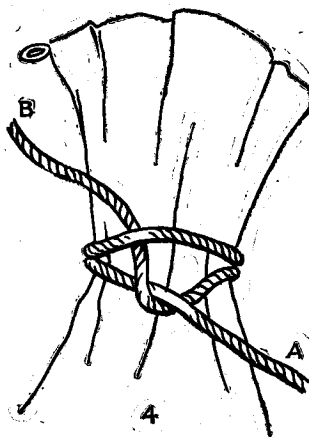
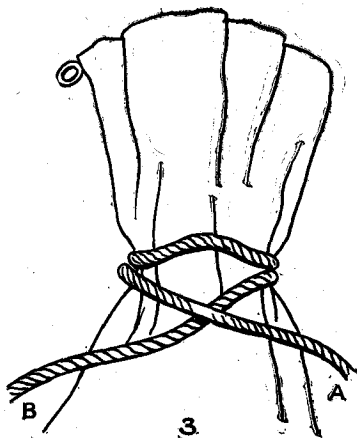
Fine twine is to be used. The bag must first be tied with a clove hitch, followed by a single knot; the seal should then be threaded on the string and another single knot tied well into the seal, after which the seal should be squeezed until the edges of the dies are parallel, and the ends of the string 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*.

338. As lead-sealers are liable to break unless lubricated at friction-points, officers must see that they are kept oiled. The sealers are to be used only for the purpose for which they are provided, and any employment of them for hammering, drawing nails, or other irregular purpose will be severely noticed. In the event of damage through abuse of sealers the officer responsible for the malpractice will be required to pay for a new sealer.

339. Sealers must be kept 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 sealers have not been used without his authority.

340. Postmasters at offices at which lead seals are received must keep all used seals, and return them by post at the end of each month to the Stores Manager. Canvas pouches are provided for keeping used seals. String attached to the seals should be cut away from the seal close to the lead before the seals are returned.

341. (a.) Chief Postmasters and Postmasters are to periodically give special attention to the matter of tying and sealing mail-bags. Ineffective fastening of a mail-bag is likely to lead to very serious results, and the utmost vigilance is to be exercised by all officers to provide against insecure tying. A special officer must be deputed by written order to constantly examine seal-impressions, and to report every case of a defective impression.

(b.) 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 Secretary.

POSTAGE RECEIVED IN CASH.

342. For the regulations governing the payment in cash of postage on mail-matter posted in bulk see the Guide.

343. (a.) Cash collected for mail-matter posted in bulk and automatic stamping-machine impressions is to be accounted for as "Postage received in cash." Such receipts are divided into four classes, viz.—

- (1.) Public.
- (2.) Government Departments.
- (3.) Newspapers.
- (4.) Automatic stamping-machines.

The minimum number of pieces to be posted in bulk at one time is 240 for the public and 100 for Government Departments and newspapers.

(b.) The method of accounting under each head is as follows:—

(1.) *Mail-matter from the Public.*—For each posting the particulars are to be entered on form Acct. 54, which is to be prepared in triplicate, the original being handed to the person presenting the mail-matter and tendering the postage. The duplicate is to be sent to the senior mail clerk, accompanied by the mail-matter to which it relates, and is to be completed by him and sent to the money-order counter for the purpose of being attached to the "Statement of Postage received in Cash" (form Acct. 55). The triplicate is to be posted direct to the Controller of Accounts immediately after preparation.

(2.) *Government Departments.*—Postings must be accompanied by a certificate (Acct. 20) from the Government Department concerned. These certificates are to be carefully filed, and at the end of each calendar month form Acct. 54 is to be prepared for the total value of the postage shown on the certificates. The original copy is to be attached to a Treasury voucher form (Ty. 39), which should be prepared and sent to the Department concerned. The duplicate copy is to be sent to the money-order counter and the triplicate copy posted to the Controller of Accounts. On the receipt of the certified voucher, the amount is to be accounted for on form Acct. 55, and the voucher treated as a miscellaneous payment on behalf of the Department concerned.

(3.) *Newspapers.*—Each posting of newspapers is to be accompanied by form Acct. 19, which is to be prepared by each newspaper proprietary and sent to the mail-room. At the end of each accounting period these forms must be referred to and the value of the postage for the period ascertained. Form Acct 54 is then to be prepared and sent as an account to the newspaper concerned, the same procedure as detailed in (1) being observed.

(4.) *Automatic Stamping-machines.*—See Rule 246 (b).

344. (a.) At chief offices no matter is to be dealt with in the mail-room until a formal authority on form Mail 17 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.

(b.) In cases of very large postings in which 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. 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 form Acct. 54 must be quoted, and sent in with the Daily Cash Account. Should the number posted exceed the number paid for, a supplementary form Acct. 54 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.

345. All copies of form Acct. 54 required by sub-offices are to be obtained from the Chief Postmaster of the district, who will exercise a check to ensure that every form issued is accounted for. If a form is inadvertently spoiled, it must be minuted to that effect and forwarded to the Controller of Accounts.

346. The statement of postage received in cash, form Acct. 55, must be prepared in duplicate by the carbon process. Sub-offices will forward the duplicate copy to their respective chief offices, to enable a complete record to be kept for statistical purposes for each postal district.

347. All postal packets (including newspapers) 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 record of all such packets posted must be carefully kept by Chief Postmasters for inclusion in the annual return. Any packets posted and prepaid in cash at sub-offices should be included in the annual return from the chief office.

348. Packets accepted under the "Permit" system are not to be date-stamped at the office of posting if they contain intrinsically valueless printed matter, and only those not immediately deliverable are to be date-stamped at the office of destination. All letters, also other packets intrinsically valuable, are to be date-stamped at the time of posting.

DETENTION OF POSTAL PACKETS.

349. A Postmaster may detain any letter, packet, or newspaper if there is reasonable cause to suspect that it 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.

350. Any newspaper, packet, or parcel containing any printed or illustrated matter which is of an indecent nature must be intercepted and forwarded to the Dead Letter Office. The following extract from the Indecent Publications Act, 1910, is reprinted for the information of officers of the Department:—

* * * * *

"2. . . . 'Indecent document' means any book, newspaper, picture, photograph, print, or writing, and any paper or other thing of any description whatsoever, which has printed or impressed upon it, or otherwise attached thereto, or appearing, shown, or exhibited in any manner whatsoever thereon, any indecent word, statement, or significant sign, or any indecent picture, illustration, or representation. . . ."

" 3. Every person commits an offence, and is liable on summary conviction to a fine of fifty pounds, or, when the offence is wilfully committed, to a fine of one hundred pounds or to imprisonment for three months, who—

* * * * *

" (d.) Sends or causes to be sent, or attempts to send, through the post an indecent document.

* * * * *

" 6. . . . Any document or matter which relates or refers, or may be reasonably supposed to relate or refer, to any disease affecting the generative organs of either sex, or to any complaint or infirmity arising from or relating to sexual intercourse, or to the prevention or removal of irregularities in menstruation, or to drugs, medicines, appliances, treatment, or methods for procuring abortion or miscarriage or preventing conception, shall be deemed to be indecent within the meaning of this Act."

[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 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 which are believed to transgress the law, but not so evidently, should form the subject of special representations to the Secretary.

351. When a packet is posted in violation of the book-post, pattern-post, &c., and is detained, an effort should be made 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 be sent to the Dead Letter Office. But in the case of a packet addressed to Australia, if the sender be unknown, the packet should be diverted to the parcel-post, and be forwarded to its destination as an irregularly posted parcel in accordance with the latter portion of Rule 606.

352. (a.) If a letter is posted which there is good reason to believe contains anything likely to injure the contents of the mail-bag, or any officer of the Post Office, it must be detained at the office at which it is observed, and a report made to the Chief Postmaster, who will inform the addressee or, if the addressee be not found, the sender, if identifiable, and intimate that it will be delivered on application. If not claimed within a month it must be disposed of as may be directed by the Secretary. Anything offensive may be destroyed, but a report must be furnished on the subject.

(b.) 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.

353. Open postal packets found in the post containing betting-cards—*i.e.*, cards giving the odds offered upon or against any horse or event—are to be brought under the notice of Postmasters, who are to deal with them under section 30 of the Post and Telegraph Act. The cards contain printed matter advertising a scheme of chance, and are to be sent to the Dead Letter Office for disposal. In cases of doubt as to identity of a card as a betting-card the Chief Postmaster is to be referred to. If any person posts a large number of such cards the fact is to be reported to the Secretary, when action will be taken to prohibit the issue of money-orders and the transmission of correspondence in New Zealand for such person under section 28 (1) (a) of the Post and Telegraph Act, 1908. If a Postmaster at a place at which open packets containing betting-cards are posted obtains reliable information that the person posting them is acting merely as agent for another, the person placed on the "prohibited" list will be he on whose behalf the packets are posted; but in the absence of such information the person posting the cards will be regarded as posting them for his own business, and placed on the "prohibited" list.

354. (a.) Any postal packet believed to contain articles liable to Customs duty is to be submitted with a report to the Chief Postmaster, who, in the case of a packet (irrespective of the rate of postage thereon) or newspaper, will arrange for it to be opened in the presence of two responsible officers. In the case of a sealed letter the Chief Postmaster will give notice to the addressee that he or his authorized agent must attend at the post-office to open the article for Customs examination, 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 letter is to be opened by the addressee in the presence of the Postmaster, and then returned to the Chief Postmaster for Customs examination. The addressee is to be allowed to withdraw from the cover at the time it is opened anything in the nature of personal correspondence. The provision in this rule authorizing letters to be opened by duly appointed officers in the absence of the addressee must not be exercised 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 the letter is opened. It is to be distinctly understood that a letter is not to be opened by any one except the addressee except as a very last resort. The form for notifying the addressee of the receipt of a letter believed to contain articles liable to Customs duty is P.O. 66; and the form for forwarding to a country Postmaster such a letter is P.O. 82. A record is to be kept of every form sent out, so that it can be determined that every case has been properly dealt with and a reply received.

(b.) 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.

(c.) Under section 163 of the Customs Act, 1913, and Customs Regulation 125 of the 2nd July, 1914, Post officers have power to open and examine postal packets closed against inspection, for the purpose of detecting dutiable matter in letters received in numbers, where the value of such matter in each packet is inconsiderable, but

in the aggregate sufficient to warrant the charging of duty. The power is to be exercised in each case only with the consent of the Collector of Customs and by officers specially nominated in accordance with the provisions of section 33 of the Post and Telegraph Act, 1908.

(d.) Advertising-matter, on importation into New Zealand, is liable to Customs duty, and, with a few special exceptions, there is a general primage duty of 1 per cent. *ad valorem* on all goods imported into New Zealand, whether otherwise liable to duty or not (see Guide). On the receipt from abroad of packets of advertising-matter a specimen packet is to be submitted to the Customs officer, and, if duty is payable, the packets are to be treated as incidental detected packets and withheld from delivery pending payment being made, the receipt of the packets being reported to the Secretary on form P.O. 39. If instructions as to the disposal of the packets are not received within a reasonable time they are to be asked for. In cases in which the duty on matter received from one person or firm at one office by one mail would be not more than 1s. the matter is to be delivered free, and a report is not to be made to the Secretary.

355. On a package containing opium being detected in the post it should be detained and the Chief Postmaster advised. The Chief Postmaster must immediately advise the local Collector of Customs, and also the Secretary. When the detection results in prosecution and the recovery of penalties, a reward will be paid by the Customs Department. In such a case the Customs Department will notify the General Post Office. The reward may be claimed meantime by the officer concerned.

MAGAZINES.

356. Certain publications may be registered as magazines under clause 3 of the Post and Telegraph Amendment Act, 1919. The conditions of registration are specified in the Guide. Where registered magazines are found to transgress the regulations a report must be made to the Secretary. Chief Postmasters must see that the titles of magazines as given in the List of Magazines are literally correct, and report promptly to the Secretary any cases of difference. The consent in writing of both the outgoing and the incoming proprietor or publisher of a magazine 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 magazine registered at the General Post Office. (See also Rules 357 and 830.)

NEWSPAPERS.

357. (a.) The conditions of registration of a publication as a newspaper are contained in 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 amendments forthwith, a report must be made to the Secretary. Chief Postmasters will also take steps to assure themselves that the titles of newspapers as given in the Newspaper List are literally correct, and to report cases of difference to the Secretary without delay.

(b.) 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 at which newspapers are published are required to furnish quarterly a certificate of check of the list.

(c.) The consent in writing of both the outgoing and the incoming proprietor or publisher of the 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.

358. Frequent examination of newspapers passing through the post must be made to prevent infringements of the newspaper regulations. Newspapers containing ordinary insets must be surcharged double the deficiency at printed-paper rates. If, however, the insets are of the 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 other than to ascertain whether the regulations are being infringed is absolutely forbidden, and will be severely noticed when proved against any officer.

359. (a.) For the conditions on which newspapers may be posted in quantity unstamped see the Guide; and for instructions regarding the accounting for the postage see Rule 343 (b) (3).

(b.) Settlement of claims for newspaper postage must be effected within forty-eight hours of the date on which the claim is rendered, failing which the concession may be withdrawn. Any delay extending beyond the period fixed must be at once reported by telegraph to the Secretary, with a request for instructions. Postmasters will be held responsible for any loss resulting from a failure to comply with this rule.

360. (a.) 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 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.

(b.) 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, postage must be paid.

(c.) No newspapers may pass unstamped through the post except those indicated in the Guide and in (a) and (b) of this rule.

361. When newspapers published in New Zealand and posted from newspaper offices are known to be undeliverable, or 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*.

362. Officers are required to submit to the Secretary through the usual channel any copies of advertisements they notice in newspapers contravening the provisions of the Post and Telegraph Act. Any advertisement relating or supposed to relate to any treatment of the sexual organs comes within the scope of this order.

MAILS BY SEA.

363. The Post and Telegraph Act deals with the conveyance of mails by sea, and Postmasters must see that its requirements in that respect are complied with.

364. The master or agent of every vessel about to sail is required to give at the post-office timely notice of the intended departure of such vessel. In the case of any alteration in the time of departure, due notice must be given of such alteration. (See section 40 of the Post and Telegraph Act, 1908.)

365. (a.) The master of every vessel arriving at any port in New Zealand at which there is a post-office is obliged to subscribe, as soon as practicable thereafter, 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 that was on board his vessel, except such postal packets as are not required by law 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.

(b.) Any master failing to make the declaration referred to in the foregoing rule, or making a false declaration, is liable to a fine not exceeding £100. But in cases of ferry services and other regular services in which times of arrival and departure are well known to Post officers, and it is therefore safe, and conducive to economy of time and labour, to dispense with any or all of the formalities required by section 45 of the Act, the protection afforded by that section to the Post Office in the despatch of its business may be dispensed with in whole or in part, if the Collector of Customs or his representative raises no objection to dispensing with the Post Office certificate of clearance. But no master of a vessel may claim this exemption as a right at any time.

366. Letters may be posted on board steamers for delivery on the voyage at places where there is no post-office. To enable him to cancel the stamps the purser or other responsible officer of the steamer is to be supplied with an ink-pencil.

DESPATCH OF INLAND MAILS.

367. The time-table of the ordinary departure of local mails is to be posted up outside the office for public information.

368. (a.) It is an essential part of a Postmaster's duty, before despatching a mail, to see that the contents have been treated in accordance with the regulations. He should satisfy himself that every article requiring to be date-stamped bears a clear and legible impression of his office stamp; that the restrictions as to size, weight, and contents are in no case infringed; that the postage-stamps have been carefully defaced, and that none of them have been previously used; that the registered articles have been properly dealt with, and the unpaid and insufficiently paid articles duly charged; and that the proper parcel-receptacles have been provided. The re-use by the Criminal Registration Branch of the Police Department of envelopes addressed to that branch from local offices is not to be challenged, conditionally on old date-stamp impressions being effectually deleted.

(b.) When the postal packets 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.

(c.) Letters when sorted must be securely tied in conveniently sized bundles. Not more than two strands of string are required; and only the last strand is to be knotted. The clove hitch must not be used. All articles prepaid as letters, even those of extraordinary size, must be placed with the letter portion of the mail. Registered articles, 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. The bundle of registered letters, charged letters, and post-cards, together with the letter-bill, must then be tied to a bundle of ordinary letters. Forward letters should be tied separately, and charged books and newspapers should form a separate bundle. In the case of mails exchanged between any two of 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 any one of the four chief centres and any one of the 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 and evened at the "stamp" end before they are tied up. Photographs and Christmas and other cards must be so packed as to avoid injury in the process of tying. In inland mails Press manuscript is to be placed with the letter portion of the mails as far as possible.

(d.) A facing-slip (Mail 5) is to be attached to the outside of every bundle of letters, and 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.

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

(f.) 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, before placing the letters in the bag, carefully examine the outside letter in each bundle, and also check the address on the bag or label.

369. (a.) At each chief post-office a separate bag for Wellington is to be made up to contain, during the parliamentary session, letters and other articles for Ministers of the Crown and all other members of the General Assembly, and, during the parliamentary recess, letters and other articles for Ministers of the Crown only. During the session the bag is to be labelled "Letters, General Assembly," and during the recess, "Letters, Ministers." At each sub-office at which closed mails are made up for Wellington, letters, &c., all the year round for Ministers of the Crown, and during the parliamentary session for other members of the General Assembly also, are to be tied up separately and labelled, so that they can be obtained as soon as the bags are opened.

(b.) Despatch-bags to or from Ministers of the Crown are to be enclosed in letter-bags only. A special report is to be made of any case in which this rule is not observed. Such a case will be seriously noticed to the officer at fault.

370. (a.) A letter-bill must be sent with every mail. 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.

(b.) The following letter-bills are used:—

Mail 9, Chief Office Letter-bill: For mails exchanged between principal offices. Offices using letter-bill Mail 9 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 consecutive number next to that of the main bill.

Mail 10, Sub-office Letter-bill: For mails despatched to and from sub-offices, except in cases in which letter-bill Mail 9 is used. Letter-bill Mail 10 is to be used for the return mail and filed at the office of first despatch. In order to ensure its return to the office of origin the name of the office of origin is to be stamped in large type at the head of the letter-bill before it is despatched. The letter-bills may also be numbered in an annual series if, by so doing, a better check of the return of the bills can be maintained.

Mail 11, 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 despatch. The return of the bill in every case must be ensured.

371. Packets containing money-order and savings-bank accounts addressed to Chief Postmasters, or telegraph or telephone accounts addressed to the Controller of Accounts, Clearing-room, Wellington, must be entered in the letter-bill in the space provided. They are not to be registered, unless special instructions are given to that effect.

372. A Postmaster is required to satisfy himself that bags are correctly despatched from his office. Every bag must be in complete repair, and must bear a clear impression of the office sealer. The address of each bag must be carefully verified, 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 waybill before the contractor or other person to whom they are entrusted leaves the office. 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.

373. All local and other mails which are despatched at regular and fixed intervals must be checked out by a standard list. The hour at which seaborne mails are despatched should be recorded.

374. 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 consecutive number next to that of the main mail. The bag or packet must be entered on the waybill in the proper column.

375. (a.) The following waybills are used for the entry of New Zealand mails: Mail 20, New Zealand Inland Waybill (small)—for overland mails exchanged between New Zealand offices; Mail 21, New Zealand Inland Waybill—for overland mails exchanged between New Zealand offices in cases in which the entries are too

numerous to be inserted on Mail 20; Mail 22, New Zealand Short Waybill (small)—for New Zealand mails conveyed by sea; Mail 23, New Zealand Short Waybill—for New Zealand mails conveyed by sea, in cases in which the entries are too numerous to be inserted on Mail 22.

(b.) All inland bags or packets containing ordinary mail-matter should be entered in the first column on the waybill, headed "Bags" or "B." Receptacles of every kind which contain parcels only should invariably be entered in the second column, headed "P.R."

(c.) A suitable waybill is to be prepared for each mail or line of mails despatched from an office, and each entry thereon is to be signed and dated by the officer receiving the mail to which the particular entry refers. Where practicable, the reverse side of every waybill despatched with inland mails is to be used for the return mail, and the completed waybill is to be filed at the office of origin. On no occasion is more than one bill to be used where the use of one will suffice, and a large waybill is not to be used where a small one will meet requirements.

376. 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 especially necessary to supervise transfers to and from mail-coaches and other vehicles, steamers, boats, &c., in which cases careless persons may be tempted to throw bags, hampers, or baskets. When mails are transferred to or from a vessel a net must be suspended between the vessel's side and the wharf, except when the mails are small enough to be carried on or off over a gangway. Luggage must be prevented from being placed on top of mails, and persons from standing or sitting on them. Officers are required to use every care, and exercise strict supervision over junior officers, mail-contractors, and others concerned, to ensure that mail-bags are placed on vehicles in such a position that no damage will result.

377. (a.) Officers despatching mails by railway must see that the railway guards in whose charge mails are to be carried actually take delivery of the mails, and that the entries on the waybill exactly describe the mails handed over. The primary responsibility for the correct transfer is held to be that of the Post officer. The responsibility is great, as the consequences of any remissness may be serious; and any remissness will be noticed accordingly.

(b.) Mail-bags and private bags for places off the railway-line are to be stencilled with the name of the railway-station at which they are to be put off, thus—

"WELLINGTON TO PONGAROA
via PAHIATUA."

The particulars should also appear on the waybill. These bags should be strapped together and have attached to them a label distinctly marked, "To be delivered at Railway-station."

378. The Railway Department's instructions to its officers regarding the handling of mails are printed hereunder. Postmasters at places on lines of railway are to report any case coming under their notice in which the instructions are not observed by Railway officers.

Every Stationmaster must see the mails properly received at and despatched from his station.

Stationmasters at combined offices must deliver the mail-bags into the custody of the mail agent or guard.

Guards will give no receipts when receiving mails, but will be held responsible for seeing that the mails received are in accordance with the entries on the mail waybills. They must, where possible, obtain signatures on mail waybills for mails delivered at roadside stations, and see that mails handed over at terminus to mail-carrier or postal messenger agree with the entries on mail waybill. Where a train does not stop at a station, and mail is consequently thrown off to mail attendant when passing, the guard will write "Thrown off" and

initial the entry on mail waybill. In the case of transfer of mails from one guard to another, the incoming guard must satisfy himself that mails and waybills agree.

Guards will be held responsible for the safe custody of all mails delivered to them, and also for delivering the mails to the stations to which they are addressed. Attention should be drawn to any irregularity in connection with mails or damage to seals of bags.

Parcels-post mails will be carried by the Department in the same manner as other mails, no railway waybilling or accounting being necessary, and, whether presented in hampers, bags, or other packages, are to be similarly dealt with when handed in by the Postal officers.

Letters (other than departmental and *bona fide* consignees' letters, so marked) which ought to pass through the post-office must not be carried in guards' vans, except in the post-office box.

All posting-boxes in the guards' vans on trains on which there are postal sorting-cars must be closed and locked before the trains are brought to the platform at the starting station.

379. Every letter posted after the closing of the mail which it was apparently intended to catch and prior to the next changing of the date-stamp 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 will be regarded as evidence that the letter was posted in time.

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

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

DESPATCH OF FOREIGN MAILS.

382. (a.) Correspondence posted in the Dominion and addressed to the United Kingdom will be forwarded by the routes selected from time to time.

(b.) Correspondence that is specially addressed for despatch by a certain route or by a particular steamer is to be forwarded by the route or steamer specified.

383. 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.

384. (a.) Chief Postmasters are required to notify to one another by telegraph, as necessary, the closing of mails for places beyond the Dominion, and to obtain an acknowledgment of the receipt of the notification. 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 code signals to be used are given in Rule T. 2.

(b.) Telegraphic advice is sent to Chief Postmasters of the arrival in London of mails from New Zealand. The information is to be given to the newspapers and to inquirers.

385. 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 Secretary, 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.

386. Unless other instructions are given, returns are to be prepared by post-offices at ports of arrival and departure of all mail-bags, excluding registered-letter and parcel bags, despatched to and despatched from Australia from the 1st to the 28th, inclusive, of May and November, of 1924, 1927, 1930, and so on every third

year. The returns are to show the dates of despatch, offices of origin, destinations, and numbers of such bags, and they are to be forwarded to the Secretary as soon as possible after the counts are completed. It is to be particularly noted that the return of bags from Australia is to comprise bags *despatched* from that country during the period mentioned, without regard to the dates of receipt.

387. The numbering of letter-bills is provided for in the Postal Union regulations. Offices of despatch must carefully number in an annual series the letter-bills for each of the offices of destination. When the first mail of the year is being prepared the number of the last mail of the preceding year should also be shown: *e.g.*, on bill No. 1 for 1923, "Last mail despatched in 1922—30." When there is no correspondence in hand for despatch at the usual time to a place beyond the Dominion for which mails are usually made up, with the exception of Australia, a mail consisting of a blank letter-bill should be forwarded. A supplementary mail is to receive the consecutive number next to that of the main mail. In the case of mails for the United Kingdom the letter-bills are to be numbered in one annual series for each office of destination, irrespective of the route by which they may be despatched.

388. All the different items in the letter-bill must be carefully completed, and on no account are 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 Mail 31, in the right-hand top corner. 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)."

389. 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.

390. A waybill is to accompany each overseas mail and is to be handed to the mail officer of the conveying vessel. When overseas mails are despatched by steamers of Huddart-Parker and Co., two copies of the waybill are to be forwarded, one of which is to be marked "Duplicate." The duplicate copy will be retained by the purser of the steamer.

391. When despatching offices receive verification notes direct from foreign exchange offices they should invariably forward them by first opportunity to the Secretary, with a full report on a separate paper, and not on the note.

392. (a.) Offices despatching foreign mails will furnish particulars thereof to the Secretary on the form "Foreign Mails Despatched" (Mail 24). In this return must be shown 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). 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 places which are not specified on form Mail 24 should be entered in the statement on blank lines. (See Rule 387.)

(b.) Care must be taken that all the weights in the Foreign Mails Despatched Statement furnished to the Secretary are entered accurately, as mail-service payments are based thereon.

393. 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.

394. 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. The minimum amount of surcharge to be marked on any one article is 15 centimes or 1½d., as the case may be. 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.

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

½d.	=	5	centimes.	
1d.	=	10	"	
1½d.	=	15	"	
2d.	=	20	"	
3d.	=	30	"	
10d.	=	100	"	= 1 franc.
1s. 2d.	=	1	franc	40 centimes.

The manner of marking the deficiency should therefore be according to the following examples :—

A letter which should be prepaid 2½d., posted wholly unpaid :
"T. 50 cts."

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

396. 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.

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

398. The following articles are treated as "Official, form no account," and must be excluded from the weights entered on the letter-bill : 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.

399. 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. As a general practice the number of letters in a bundle should not exceed 250. When the number in a bundle exceeds about 180 the letters should be placed in two rows so as to form a double bundle, and be securely tied in two directions with double string around both rows and crosswise around each separate row. Bundles containing from 70 to 180 letters should likewise be tied in two directions with double string. Convenient numbers of bundles of each class of letters should be formed into parcels, wrapped up in brown paper (except for the United Kingdom and Australia), strongly tied and cross-tied with string for their better protection, and labelled with a printed paper label indicating their class. For the United Kingdom and Australia wrapping in brown paper 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 articles contained in a mail are enclosed in a packet the envelope containing the letter-bill should be tied to the packet of registered articles with string, across and across.

400. When a letter-bill for a foreign office is accidentally left behind it should be sent to the Secretary, pinned to a V.N. (Mail 44), with an explanation of the irregularity.

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

402. All bags containing mail-matter for foreign offices must be sealed with lead seals, and labelled by means of a linen or other approved label. The label must bear the number and date of despatch of the mail. Bags with stencilled addresses may also be used. Bags stencilled "Newspapers" must not be used for letters. No bag of correspondence should weigh more than 66 lb.

403. 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.

404. (a.) With the object of avoiding as far as possible a multiplicity of partly filled bags in mails to the United Kingdom despatched by P. and O. steamers via Suez, any partly filled bag of letters should be placed in another outer bag with any partly filled bag of other articles for the same destination, 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 the 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 the bags are placed in the outer "S.C." bag, and are to be advised on the letter-bill and on the Foreign Mails Despatched Statement. The weight of the outer "S.C." bag is to be ignored.

(b.) The same system is followed by the United Kingdom in despatching mails to New Zealand, and officers are to be on the watch, when separating letter-bags from bags of other articles, for bags labelled "S.C.", so that no unnecessary delay may occur to any portion of the letter-mail.

405. 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.

406. Loose correspondence received from non-Union countries, such as Tonga, for despatch to Union countries, should be stamped with the stamps applicable to correspondence posted in the Dominion, such as "T," "R," &c.

407. Particulars of "forward" mails are to be written, not 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.

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

ARRIVAL OF INLAND MAILS.

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

410. Officers receiving mails from railway guards must see that such mails are duly received in accordance with the waybill entries, and sign for the same. Special vigilance is necessary, as railway guards cannot give their undivided attention to the disposal of mails at railway-stations. Postal officers will be held primarily responsible in all such cases. (See Rule 378.)

411. (a.) Postmasters at ports must see that the receiving-boxes (if any) on board 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 ships' officers. Care must also be taken to see that receiving-boxes attached to railway guards' vans are cleared regularly. Postmasters must personally take steps to guard against any oversight in the clearance of these boxes. The consequences of any failure to make the clearance may be serious, and the importance of the work must therefore be kept steadily in mind and the duty punctually performed. The messenger or other Postal officer obtaining the delivery of mails from a steamer or train must, where practicable, satisfy himself that all loose letters have been handed over to him or collected for disposal. He must also see that any such letters intended to go on by the same boat or train do not miss despatch. Except in those cases in which he has no access to the steamer, he will be held responsible for the prompt and correct disposal of the loose letters. At terminal places

to which R.T.P.O. vans run an examination should be made of the late-fee boxes on railway guards' vans attached to mail-trains. This is necessary in order to prevent delay to correspondence that may have been posted in such boxes owing to the posting-apertures having been left open.

(b.) Whenever it is noticed that a railway-train posting-box that 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 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.

412. (a.) The hour of arrival of a mail should be recorded in a Book U. 17, or checked by the standard list, and, in order to ascertain that none are missing, the bags, hampers, &c., should be checked off from the waybill one by one. Every officer responsible for checking mails must record on his tally-sheet the name of the messenger or messengers deputed to call over mails from any particular train or steamer. The messenger or messengers must also be in a position to make an affidavit, if necessary, that all seals and mail-receptacles examined by them were intact.

(b.) The officer who opens a mail must satisfy himself, before cutting the string, that the bag is tied securely, 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. Immediately the bag is emptied of its contents it is to be turned inside out, with the object of recovering any articles secreted in the bag. Any officer found guilty of neglecting this important duty will be seriously dealt with.

(c.) The receiving officer must first obtain the letter-bill, and then 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, in which case he will hand them intact to the registered-letter clerk. He must place loose registered letters in the proper channel for disposal, taking care to obtain the receipt of the officer to whom he hands them. Any irregularity must be duly noted and reported. 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. Any failure to trace the registered articles and check them with the entries on the letter-bill will be very seriously noticed.

(d.) 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.

(e.) 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.

(f.) If any article is found loose in a mail, or any packet found without an address, a report of the circumstance must be made at once.

(g.) 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.

ARRIVAL OF FOREIGN MAILS.

413. Delivery of foreign mails may be taken before the Health Officer has granted pratique, subject to the Health Officer's concurrence; 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 consultation with the Port Health Officer before mails are removed.

414. (a.) On arrival of a foreign mail, officers must proceed as directed in Rule 412, except that, immediately on the detection of any error, a V.N., in duplicate, must be prepared, signed by two officers, and forwarded to the Secretary, pinned to the letter-bill. 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 in such a way 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.

(b.) Attention is specially directed to the need for a most careful examination of the condition of both seals and mail-receptacles. In this regard see Rule 412 (a).

415. 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 Secretary by telegraph, with full particulars and the V.N. sent as provided for in the preceding rule.

416. (a.) Unpaid and insufficiently prepaid correspondence, including registered correspondence, is charged on delivery the deficiency marked by the despatching office. The minimum surcharge on correspondence from overseas is 15 centimes. For conversion of francs and centimes into shillings and pence see Rule 395. When, after converting the deficiency into pence a remainder below 5 centimes is left, it is not taken into account; for any remainder above 5 centimes, 1d. is to be charged. Newspapers, if bearing the inscription "*Abonnements-poste*," are to be treated as fully prepaid.

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

(c.) Private correspondence from the United Kingdom not bearing ordinary postage-stamps but impressed with the "Paid" stamp is to be accepted in New Zealand.

(d.) Newspapers and periodicals from Canada impressed with a "Postage paid" stamp are to be delivered without surcharge.

(e.) Redirected surcharged articles, other than those insufficiently prepaid, should be charged on delivery only actual deficiencies. Articles insufficiently prepaid for their first destinations should be taxed double the deficiencies.

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

(g.) 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 in the Guide for late-fee letters. Loose correspondence from all other places must be prominently marked or stamped "Packet-boat" at the office at which 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.

417. Any unclaimed articles originating in New Zealand returned by a foreign country (such articles are generally labelled "Rebuts") must be forwarded to the Secretary by the first dead-letter mail.

418. All letter-bills and registered lists received from foreign offices must be forwarded, when completed, to the Secretary, except letter-bills and registered-letter lists originating in Australia, which are to be filed at the office of receipt.

419. Particulars of mails received must be recorded by the receiving office in the Foreign-mail Register.

420. 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 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 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.

421. (a.) Bags received from overseas offices must be returned empty through Wellington to the nearest office of exchange of the country of origin. Such bags are to be advised to the Chief Postmaster, Wellington, on form Mail 34. They are each to be labelled with the name of the country of origin when such is not already clearly indicated thereon, and are to be tied in bundles and for-

warded in the Wellington mail, registered. At Wellington a full record is to be kept of all such bags returned. This does not apply to bags from Australia, the United Kingdom, and Cape Town. These bags are used for return mails.

(b.) Any instances of the unauthorized use of New Zealand mail-bags by foreign administrations for the enclosure of their mails to New Zealand must be at once reported by verification note.

DELIVERY OF LETTERS, ETC.

422. (a.) For the regulation relating to the provision of letter-boxes by persons served by postman, see the Guide. A demand or suggestion that a box be provided is not to be sent to a public institution such as a hospital or a prison.

(b.) Gate-boxes for use within postmen's deliveries will, if desired, be stencilled at a cost to the holders of 1s. each.

423. The extension of a postman's delivery may be contingent on the residents concerned having boxes erected at the gates of their residences, irrespective of the distance of the residences from the road-line, and the proposal for the extension may be abandoned unless the erection of boxes is agreed to unanimously. Letter-form P.O. 83 is to be used for communicating with the residents in this matter.

424. 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 postman's delivery, subject to the provision of a letter-box on the street line in any case in which it is required. Before any postman's delivery is established a responsible officer is to visit the district and fix the boundaries, and no alteration is to be allowed without authority from the Secretary.

425. The Postmaster must arrange the walks of the postmen so as, without unduly favouring any person or locality, to ensure a delivery to the more important portions of the town early, and a delivery in every portion of it with the least possible delay.

426. A brief general report on postmen's deliveries is to be furnished to the Secretary at the end of each year. But in cases in which overtime is being incurred or in which extra assistance is asked for, a special inspection should be made and a report furnished.

427. Except at offices at which a postman's sorter is employed, no letters must be passed to the postmen's branch 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.

428. Every delivery must commence at the appointed time or as near to it as possible, and, unless in exceptional cases, all the town postmen should leave the office at the same time.

429. It is the duty of the Postmaster to see that the postmen understand the regulations and rules relating to their duties, and obey them. It is also the duty of the Postmaster to report any breach by a postman of the regulations or rules.

430. (a.) A postman is required to arrange the letters, &c., 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, if required, returning any articles which he may have been unable to deliver, and paying the postage charged against him. He is not required to give credit for postage, and, if he does, it must be at his own risk.

(b.) It should be ascertained, by occasional personal inspection, that the postmen do not loiter while engaged on their walks, or deviate from their prescribed route; that they do not clear a

posting-box before the appointed time; and that they correctly state the time at which they complete their respective deliveries.

431. (a.) Postmen and all other officers are strictly forbidden to place or carry a postal packet in a pocket of their clothes. Any officer guilty of a breach of this regulation will be liable to dismissal.

(b.) At offices at which lockers are provided for postmen, controlling officers are responsible for seeing that the lockers are not made receptacles for mail-matter. It is forbidden to use them for that purpose.

432. A postman 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 correspondence, 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 moisten the thumb at the mouth before using it to detach a letter from a bundle. (Thumb-stalls may be obtained from the Stores Manager.)
- (5.) He may not deliver letters, &c., in the streets, even to the owners, but must deliver all articles at the houses to which they are addressed.
- (6.) He may not put letters or other articles under doors, or through open windows, even when requested to do so.
- (7.) He may not, under 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.
- (8.) He may not, under pain of dismissal, act as a news agent.
- (9.) He may not be connected, either directly or indirectly, with the ownership of a publichouse.

433. A postman who is intoxicated when on duty, or who carelessly loses a postal packet, or wilfully delays the delivery of such a packet, or otherwise infringes the declaration he made or the Post and Telegraph Act, is liable to dismissal and to be punished by law.

434. A postman who is provided with a whistle should blow it on entering a gate or when placing correspondence in a gate-box. At houses in which door-bells are fixed and letter-boxes or letter-slots are not provided the postman should give a double ring, or, where knockers are provided, a double knock. The rings or knocks should be short and sharp, with a slight interval between them. Any person who is inclined to be slow in answering a postman's signal should be served, as occasion requires, with a copy of the notice intimating to householders generally that the postman is instructed not to wait for a response to his signal for more than a reasonable time, and requesting that letter-boxes or letter-slots be placed in front doors to enable postal matter to be delivered without delay.

435. Overflow matter left for postmen at shops and other places is to be dealt with as follows:—

- (1.) All places of deposit must first be approved of 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 the Postmaster will satisfy himself that the overflow matter may be safely deposited at the places decided upon.
- (2.) Nothing is to be left at places of deposit beyond printed matter, circulars, parcels, and newspapers.

- (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 postman for whom it is intended. Under no circumstances may loose articles be left at such places.
- (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 postmen on their return must report whether they obtained their bags, and at the same time initial the waybill.
- (6.) If a postman finds that a bag is missing he must ring up the office, using the nearest telephone.
- (7.) 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 postman if delivery is made personally to him. In such case the receipt and the disposal of the bags must be verified on the return of the postman to the office.

436. (a.) The limits of weight and distance for postmen using bicycles in the performance of their deliveries are as follow:—

Bicycles in rural districts: Maximum weight to be carried in trailer, 70 lb.; maximum weight to be carried on bicycle, 50 lb.; maximum weight to be carried on postman'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.

For towns definite limits of weight and distance are not 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 postman (or messenger) from controlling his machine properly.

(b.) This rule 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, Postmasters are expected to exercise reasonable discretion in the use of bicycles by officers under their control.

437. (a.) At offices at which a postmen's sorter is the officer in control of the staff of postmen, 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 postmen's 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 the postmen's attendance-book is kept properly.
- (5.) To see that every postman 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. 24 (postman's check docket) should be used.

(6.) To see that an accurate return is kept of all correspondence delivered by postmen 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 application daily at the delivery counter for any unpaid or registered correspondence for private boxes which has been in hand for twenty-four hours, and to arrange for delivery of such correspondence.

(b.) A Supervisor of Postmen supersedes a Postmen's Sorter in the performance of these duties.

438. (a.) 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 do not contain any articles for delivery by postman, or such as should have been redirected. Redirection-cards should be compared daily with the letters in hand, and registered cards with registered letters in the locker.

(b.) At permanent offices at which separate pigeon-holes are used for newspapers and packets, a card (Mail 3) is, as required, to be filled in and placed with the letters awaiting delivery, as a reminder that newspapers and packets are also awaiting delivery.

(c.) Letters for Maoris and Asiatics are to be sorted alphabetically into the ordinary correspondence for delivery, and are to be delivered only on the personal application of addressees known to Postmasters, on the identification of applicants by trustworthy persons known to Postmasters, or on the production of properly written orders.

439. 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. When inquiry is made by a married woman for a money-order telegram the inquirer is to be asked, in the event of a money-order being in hand for a married woman of the same surname but with initials different from those given by the applicant, whether the initials quoted by her are her own, and, if not, what her own initials are. In the case of ordinary correspondence a married woman should always be asked for both her own and her husband's initials.

440. When an English mail arrives at a chief office on a day prior to a departmental holiday too late to enable a delivery of correspondence to be made before the ordinary time of closing, a special counter delivery is to be made for an hour, provided it can be completed by 10 p.m. If possible, the delivery is to be made from 7 to 8 p.m. This special delivery is to include postmen's correspondence.

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

(b.) Letters awaiting despatch to another office and letters addressed for delivery through private bags may, if practicable, be intercepted upon a request being made to that effect by the addressee, who must be satisfactorily identified.

442. 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 otherwise than to himself must be in writing. (See Rule 473 (a).)

443. 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. Postmen and delivery officers are warned against permitting the public to open letters addressed doubtfully, unless the surnames are identical or there are good reasons for supposing that any such letter is intended for the person to whom it is offered. A letter cannot be supposed to be intended for a person whose surname at least is not on the envelope, and the only ground for delivering to a person whose initials are not identical with those on the envelope is reason for supposing that the initials are written wrongly. 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 noticed severely to the officer responsible.

444. When the Public Trustee gives formal notice that he is about to administer a deceased person's estate, the notice is to operate to secure delay of postal packets addressed to such person, in the post-office, to await their delivery to the Public Trustee on receipt of the further notice that he has been granted probate or administration of the estate. Thereafter no postal packet is to be delivered to any other person, whether engaged with the estate or not. The notice must also be referred to the Secretary for noting in the Dead Letter Office.

445. (a.) On delivery to the Chief Postmaster of an order issued by the Supreme Court, postal packets may be delivered to the assignee of a bankrupt's estate, or otherwise as the Court directs. The order will state the period for which it holds good. The maximum period is three months.

(b.) 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 copy of the order of assignment must be deposited with the Chief Postmaster.

An order which is issued only for certain specified purposes, not including the delivery of letters, must 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.

446. A statement of the non-revocation of a power of attorney is not required in each instance of the delivery of a postal packet to a person nominated in such power to receive such packets. The power may be acted on until the person who nominates the deputy definitely directs the Post Office to alter the method of delivery. It suffices if the power of attorney is produced to the Postmaster, and the separate written order is endorsed "Power of attorney produced," and the endorsement dated.

EXPRESS-DELIVERY SERVICE.

(See Guide for general instructions.)

447. The express-delivery service is in operation at all offices at which message-boys are employed. Where the telegraph-office is separate from the post-office the Chief Postmaster will confer with the Superintendent, and make arrangements for boys to be sent to the post-office for express articles at any time the boys may be wanted.

448. 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.

449. (a.) 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. They must be advised on the letter-bill as "In hamper."

(b.) The officer who opens the mail must take out the express bundle, obtain the express parcels, and have the articles immediately dealt with by date-stamping, entering the addresses on form P.P. 3, altered to suit, and handing the articles for delivery either to the message-boy (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.

(c.) The message-boys are to take receipts on the form P.P. 3. 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.

450. If more than the actual excess charge for express-delivery service is received from the addressee, 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.

451. (a.) Postmasters are required to redirect correspondence on receipt from the 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 in the instructions the words "Signature verified," and be signed by the addressee with his or her surname and all initials. An instruction by telegraph from beyond the Dominion for the redirection of correspondence is to be complied with. In such a case a copy of form P.O. 120 should be attached to redirected letters 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 any application.

(b.) The redirection of letters, &c., for persons temporarily leaving home is not undertaken unless the house is left uninhabited; and the redirection of letters, &c., addressed to clubs, hotels, boarding-houses, and other such institutions and establishments is not undertaken under any circumstances.

452. (a.) A person who has lodged a redirection order, without any restriction as to the time for which it is to be complied with, is to be informed before the expiry of six months that it will be necessary to renew it, if this is desired. For this purpose card P.O. 123 is to be used. It is to be issued as follows:—

Within the Dominion, two weeks before expiry of order.

For Australia, four weeks before expiry of order. For the United Kingdom, six weeks before expiry of order.

A person for whom correspondence has ceased to be received need not be invited to renew his redirection order.

(b.) Letters addressed to the care of a post-office and originating beyond the Dominion, arriving after the expiration of a redirection order, should be readdressed if the date of expiry of the order is recent.

(c.) In the case of persons resident in the United Kingdom, six weeks' grace is to be given from the dates of expiry of their orders.

453. (a.) All orders for redirection must be numbered consecutively, beginning with No. 1 on the first day of each year, and be 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. The applications must be noted 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 postman, 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.

(b.) At those offices at which is in use the card system of recording redirection orders, 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 the foregoing rule.

454. 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 person to whose care a letter is redirected 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.

455. 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.

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

457. (a.) 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 if delivery cannot be assured.

(b.) Should any Postmaster notice that letters identifiable from the covers as originating in the Tax, Valuation, or State Advances Department 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.

(c.) Before any incorrectly or insufficiently addressed letter is forwarded to the proper address the envelope must be marked with the special stamp supplied, "Please inform sender of your correct [or full] address." Every opportunity should be taken to urge on the public the necessity for having correspondence addressed correctly and fully.

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

459. 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, make a suitable inscription on 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.

460. 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. 99, altered to suit the case. As the agreement between Australia and New Zealand covers delivery of articles impressed with the "Paid" stamp, all that will be necessary in the case of such articles readdressed to places within the Commonwealth will be to impress the "Paid" stamp with the date of redirection.

UNCLAIMED AND RETURNED LETTERS, ETC.

461. (a.) At sub-offices at which postmen are employed a dead-letter mail for the chief office must be made up every Monday morning, and at other sub-offices at the beginning of each month. At Auckland, Christchurch, Dunedin, and Wellington a mail for the Dead Letter Office must be made up on Mondays and Thursdays of each week, and at other chief offices every Monday morning. In each case the dead-letter mail is to include all letters, letter-cards, and packets that have remained unclaimed for the periods specified in Rules 465 and 469.

(b.) Unclaimed ordinary articles sent from sub-offices to chief offices are to be enclosed in the dead-letter envelope provided for the purpose, and unclaimed registered articles are to be sent as registered in the ordinary mail and entered on the letter-bill. The dead-letter mail is to be entered on the letter-bill in the space provided, and officers at chief offices are to report any failure at sub-offices to observe this requirement. Chief Postmasters will send to sub-offices the dead-letter envelopes at the end of each month. For dead-letter mails from chief post-offices to the Dead Letter Office the special bags provided for the purpose must be used, and the mails must be registered. The number of bags comprised in the dead-letter mail must be entered on the Returned Letter-bill.

(c.) In preparing a mail for the Dead Letter Office, letters originating beyond New Zealand are to be kept separate from those originating within New Zealand, and the letters must be arranged in alphabetical order of the surnames of the addressees. In the case of registered articles the surname of the addressee must be entered on the registered-letter list in addition to the serial number and office of origin.

462. 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 at fault.

463. The personal attention of Chief Postmasters is to be given to the return of "special-request articles" as described in the Guide. Such articles, if unclaimed, are to be returned at the expiration of the period specified on the covers. If a period for

retention is not specified, the period is to be that provided in Rules 465 and 469 for undelivered articles (except special-request articles).

Inland.—All undelivered correspondence—letters and other articles—bearing on the cover the name and address of the sender is to be impressed with the “Return to sender” stamp and returned direct and unopened by Chief Postmasters. This instruction applies to registered and ordinary correspondence, the only exception being coin letters that have been compulsorily registered, which must be forwarded to the Dead Letter Office after having been retained at the disposal of the addressees for the prescribed periods. The inclusion in an A.R. form of the name of the sender is not to be taken as a special request for the return to that person of the relative letter, if undeliverable. An A.R. letter is to be returned direct to the sender by the Chief Postmaster only if the cover bears the name and address of the sender. Special-request printed matter prepaid 1½d. must be surcharged 1½d. on return. Unclaimed official letters from any Government Department may be returned direct by Chief Postmasters whether the letters bear a special request or not, provided that the Department that sent them can be determined without opening the letters. Undelivered electoral notices issued by a Registrar of Electors who is also a Postmaster may be inscribed “Return to sender,” and returned by the Postmaster direct to the Registrar of Electors concerned. Letters so returned are still to be treated as registered.

Foreign.—All undelivered ordinary correspondence—letters and other articles—fully prepaid, originating in Australia, the United Kingdom, or the United States of America, and bearing thereon a special request for return to the sender, should be impressed with the index-stamp, “Return to sender,” and be returned direct to the office of origin in Australia, the United Kingdom, or the United States of America, if a mail be made up for that office, or, if no mail be made up, then to the relative circulating office. At offices that do not make up direct mails for Australia, the United Kingdom, or the United States, the special-request correspondence, after being impressed with the index-stamp, must be forwarded to the nearest office making up such mails. The same course will be followed in Australia, the United Kingdom, and the United States of America with special-request correspondence originating in New Zealand. Such correspondence is to be returned by Chief Postmasters to the senders direct.

Unpaid or insufficiently prepaid correspondence is to be returned through the Dead Letter Office.

All undelivered registered correspondence, whether special-request or not, originating in Australia, the United Kingdom, or the United States of America, must be forwarded to the Dead Letter Office for disposal.

All undelivered correspondence, originating in countries beyond New Zealand, except Australia, the United Kingdom, and the United States of America, must be forwarded to the Dead Letter Office for disposal.

464. Separate records of—

- (1.) Inland unclaimed letters, &c., returned to senders ;
 - (2.) Unclaimed special-request letters, &c., received from Australia, the United Kingdom, and the United States of America, returned to senders ; and
 - (3.) Unclaimed special-request letters, &c., returned to Australia, the United Kingdom, and the United States of America ;
- must be kept by Chief Postmasters and forwarded to the Secretary at the end of each year on annual return 3.

465. The following table denotes when undelivered letters, letter-cards, and packets (except special-request articles) 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 postmen's 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 person at an office from which there is no delivery by postman—		
Inland	One clear month, exclusive of the month in which received	Un-claimed.
From Australia	Six weeks	
From other countries beyond New Zealand	Two clear months, exclusive of the month in which received	
9. 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	
10. 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.
11. Addressed to the British Consul		At Auckland or Dunedin, to be delivered to Imperial Trade Correspondent ; at any other place, to be redirected to H.M. Trade Commissioner, Wellington.
12. Posted from Government House, Wellington, or bearing the Government House frank, or posted from the Prime Minister's Office	At once	(to be returned direct).

466. (a.) Inland undelivered post-cards and commercial papers must be, as far as possible, returned direct to the senders by Chief Postmasters.

(b.) Inland undelivered circulars which do not bear thereon a special request for return to the sender must be forwarded to the Dead Letter Office.

467. In the case of insufficiently addressed correspondence originating beyond the Dominion which clearly indicates the town for which it is intended, every reasonable effort must be made to effect delivery to the addressees. In the event of non-delivery, such correspondence should not immediately be treated as undeliverable, but should be retained for the regulation period—viz. from Australia, six weeks; from other countries beyond New Zealand, two months.

468. 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, unless they are returnable direct to the country of origin in accordance with a special request.

469. 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 postman'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.

470. 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. Officers are to examine the letters, &c., in the rack, if any, and are to make application for and examine all undelivered postal packets that may be held in the office or elsewhere. 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 437 (a) (7), 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.

471. (a.) All lists of articles received without addresses or with the covers damaged in such a way that the addresses are not legible are to be made out on form Mail 1 in triplicate. One copy should be exhibited to the public, and the second copy forwarded to the Secretary by first mail. The third copy is to be retained at the local office for one clear month, at the expiration of which time 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 in the case of newspapers posted in New Zealand within one month, and in the case of those received from abroad for the same period as unclaimed letters, they are to be destroyed. It is not required that any special examination be made of a newspaper before its destruction in order to remove therefrom any letter or other enclosure. 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 361 for instructions regarding the disposal of undelivered New Zealand newspapers posted from newspaper offices.)

(b.) 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.

472. In the case of address-covers or envelopes received without contents, the addressee should be communicated with on form Mail 15, with a view to the identification of the probable contents.

473. (a.) **No letter is permitted to be returned to the writer or sender, or to any one else, or to be delayed in being sent to its destination according to the address.** A letter once posted ceases to be the property of the writer. The power to authorize the return to the sender of a posted letter (except an official letter) otherwise than sending it at once to its address is vested by law in the Governor-General alone. For official letters and for postal packets other than 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 destination 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. Application for the return of a letter which awaits delivery must be sent to the Secretary 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

(b.) Every Post officer who knowingly delivers any postal packet to any person not lawfully entitled to receive the same is liable to a fine not exceeding £50. (See section 100 of the Act, as amended by section 16 of the amending Act of 1919.)

474. In acting upon these rules every Postmaster should bear in mind that the object of them is to ensure 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.

INQUIRIES FOR MISSING POSTAL PACKETS.

475. The missing-letter record must be attended to at Auckland, Christchurch, Dunedin, and Wellington by the Chief Postmaster or by a responsible senior officer under the Chief Postmaster's personal supervision, and at other offices by the Chief Postmaster alone. It is to be kept under lock and key.

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

477. (a.) When inquiry is made for a letter or any other postal packet said to be missing the Postmaster should have a missing-letter form, P.O. 89, 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.

(b.) No inquiry is to be undertaken unless the complainant is in a position to state definitely that the addressee has denied receipt of the article in question.

(c.) Any inquiry made by a publisher relative to the non-delivery of a newspaper or other periodical is not to be followed up unless the addressee actually denies receipt of the article or the article has been returned as undeliverable.

478. (a.) 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.

(b.) 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 Secretary's office, and it will not be necessary to show them in the quarterly missing-letter return furnished by chief offices.

(c.) 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 General Post Office or from other postal districts the respective office numbers must always appear in the register, preference being given in all cases to the Head Office number should the paper have passed through that office.

479. Inquiries respecting letters addressed to places outside New Zealand must be forwarded, after the necessary local inquiry is made, to the Secretary, with a statement as to the mail by which the letters would in the ordinary course be despatched.

480. 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 Chief Inspector immediately after the preliminary inquiries have been made. All such inquiries and reports thereon are to be regarded as absolutely confidential.

481. 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, or have access to papers relating thereto.

482. The result of every inquiry is to be communicated in writing to the inquirer by the Chief Postmaster of the district where the inquiry is made, and a carbon copy thereof on form P.O. 88 placed on the file for reference. This action should not be delegated to Postmasters; but in the case of inquiries which originate at sub-offices the completed papers should always be sent to the Postmaster concerned for noting before being filed. The final result of each inquiry should be entered in the missing-letter record, so that the special return furnished to the Chief 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. 90, and should be carefully completed.

483. Completed inquiry forms which do not bear the Head Office number and which relate to articles addressed to places within New Zealand may be filed at chief post-offices if the articles are found to have been duly delivered; also, provided the articles are of no intrinsic value, if they cannot be traced. All other missing-letter inquiries are to be sent to the Chief Inspector.

484. At the end of each quarter a return must be furnished to the Chief Inspector, on form P.O. 90, showing particulars of all missing money letters or letters containing articles of value, with special remarks in reference to each case.

ELECTORAL-NOTICE LETTERS.

485. 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.

486. All Postmasters are enjoined to assist the Registrar of Electors by informing him at his request 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.

487. (a.) The following provisions of the Legislature Act, 1908, are printed for officers' information:—

61. (1.) The Registrar shall remove from the 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 Division of 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 fifteen 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.

(b.) The usual currency of six months for redirection orders may be extended in cases in which there is no doubt of the identity of an elector with the person by whom a redirection order has been given.

488. 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.

489. (a.) 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.

(b.) 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.

(c.) 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. Undelivered electoral notices issued by a Registrar of Electors who is also a Postmaster may be marked "Return to sender," and returned direct to the Registrar of Electors concerned by the Postmaster, instead of being forwarded to the chief post-office for disposal. Letters so returned are still to be treated as registered. 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.

SURCHARGES.

490. (a.) A Postmaster is required to see that insufficiently prepaid articles which pass through his office are correctly surcharged. The checking of postage is to be carried out at the stamping-table. When letters are being faced up ready for postmarking, all open packets bearing less than letter-rates should be separated and systematically examined to see whether the postage is fully prepaid; and special attention is to be given to automatic stamping-machine impressions. Supervising officers are to give the matter of detecting short-paid articles close attention, and are to make systematic checks at frequent and irregular intervals. Special vigilance is to be exercised at times of pressure of business, particularly during the Christmas season. Officers generally are required to make every possible effort to prevent loss of revenue being occasioned by the passing as sufficiently prepaid of articles not sufficiently prepaid; and negligence in this respect when detected must be reported to the Secretary. When an officer has examined a postal packet for irregular enclosures, he must place his initials alongside the cancelled postage-stamp as an indication that further similar action is not required.

(b.) 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.

491. All surcharges must be boldly marked on the face of the unpaid articles in black ink. Any case in which a surcharge is marked in ordinary lead-pencil or otherwise than in black ink is to be reported.

492. For the treatment of unpaid and insufficiently prepaid correspondence from abroad see Rule 416.

493. Supplementary postage due for redirection is collectable on delivery. For instance, if a registered letter weighing not more than 1 oz., originally posted in New Zealand for inland delivery, and prepaid 2d. postage and 3d. registration fee, were subsequently redirected to a country to which the initial rate is 2½d., it would be charged the simple deficiency of ½d. (See Rule 546.)

494. Should postage-stamps not recognized for prepayment be used, no account is to be taken of them. This circumstance is to be indicated by the figure "0" placed by the side of the postage-stamps. Letters not sufficiently prepaid in New Zealand postage-stamps are to be treated as such in the usual way. (See Rules 394 and 395.)

495. (a.) 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.

(b.) A quantity of postage-due stamps sufficient to meet requirements must be kept in hand by every Postmaster. Postmasters will obtain supplies of postage-due stamps in the same manner as they do ordinary postage and revenue stamps.

496. (a.) Postmasters, before delivering surcharged postal packets, must 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 and surcharge due. Official postage-stamps received from Government Departments in payment of surcharges

are to be affixed to the articles in place of postage-due stamps. No surcharged mail-matter is to be delivered until the sum due thereon has been paid, except in the case of private-bag holders. (See Rule 499.)

(b.) Any Postmaster, or other person engaged in the Postal service, who collects and fails 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 of £50.

497. (a.) At post-offices at which delivery of letters, &c., is not effected by postmen, postage-due stamps are not to be affixed until the postal packets are on the point of being delivered; and they are not to be affixed to matter forwarded by request of addressees, returned to writer, or sent to the Dead Letter Office.

(b.) At post-offices at which there is a delivery by postman postage-due stamps are to be affixed to all surcharged correspondence as soon as it is received in the postmen's branch, unless an order has been received for redirection, in which case the correspondence should be forwarded without affixing the stamps.

498. The office to which a surcharged article is redirected must return form Acct. 78 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.

499. 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. 78) should be altered to suit, and enclosed with the letters.

500. If matter should arrive at a post-office with postage due thereon, and the Postmaster has no postage-due stamps in 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 the stamps, and forward the sheet to the Chief Postmaster for transmission to the Controller of Accounts, with a statement of the facts.

501. (a.) 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 prepared in duplicate by the manifold-writing process) on form Acct. 99 being sent to the Controller of Accounts, 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.

(b.) 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 secure a return of the stamps, must report the circumstances to the Controller of Accounts.

502. 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.

503. (a.) A Chief Postmaster may remit the charges on official letters authorized as exempt from postage which have been surcharged in consequence of not having been properly marked, provided such letters are opened in the presence of the Postmaster and found to be entitled to free transit. 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 796 (b).)

(b.) 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.

STREET POSTING-BOXES.

504. Street posting-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 a new box or to remove an existing box to a more convenient locality he should report to the Chief Postmaster, who will report to the Secretary.

505. Each Chief Postmaster must keep in his office a list revised to date of the boxes in his district, with the times of clearance shown, and any additions, deletions, or alterations are to be reported to the Secretary.

506. The times of collection must be correctly stated on the boxes. On no account are boxes to be cleared before the appointed time. The times of collection should be regulated by the town clock, if there be one.

507. (a.) All officers clearing boxes must invariably be supplied with a satchel, to be carried slung from the shoulder by a strap. The act of carrying correspondence in the hand or pocket is strictly forbidden, and the satchel must always be used for the purpose and must not be put off the shoulder. To all such satchels, large or small, a length of light chain is to be made fast. The chain should be in length about 3 ft., with a snap-hook at the end. Before going out for any clearance the messenger must slip the key or keys on to the snap-hook, and put it or them inside the satchel.

(b.) The officer clearing a box must invariably put his hand inside the box as far as the posting-aperture to see that there is no block of posted matter.

508. (a.) 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.

(b.) 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. When a lost key is found by any one not connected with the Department a reward of 2s. 6d. to the finder must always be paid by the person through whose carelessness it was lost.

509. (a.) Chief Postmasters should periodically draw the attention of Postmasters to the necessity of inspecting all posting-boxes and seeing that they are in good repair and well taken care of

Locks and hinges should be frequently oiled. Postmen and other officers clearing the boxes must notice their state, 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. Form P.O. 108, "Report on Condition of Posting-box," is to be used at chief post-offices. If Chief Postmasters deem it advisable they may issue books to large sub-offices. Clearance officers are to be warned that any neglect to furnish a report when necessary will be seriously noticed.

(b.) Street receiving-boxes are to be repainted when required, the Secretary's approval being first obtained. The following specification is to be used, viz.: The boxes are to be first thoroughly cleaned and then painted with one coat of ordinary ready-mixed red paint. When this coat is sufficiently set there is to be applied one coat of No. 9 Ripolin red paint. Paint is not to be used from the original tin, but is to be emptied therefrom into a larger tin, so that it can be well stirred and mixed before being applied. No turps, terebene, or patent drier is to be used in the paint. Chief Postmasters and Postmasters are to ensure that the specification is strictly adhered to. When the colour of the boxes has faded (perhaps six months after painting) the box should be cleaned and a coat of carriage-varnish applied.

(c.) 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 the doors of round and hexagonal iron pillar-boxes.

(d.) A responsible officer must periodically inspect all boxes in which mail-matter is deposited. Any damage, insecurity arising from the shrinkage of wood, &c., should at once be reported to the Secretary.

510. Chief Postmasters and Postmasters at offices at which there are street posting-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 frequently than once a week. There is no need to post in all the boxes or in most of them so long as the person clearing has no knowledge of the dates or places of posting.

PRIVATE BOXES, CALL-BOXES, AND PRIVATE BAGS.

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

512. The form of application for a private letter-box is Acct. 62. The form is self-explanatory. A supply must be kept at each post-office at which private letter-boxes are provided, and no box is to be let without written application being made on this form.

513. (a.) Any application for a private box from a person known conclusively to conduct a betting business is to be refused. In any case in which there is reason, but not conclusive, to believe that an applicant for or the holder of a private box is engaged in a betting business a report is to be made to the Secretary, accompanied by any documentary evidence that may have been obtained, and instructions awaited.

(b.) 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.

514. (a.) When a private box is let, two keys are to be handed to the holder, the third key being held by the Postmaster. A receipt for the two keys must be taken on form Acct. 62. When a box is given up, the return of the keys must be immediately demanded. Every effort must be made to recover the keys, and if any cannot be recovered a record must be kept of the circumstances, and the value of the keys claimed from the holder.

(b.) 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 Stores Manager.

515. (a.) Chief Postmasters must obtain annually from Postmasters at offices at which private boxes are provided a return on form P.O. 110, of unlet boxes. The return is to be prepared after examination of all the boxes, and is to be compared with the records in order to ensure a proper check on the boxes in use, the payments therefor, and the custody of keys.

(b.) Postmasters are held responsible that locks of unused boxes at their respective offices are in good repair and the keys in their possession.

(c.) 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, putting the card upright inside the box, and drawing it tightly against the back of the box. At each office a frequent examination is to be made by a responsible officer, who should satisfy himself that all such boxes are securely closed.

516. (a.) At all offices at which there are private boxes Postmasters must see that the insides of the boxes are dusted at least once a month.

(b.) Postmasters are 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.

517. Strong linen-backed tags, obtainable from the Stores Manager, are to be used at chief post-offices and at the larger sub-offices for the special notices attached to private boxes for the guidance of sorters.

518. The receipt of registered or unpaid correspondence, also parcels or any other articles that cannot be placed in a private box, must be notified to the box-holder 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.

519. When correspondence has been deposited in a private box and delivery otherwise than through the box is applied for because the applicant is without the key, or for any other reason, the request is not to be complied with without the authority of the senior officer on duty, who will take care to satisfy himself that the person applying is the actual lessee of the box or his responsible representative. If the person is not known as the lessee or his actual representative he must be identified. Requests from other persons must be refused. At the principal chief post-offices the permission may be given by the Assistant Postmaster.

520. (a.) The hours during which private-box holders at chief post-offices 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 show signs of becoming dangerous they are to be replaced by candle-lamps. The Stores Manager supplies candle-lamps.

(b.) Postmasters should endeavour to prevent loitering in private-box lobbies. Tactful representation will do much in this direction. The attention of any persistent loiterer is to be drawn to the regulation published in the Guide, providing that any person who loiters in a post-office is liable to a fine not exceeding £5, and any person found so loitering may be ejected; and the case is to be reported.

521. (a.) A form is provided (Acct. 67) for giving notice to private box and bag holders of fees due. The form should be posted a week before payment is due. If the fee for a private box is not paid within fourteen days, or the fee for a private bag within one month after due date, the box is to be closed or the bag discontinued. But before closing a box or a bag against a Government Department the Controller of Accounts should be referred to.

(b.) When a private box or bag is surrendered during the currency of the period for which payment has been made, no refund will be allowed for any period less than a complete half-year or multiple thereof. It must be understood that the Department is under no obligation to make any refund, and that all such refunds are an act of grace and may be made only when specially applied for by the subscriber in writing and after approval by the Controller of Accounts.

522. The Postmaster should collect the fees for private bags and call-boxes in the same manner as fees for 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 receipt for retention and record.

523. 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 postal packets 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. The postal packets should be treated in the same way as other unpaid postal packets.

RAILWAY TRAVELLING POST-OFFICE.

524. 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.

525. The R.T.P.O. duty must be arranged, and travelling-allowances paid, in accordance with instructions which may be issued from time to time by the Secretary. The allowances are at present as under :—

For each hour of train-running, an amount of 6d. ; broken parts of an hour exceeding fifteen minutes in any day to count as a full hour. No allowance will be made for a part of an hour up to fifteen minutes.

Actual expenses incurred by an agent for meals and bed when he is required to stay over at an office other than his headquarters.

In addition, overtime at regulation rates for duty in excess of forty-four hours in one week. The time on duty is the actual time officers have to stay by the train.

526. (a.) R.T.P.O. clerks must on no account allow any one to travel in the mail-van unless he is a Postal Inspector or a 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.

(b.) Smoking in the mail-van is forbidden.

(c.) The delivery of letters on the journey to private individuals is forbidden.

527. The R.T.P.O. clerks must observe all the rules laid down for the guidance of officers performing ordinary postal duties.

528. Mails received along the line must be sorted immediately, 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, Mail 10, must be used. An entry should be made on the letter-bill of all mails despatched to wayside stations, showing separately the total number of bags and hampers comprised in the mail.

529. Registered articles dealt with on the R.T.P.O. are to be entered on registered-letter list, Mail 35. Such lists should be made out in duplicate. To guard against the loss of a list the forms should be numbered serially by means of a numbering-machine. If more than one list is used for one mail, they should be numbered and summarized on the following systems :—

- A 3 (a)
- A 3 (b)
- A 3 (c)
- A 3 (d)
- A 3 (e)
- A 3 (f) last.

The lists should then be summarized on the last sheet as follows :—

- (a) 20
- (b) 20
- (c) 20
- (d) 20
- (e) 20
- (f) 4

Total .. 104

This will ascertain the loss of a list with its relative letters, if that happens.

530. 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.

531. 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.

532. 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. The weight of a mail to be thrown off a moving train must not exceed 10 lb. Receptacles containing parcels must never be thrown from trains in motion. The same rule must be observed in connection with all mails which contain parcels, bundles of newspapers and other hard substances, and articles of a fragile nature. Such articles must not be enclosed in a mail which has to be thrown off a moving train, but must be despatched by a slow train.

533. Before leaving the mail-van at the close of each day's business, the senior officer 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. If the Railway Department's train-examiners examine the mail-van after arrival at destination, an officer is to remain in it until the Railway Department's examination has been made.

534. 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.

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

- No. 55. Registered-letter Book, used at chief offices and principal sub-offices for checking receipt in registration branch of registered articles received over the counter.
- No. 56. Sub-office Forward Registered-letter Record.
- No. 57. Record of registered articles received from Registered-letter Clerk for delivery by postmen.
- No. 58. Book of receipts for letters delivered to the public, used at chief offices, permanent sub-offices, and railway offices.
- No. 59. Record of registered articles received from Registered-letter Clerk by mail-room.
- No. 60. Receipt-book for registered articles received by the Registered-letter Clerk from mail-room.
- No. 61. Book of receipts given to the public for letters tendered for registration at offices at which is not used the combined registered-letter receipt and label (large size).
- No. 62. Book of receipts given to the public for letters tendered for registration at offices at which is not used the combined registered-letter receipt and label (small size).
- No. 63. Non - permanent Sub - office Registered - letter Delivery-book.
- No. 64. Registration Handed-over Book, used at all permanent sub-offices and at railway offices.

536. Form Mail 9 is a combined letter-bill and registered-letter list. (See Rule 370 (b).) It is to be prepared in duplicate by means of carbon paper. One copy is to be forwarded with the mail, and the other copy retained at the office of despatch as a record.

537. A special Registered-letter Receipt-book, R.M.D. 13, is issued 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.

538. (a.) The treatment of registered letters must be performed by officers in 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.

(b.) It is the duty of every officer who handles a registered letter to examine carefully its condition, so as to be able to say positively whether there is any reason to suppose that the letter has been tampered with, whether the flap is insufficiently fastened, and whether the envelope requires to be specially sealed. He must report to a superior officer any defect or injury to the letter. If he is unable to report to a superior officer he must note on the envelope the defect or damage he observes, and append his initials and the office stamp. If necessary a special report should be made out and forwarded with the registered article to the office of destination. In any case of doubt regarding injury to the letter or possible tampering therewith the delivering office must arrange for special delivery in order that the addressee may open the letter and check the contents in the presence of an officer of the Department.

(c.) 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.

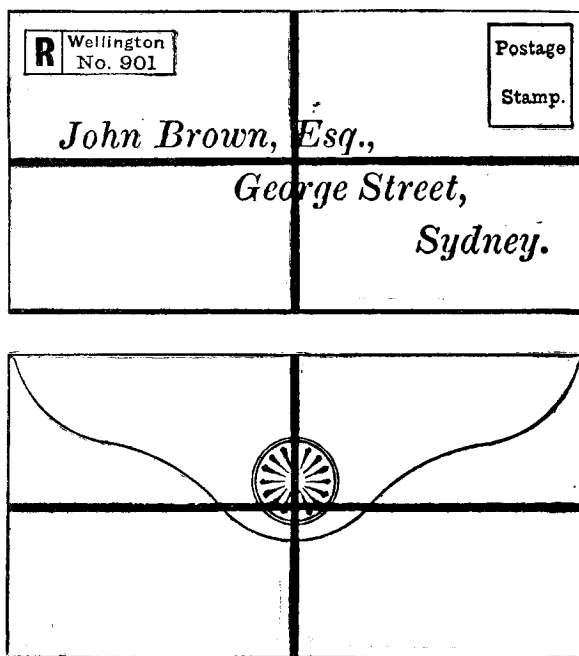
539. In every office there should be a registered-letter locker for the secure deposit of registered articles which await despatch or delivery. During office hours the key is to be in possession of the officer appointed to this duty, and after hours in the possession of the Postmaster or the senior mail 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. The despatching officer is held responsible for obtaining the registered articles prior to the despatch of each mail.

540. 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 Secretary under registered cover.

541. No article directed to initials or to a fictitious name can be registered.

542. (a.) To the person who presents a letter for registration a receipt must be given. The letter must be date-stamped, care being taken that the impression is clear, 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 diagrams), and deposited in the locker until despatched or transferred.

In marking the back care is to be taken to see that the horizontal as well as the perpendicular line crosses the flap, as shown in the second diagram. Where the flap is short, there is a risk of the horizontal line not crossing it unless particular attention is given to the matter. One of the registration labels is to be affixed by the counter clerk to each postal packet accepted for registration. At those offices at which the use of the combined registration receipt and label is authorized the receipt portion is to be initialled and date-stamped and handed to the person presenting the article for registration. At those offices at which Registration Receipt-book No. 61 or No. 62 is used the serial number on the registration label is to be entered on the receipt for the packet, and on the carbon copy, in addition to the other particulars. The labels are of two kinds—the one showing



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 and non-permanent 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 or a non-permanent 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 must 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. The Public Works Tenders Board is permitted to number registered letters with a numbering-machine. The letters will bear an impression made by a rubber stamp of a label like a registered-letter label, containing the words "Public Works Tenders Board," and a number will be given by the Secretary of the Board.

(b.) 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.

(c.) 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. The counter officer will give a receipt on the list or lists for the number of articles received, and enter in the body of the list or lists the total number of the articles. At offices at which Receipt-book No. 61 or No. 62 is used it will suffice to enter on the receipt the first and last number with the word "to" between them.

543. 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.

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

545. Packages containing bank cheques, drafts, &c., for stamping by the Stamp Duties 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.

546. Registered articles posted in New Zealand 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. If any such 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.

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

548. A registration label which has become detached from a registered packet may be reaffixed 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.

549. (a.) Letters directed to places within the Dominion and Australia supposed to contain watches, or jewellery above 10s. in value, or coin, or bank-notes, which have not been registered, must be registered in the ordinary way. 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. 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 6d., and be treated in all other respects as registered letters. If, on being opened in the presence of an officer of the Post Office, the letters are found not to contain such aforementioned articles or any of them, the registration fee and amount of the surcharge are to be refunded, after the authority of the Secretary has been obtained.

(b.) Unregistered letters supposed to contain watches, or jewellery above 10s. in value, or coin, or bank-notes, if directed to any country other than New Zealand or Australia, are to be sent to the Dead Letter Office. (See Rule 540.)

(c.) The officer who detects an unregistered packet containing a valuable article which should be registered must make an entry in the book provided for that purpose, and satisfy himself that the senior officer taking over the article places his initials against such entry. The detecting officer should initial the entry as well. This procedure will effectively protect both the detecting officer and the officer who subsequently deals with an article subject to compulsory registration.

550. Letters or sealed packets 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 the compulsory registration 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.

551. (a.) A letter addressed to any place within or beyond 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 both receipt and cover of letter marked "Irregularly posted." Any such letter not fully prepaid, including the registration fee, must be surcharged double the deficiency. Except in the case of specific inquiry the public should not be informed that a fully prepaid registered letter dropped into the posting-box is accorded the full benefits of the registration system.

(b.) 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.

552. (a.) Postmasters and other controlling officers are required to see that the public are directed to register articles of value in accordance with the regulations, and that any failure to do so is met by compulsory registration. When valuables are received in an unregistered packet by a departmental officer in his official capacity the attention of the sender is to be specially directed to the regulation requiring packets containing valuables to be registered, and to the risk incurred in the sending of the packet unregistered. The case is also to be reported to the Secretary.

(b.) 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.

553. 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.

554. 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.

555. Registered articles despatched from one chief office to another, or to foreign offices, must be enclosed in the special registered bags or packets. They are to be counted and checked by a second officer, who is required to initial the letter-bill or list, as the case may be, and to witness the sealing of the bag.

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

557. (a.) 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. When the articles are being checked against the registered-letter list or letter-bill the entries on the list or letter-bill are not to be struck out, but a pencilled tick is to be placed against each entry as it is checked. The officer checking entries of registered articles on the registered-letter list or letter-bill for the purpose of seeing that the relative registered articles have been correctly disposed of is to initial the registered-letter list or letter-bill, as the case may be.

(b.) 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.

(c.) 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.

558. 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, 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.

559. As a rule, money-order offices only are used as circulating offices, and at those offices a Sub-office Forward Registered-letter Record, Book No. 56, is to be kept, in which all forward registered letters should be entered which are not entered in Book No. 58. Registered-receipt Book No. 58 is used only at a permanent or a railway office. A non-permanent office depends on its permanent circulating office supplying the green receipt on registered correspondence for the addressee's signature. In order that this rule can be strictly carried out, each permanent Postmaster must keep a list of the sub-offices in his circulation for office guidance, and must submit a copy to the Chief Postmaster for revision and approval.

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

561. 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 (except at those offices at which back-stamping has been abolished), 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 postman who is to deliver it, 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 non-permanent office for delivery must be at once entered in Book No. 63, Sub-office Registered-letter Delivery-book. At sub-offices which are non-permanent the addressee, besides signing the receipt, should be asked to sign in the Registered-letter Receipt-book No. 63.

562. (a.) A postman 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.

(b.) When a registered article 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 articles 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 539), and the proper card with the address and number of the article must be placed in the box or pigeon-hole in which the ordinary letters await delivery, so that the delivering officer may see that there is in the locker a registered article. The registered articles in the locker must be compared with the cards daily.

(c.) Notice of a registered article for the holder of a private box must be given by placing a notice card in such private box, and if the article 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 article 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. Registered correspondence for private boxes which has been in hand for twenty-four hours is to be delivered by postman.

563. 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 performed properly and regularly.

564. Registered articles for private-bag holders must be enclosed, with receipts attached, in the first bag despatched, and advised on private-bag letter-bill, Mail 11. The despatching officer must bracket the entries in the space provided for the addresses of registered letters and insured or ordinary parcels, and show in figures opposite the bracket the total number of such articles forwarded. The deposit of such articles 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.

565. (a.) When the sender of a registered article has prepaid the special charge for an acknowledgment of delivery, a card, P.O. 1, must be prepared at the office of origin, and is to be securely attached to the registered article. 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 must be written in specially prominent letters "A.R.," or the words "Acknowledgment of delivery." A Government Department should be charged the usual fee of 2½d. for information supplied in connection with acknowledgment of delivery of a registered article. When an advice of delivery for an article addressed to a place beyond the Dominion is applied for subsequent to the posting of the registered article the 2½d. fee is to be enclosed in an envelope and submitted with the A.R. card to the Secretary (Postal Division), through the Chief Postmaster of the district. Particulars of despatch from New Zealand are to be furnished.

(b.) 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." 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."

566. On receipt of registered articles they should be carefully examined, to see whether any of them bear the inscription "Acknowledgment of delivery," "*Avis de reception*," or the impression of a stamp "A.R." If no A.R. card be received with a letter bearing such inscription or impression, an acknowledgment of delivery must be made out on card P.O. 1. The addressee's signature must be obtained on the A.R. form on delivery of an A.R. article; but, if the addressee's signature cannot be obtained, the signature of an agent authorized in writing may be taken on the understanding that the sender of the article may require the addressee's personal signature to be appended later. The words "Authorized agent" must be inserted below the agent's signature.

567. When entering in the green-receipt book registered articles which are accompanied by an A.R. form, the letters "A.R." must be written or stamped prominently on the receipt, and also on the carbon copy. The officer returning the A.R. card to the sender will initial the letters "A.R." on the receipt as an indication that the acknowledgment form has been so disposed of; and the officer finally placing the completed green receipt in the book will be held responsible for seeing that the entry "A.R." thereon has been initialled as directed herein.

568. Immediately after delivery of the letter the A.R. card should be stamped, signed, and forwarded, free of postage, as an unregistered article to the sender, whose name and address are shown on the reverse side of the card.

569. (a.) 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.

(b.) 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.

570. A registered article which, after delivery to the representative of the addressee, may be redirected unopened, and reposted 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 carbon copy with the name of the original office of posting as well as the serial number shown on the label.

571. 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 articles received for delivery. Receipts bearing the letters "A.R." are to be checked carefully to see that they are initialled as an indication that the form has been returned as directed in Rule 568. All registered articles for sub-offices which pass through the chief office must be entered in the Chief Office Receipt-book No. 58, and the form of receipt for signature by the addressee must accompany the letter and be returned by the Postmaster immediately after the letter has been delivered.

572. 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.

573. 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 registered articles advised thereon, and the articles are to be arranged in the order in which they are entered on the list. If the registered articles 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 articles are entered.

A registered article within New Zealand 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. When despatched to a country beyond New Zealand, a registered article is to be advised on the list by the name of the office of posting and by the serial number only.

574. 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.

575. Registered lists for places abroad 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 Secretary (by the first opportunity, pinned to the corresponding statement of foreign mails), and the third retained at the office of despatch.

576. It is strictly enjoined that every irregularity in regard to registered articles be reported to the Secretary, form P.O. 52 being used for the purpose.

577. If a registered article 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. The loss or theft of a registered letter or a postal remittance letter must also be reported by telegraph to the Chief Postmaster, who in the case of a postal remittance letter must immediately telegraph the circumstances of the case to the Secretary, and in the case of a registered letter must notify the Secretary by telegraph without delay, after the preliminary inquiries have established the fact that the registered letter has been lost or stolen.

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

INSURANCE OF LETTERS.

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

579. (a.) At offices to which 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.

(b.) The usual receipt given for registered letters, with written thereon the words "Insured for ——— pounds," must be made out and handed to the sender. The number of pounds must be expressed in words, and not in numerals. The registration receipt number must be placed on the insured letter and the letter marked with blue pencil in the same manner as a registered article.

(c.) The amount for which a letter is insured must be shown on the letter and on the receipt in gold francs at the side of or below the amount of the insured value in English currency. This does not apply, however, to insured letters addressed to the United Kingdom.

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

581. 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 2.

OUTWARD MAILS TO THE UNITED KINGDOM.

582. (a.) 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. 52.

(b.) 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 strong envelope must be sent to the Dead Letter Office.

(c.) 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.

(d.) Letters addressed to initials, or directed in pencil, or clearly containing any of the articles which are specially prohibited from transmission in insured letters, should be sent to the Dead Letter Office.

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

584. 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.

585. At the office of exchange all insured letters ready for despatch must be entered on the special insured letter-bill. Each column is to be carefully filled up with the exception of columns 7 and 8, which are to be left blank. The insured letter-bill is to be prepared in triplicate with carbon paper; the top copy is to be forwarded with the letters, the second copy is to be sent to the Secretary (Postal Division), and the bottom copy is to be retained at the office of despatch. The routes by which insured letters may be forwarded are shown in column 5 of the Foreign-letter Table of the Guide. Insured letters for the United Kingdom and for those countries to which they are despatched via the United Kingdom are to be forwarded by the San Francisco and Vancouver routes.

586. 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.

587. (a.) 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." 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 middle of the mail.

(b.) All insured letters for the United Kingdom or for passage through the United Kingdom must be placed in the mail for London only.

588. The number of the bundles of insured letters sent in a mail must be entered on the front of the letter-bill, Mail No. 31 or Mail No. 33, 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."

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

INWARD MAILS FROM THE UNITED KINGDOM.

590. (a.) 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 587 and 588 have been complied with. If the bundle is insecurely packed, the fact must be reported by verification-note.

(b.) 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 articles. Discrepancies in the weight of an insured letter should be noted on the special bill, but not on the cover of the letter.

(c.) 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 Secretary with a full report, together with a verification-note in duplicate.

(d.) 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.

(e.) Should it be found that a letter has been insured for a greater sum than the real value of the contents, a full report should be furnished to the Secretary.

591. 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."

592. When insured letters received from other countries are sent from place to place in the 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.

593. All the insured-letter bills despatched to New Zealand, together with any verification-note relating thereto, are to be forwarded to the Secretary as soon as possible.

PARCEL-POST.

GENERAL AND INLAND.

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

594. (a.) Except in the case of firms posting an average of twenty or more parcels daily, the sender is to fill in form P.P. 16 in every case, and to present one with each parcel. A numbered label is to be attached to the address side of the parcel, and the duplicate label is to be affixed to form P.P. 16 in the space provided. The form should then be date-stamped and initialled, and the counterfoil, with the relative label number entered thereon, detached and handed back to the sender. The numbered label, if it does not bear the name of the office of posting in print, is to be carefully marked with the name before it is affixed to the parcel, the office stamp, with the date-type removed, being used for the purpose. If the date-type cannot be removed, the name may be written in. Any failure to mark the name or to mark it clearly will be seriously noticed.

All parcel-post labels are printed in series of 1 to 1,000. All permanent offices are to be supplied with full series or any number of series, as their requirements demand. Non-permanent and railway offices are to be supplied with any portion of a series as required by them. Firms posting more than 1,000 parcels annually may be supplied with parcel-post labels on the authority of Chief Postmasters, without reference to the Secretary.

(b.) Any firm posting an average of twenty or more parcels daily may be supplied with lists (P.P. 12, "Lists of Parcels posted") in lieu of form P.P. 16, if the firm so desires. The lists are to be prepared in duplicate and presented with the parcels. The entries are to be checked with the parcels, a tick being placed against each entry. The lists are then to be signed and date-stamped, one copy to be handed back to the sender and the other copy retained and filed for reference. It is not 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. P.P. 12 lists may also be used for parcels addressed to places beyond the Dominion.

(c.) When accepting several parcels from one sender, especially when list P.P. 12 is used, counter officers are to take care that parcels for which a receipt is given are actually received.

595. (a.) The forms P.P. 16 and lists P.P. 12 are to be filed at the office of posting and carefully preserved for reference, each day's forms or lists being tied up separately. The forms and lists are to be retained for a period of one year and then destroyed.

(b.) When a form P.P. 16 or list P.P. 12, after being filed, is removed from the bundle and is temporarily attached to an inquiry paper, a slip must be inserted in lieu thereof showing the particulars of the form or list and the number of the file to which it is attached.

596. (a.) When a parcel is presented the address on the card should be compared with that on the parcel to see that one is identical with the other. 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.

(b.) The parcel must then be weighed and measured, care being taken before it is finally accepted 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, on the address side, by the sender. Special care must be exercised in weighing a parcel addressed to a foreign place; and in no case must the slightest excess weight be allowed. The officer who accepts a parcel is responsible for any deficient postage. The greatest care must be exercised in the cancellation of the postage-stamps, in order to secure distinct impressions and to avoid damaging the cover or contents. The cancellation is to be done before the parcel leaves the counter. Supervising officers are to give these matters careful attention and to report any failure that may come under their notice.

597. In order to indicate the class of inland parcel accepted for transmission, form P.P. 16 and counterfoil are to be enlaced "XT" for an express-transit parcel, "XD" for an express-delivery parcel, "R" for a registered parcel, "F" for a fragile parcel, and "I" for an insured parcel.

598. The "Fragile" label, P.P. 32, is to be affixed to parcels of a fragile nature for places overseas only. All inland parcels marked "Fragile" must have paid thereon a special fee of 6d. or 9d. as the case may be, and have affixed thereto the special "Fragile" label provided for the purpose. The "Fragile" label and any other label must be affixed to a parcel on the address side.

599. When the sender of an inland parcel desires the personal receipt of the addressee, a fee of 2½d. is to be charged, and the usual A.R. card used to obtain such receipt. The A.R. card, when completed, is to be returned from the office of destination direct to the sender.

600. 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 marked by a responsible officer thus:—

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

The irregular acceptance of the parcel should be reported.

601. A Postmaster or other responsible officer is permitted to accept, *under special circumstances*, and at his own discretion, an inland parcel slightly in excess of the regulation size or weight, provided the contents cannot be divided, an additional initial rate of postage being charged thereon.

602. 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, the address of the parcel being given and, in the case of a prohibited article, the contents described.

603. (a.) 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. 15.

(b.) 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 attach the label, "Post Office accepts no risk." This label must also be attached to fragile parcels addressed to places outside New Zealand, and in both cases the label should be initialled by the sender or the person presenting the parcel.

(c.) The regulation requiring sharp instruments, liquids, and semi-liquids, &c., to be securely packed so as to prevent all risk or injury to other parcels or to officers of the Post Office must be strictly enforced. A slight relaxation may be permitted, at the discretion of officers, in the case of bottles of liquids for inland transmission. (See Rule 605.)

604. (a.) Parcels containing perishable articles such as fish, fruit, flowers, &c., must have a special label, "Perishable," affixed to the wrapper, and, except when paid for at express-transit rates, must also be labelled "Post Office accepts no risk."

(b.) 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 Secretary. The particulars of any parcel destroyed must also be entered in the Returned-parcel Record.

605. Parcels containing bottles of liquid, if very securely packed in corrugated straw-board, may be accepted for transmission by inland parcel-post on the distinct understanding that the sender is to accept not only the risk of the breakage of the parcel itself, but also the risk of being called upon to pay for any damage which might result through the liquid coming in contact with any other part of the mail or with any Postal officer. The sender of a parcel so packed must mark the parcel to show that it contains liquid, and must pay the "Fragile" fee. This authority is to be exercised at the discretion of officers. The regulations in regard to the packing of liquids are not altered, and the public are not to be informed of the discretion given to officers to accept parcels containing liquids not packed strictly in accordance with the regulations.

606. 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 Detained and Unclaimed Parcel Book, and a notice sent to the sender on form P.P. 15, 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.

607. 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.

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

609. Except as provided in Rules 442 and 473 (a), the rule forbidding that a letter should be handed back to the sender applies equally to a parcel.

610. When a separate parcel-mail is made up a bagging-docket showing the initials of the despatching officer and the date-stamp of the office of despatch must be enclosed in each receptacle. In the event of a parcel being missent the bagging-docket must be attached to the error report. When a separate parcel-mail is not made up and letter-bill Mail 9 is used, the docket is to be attached to the letter-bill; but when sub-office letter-bill Mail 10 is used the total number of parcels despatched in each mail is to be entered on the letter-bill, a bagging-docket not being required. When the number of parcels despatched is not advised on letter-bill Mail 10, or the advice on the letter-bill does not agree with the number received, the error is to be reported by post to the despatching office. Parcels addressed to private bags must be entered on the private-bag letter-bill.

611. When an inland parcel is presented for registration, it must be accompanied by form P.P. 16, the usual fee of 3d. being charged. The receipt given for it is to be on the counterfoil of the form P.P. 16. Both form P.P. 16 and the counterfoil are to be superscribed "R." The value is to be taken as £2. No question is to be raised with the public on the difference between registered and insured parcels. The parcel is then to be treated in all respects as an insured one as indicated in the next rule.

612. When an inland parcel is presented for insurance for any sum not exceeding £2, a fee of 3d. is to be charged thereon, and the parcel is to be treated in the same way in all respects as a parcel insured for a higher amount, except that no special wrapping or fastening is to be required for it, and no insurance certificate need be made out. The sender must fill in form P.P. 16, and also insert thereon the actual value of the parcel. The officer accepting the parcel must superscribe the card "Insured for [£][*Insert actual value*]," and must initial the entry. The counterfoil of form P.P. 16 must also be superscribed "I." No claim arising through the damage to inland insured parcels will be entertained unless, where necessary, the special "Fragile" fee of 6d. or 9d. has been paid. (See Rule 678.)

613. At chief post-offices registered and insured parcels are to be entered on parcel-bill P.P. 13, which is 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 folded and addressed on the form itself to the Postmaster of the office to which the mail is addressed and is to be forwarded with the letter-mail, and the third copy is to be retained at the office of despatch. At sub-offices at which the use is authorized of letter-bill Mail 9, any registered or insured parcels that may be forwarded in a mail accompanied by that bill are to be entered on parcel-bill P.P. 13; but in all other instances registered and insured parcels are to be entered on the letter-bills.

614. (a.) Parcels are despatched in hampers, baskets, boxes, or bags. Chief Postmasters will see that as few separate receptacles are used as possible. The use of unnecessarily large receptacles or of an unnecessary number must be avoided. The weight of a receptacle containing parcels must not exceed 112 lb.

(b.) Hampers, baskets, or boxes are not to be used for inland parcels that do not bear the special "Fragile" fee of 6d. or 9d. unless space that would otherwise be vacant is available. Parcels containing eggs, umbrellas, and other fragile articles must have the special fee paid thereon, but the fee is not charged on umbrellas, golf-sticks, fishing-rods, &c., exceeding in length 3 ft. 6 in. Umbrellas must always be sent in umbrella-wrappers or in long hampers protected by special boards supplied by the Stores Manager. If a proper umbrella-receptacle is not available at the office of despatch, application for a suitable receptacle should be made to the chief post-office. Wooden parcel-boxes, being unsuitable for

heavy parcels, are to be used only for bulky parcels of light weight, such as hats, &c. Wooden boxes should not be used when it is necessary to transfer parcels to coaches or motor-cars. In any case in which a small hamper is not available for the despatch of a fragile parcel by coach or motor-car, and it is necessary for the parcel to be forwarded loose, the controlling officer at the office of despatch is to see that the parcel is deposited in a place suitable for its safe custody, and that the contractor gives a receipt for it. Mail-contractors who may have special authority to carry parcels loose must be impressed with the necessity for the proper protection of the parcels. If loose parcels are not properly protected, the authority for their despatch unenclosed is to be withdrawn. Parcels carried by a mail-contractor loose must invariably be entered on the waybill accompanying the mail. Fragile parcels, when addressed to offices served by packhorse, may be packed in bottle-baskets, which may be enclosed in the mail-bag when being carried by packhorse. Otherwise, the enclosing of bottle-baskets in mail-bags is not permitted. The larger bottle-baskets must be suitably secured, sent unenclosed, and entered on waybills. The smaller-sized bottle-baskets must be enclosed in hampers.

(c.) A canvas "Fragile" label is to be attached to every parcel-post receptacle containing fragile parcels, if the receptacle is not lettered "Fragile."

(d.) Oversea fragile parcels will not be charged the special fee to ensure their despatch in hampers, boxes, or baskets in the inland service. Parcels posted in New Zealand for despatch overseas, and also those received from abroad for delivery within New Zealand, are to be forwarded in the inland service in bags unless there is reason to suppose that the parcels would be damaged by being so conveyed, in which case hampers should be used.

615. Parcels must be carefully handled and packed. In the event of damage to a parcel through careless handling or packing the officer responsible will be liable for the amount of any claim in respect thereof. Heavy parcels are to be placed at the bottom of the receptacle, and the lighter or more fragile articles, such as cardboard boxes and packets of photographs, 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.

616. Canvas address labels must in every case be attached to parcel-post receptacles. The use of wooden labels for addressing such receptacles is forbidden. Hampers containing express-transit parcels must bear a special yellow label, which must be placed above the ordinary address label.

617. All labels used with parcel-post receptacles should be carefully preserved, and, with the exception of "Empty" labels, promptly returned to the office of origin. Labels marked "Empty" received in excess of requirements are to be forwarded to the of Stores Manager for reissue.

618. A record of the total number of hampers despatched in a mail must be kept on the traffic-sheet or in the Daily Register of Mails Despatched.

619. For those shipping companies which are not paid on the basis of statistics the weight-docket P.P. 19 must be made out and forwarded to the Controller of Accounts 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.

620. No payment is to be made for parcel-mails that do not exceed in weight 1 lb., or in respect of parcels conveyed a second time by steamers owned by the same company or proprietors.

621. (a.) 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 or other suitable distributing office, as soon as possible. Controlling officers must see that no undue accumulation of hampers is permitted.

(b.) Any avoidable failure to return "empties" promptly will be severely noticed. Empty receptacles must not be left exposed to the risk of damage from the weather or other causes. Baskets, &c., when returned should be enclosed, as far as practicable, one within the other. "Empties" are not to be sealed, although they must be entered on the waybills as if they were full. Empty receptacles being returned by rail should be forwarded in regular mail-trains, and not deposited in roadside vans. All such empty receptacles are to be labelled with the special blue label marked "Empty," as well as with the usual address label; and the word "Empty" must not appear on the address label.

622. (a.) 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. Hampers, &c., are to be examined by responsible officers periodically, and as soon as any part is noticed to be showing signs of wear or breakage the receptacle is to be forwarded to Wellington at an early opportunity. A label is to be attached stating that when empty the receptacle is to be sent to the Stores Manager for repair. No hamper, basket, &c., in an unsafe condition is to be used under any circumstances.

(b.) Postmasters and controlling officers generally must see that messengers and others who deal with hampers and other parcel-post receptacles exercise every care in handling them. 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. Special efforts must be made in post-offices, at railway-stations, and on wharves and steamers to minimize wear-and-tear to parcel-post receptacles. Any officer, permanent or non-permanent, found guilty of cutting straps, or otherwise wilfully injuring any parcel-post receptacle, will be required to pay the full cost of repairs, and will, in addition, render himself liable to severe penalties.

623. (a.) Under no circumstances is a parcel-post receptacle to be issued to a Government Department without express authority being first obtained from the Secretary.

(b.) Hampers lent to Government Departments, and containing large packages of official papers, are not to be forwarded by registered post.

624. 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, except in the case of express-transit parcels, which must invariably be accepted up to the time of the closing of the ordinary letter-mail and forwarded by that mail.

625. Parcels which can conveniently be sent by slow trains are not to be sent by express trains. This rule is to be read subject to the provisions of the express-transit system. As far as possible only express-transit parcels are to be forwarded on R.T.P.O.s.

626. When a parcel for delivery is observed to be damaged the addressee should be requested to open it in the presence of the delivering officer in order that the extent of the damage may be immediately determined. This will place the Department in a better position to deal with any claim which may be made on account of the damage. No suggestion should, however, be made relative to compensation either to the sender or to the addressee of a damaged parcel. Neglect of this rule may result in the officer at fault being required to pay any claim which may arise in connection therewith.

627. 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.

628. 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 chief post-office at or near the port from which the steamer takes her final departure will be the despatching office. Parcels from other places must reach the despatching office at least four hours before the closing of the ordinary mail.

629. Parcel-mails for places beyond New Zealand are made up as follows:—

Invercargill to ..	{ Hobart, Melbourne, London, Brisbane, Sydney, Melbourne, Adelaide, Perth,	{ Adelaide, Perth. San Francisco (by San Francisco route only), Chicago, Seattle (by Vancouver route only), Vancouver,
Auckland to ..	{ Hobart, Cape Town, Durban, Dhanushkodi, Colombo, Singapore, Hong Kong, London, Brisbane, Sydney, Melbourne, Adelaide, Perth,	{ Papeete, Nukualofa, Haabai, Vavau, Suva, Pago Pago, Manila. Colombo, Singapore, Hong Kong, San Francisco (by San Francisco route only), Chicago, Seattle (by Vancouver route only), Suva, Papeete.
Wellington to ..	{ Hobart, Cape Town, Durban, Dhanushkodi, London.	
Christchurch to	London.	
Dunedin to ..	London.	
Rarotonga to ..	San Francisco.	

It may, however, happen that a steamer will leave another New Zealand port, in which case a special mail should be made up.

630. The parcel-mails for Seattle (by Vancouver route only) and San Francisco (by San Francisco route only) are to include registered parcels for the whole of the United States of America, 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. Registered parcels for the United States to be forwarded to Seattle are to be enclosed in a separate receptacle from the ordinary parcel-mail. The parcel-mail from Rarotonga to San Francisco is to include all parcels for the United States of America.

631. 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.

632. 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.

633. (a.) When a parcel is presented for despatch to any place outside the Dominion (the Cook Islands and Western Samoa not excepted), the sender must be furnished with the necessary Customs declaration form or forms (P.P. 23), and requested to fill in the information required. The declaration or declarations must then be date-stamped and either securely gummed or pinned to the parcel as indicated in column 7 of the Foreign Parcel-post Table of the Guide. This column also shows the number of identical copies of Customs declarations required for parcels addressed to the different countries. Officers accepting parcels for the United Kingdom are to see that the particulars of the Customs declarations are full and precise, and that in the case of parcels containing articles of different kinds the exact quantity of each kind is stated; also, in the case of parcels containing dutiable articles of British Empire origin, are to direct the attention of the senders to the necessity for enclosing certificates of origin in the relative parcels.

(b.) 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.

(c.) A despatch-note (form P.P. 24) in addition to the usual Customs declaration is required for parcels addressed to certain foreign countries. The despatch-note, which is to be filled in by the sender, is to be pinned to the parcel under the string. The information as to the countries concerned is shown in column 7 of the Foreign Parcel-post Table of the Guide. Should a parcel for which a despatch-note is required be received at an office which despatches oversea parcel-mails, without the necessary despatch-note, a despatch-note in respect of the parcel is to be prepared and attached to the parcel by such despatching office concerned.

(d.) The accepting officer must see that a permit to export is presented with the parcel when such is necessary. The words "Permit produced" must be entered in the "Remarks" column of the parcel-bill against the entry after the permit has been exhibited. A permit of the Minister of Internal Affairs must be produced for the despatch beyond the Dominion of any parcel containing a Maori antiquity or the skins or feathers of native birds. In any case of doubt whether an article comes within the definition of a Maori antiquity (see Guide) the matter should be referred to the Secretary for decision, the article in doubt being held meanwhile.

634. When a parcel is presented for despatch to the United Kingdom or Fiji, the sender's attention is to be drawn to the regulations published in the Guide, providing for the abandonment, delivery at an alternative address, or the return, of the parcel.

635. 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 P.P. 45 (ordinary fully prepaid parcels) and P.P. 46 (all other parcels).

Ceylon	}	on P.P. 43.
India		
Straits Settlements		
Hong Kong		
Tonga		
French Settlements of Oceania	}	on P.P. 44.
United States of America		

Other places on P.P. 41 and 42.

636. 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 Secretary 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, and, in the case of Dhanushkodi, two copies of the parcel-bill are to be enclosed with the parcels in the parcel-receptacle. 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. When despatching the first mail of the year the number of the last mail of the preceding year should also be shown; thus on bill No. 1 for 1922 the following entry would appear: "Last mail despatched in 1921—30." On parcel-bills which provide three rate-columns parcels in weight not over 3 lb. are to be entered in the first column, over 3 lb. but not over 7 lb. in the second column, 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.

637. All parcel-mails for London must be accompanied by a receptacle-list, P.P. 48, and a waybill, P.P. 51, copies of which must be sent to the Secretary. In the case of parcel-mails for the United Kingdom despatched from Auckland, Christchurch, and Dunedin, via Wellington, the receptacle-list, P.P. 48, relating to the mail must be addressed to the Supervisor, Overseas Mails, Wellington, and the mail must be entered on the ordinary waybill instead of on the special waybill P.P. 51.

638. A ticket, P.P. 40, must be enclosed in every receptacle despatched, and must be so placed as to be immediately found on the opening of the receptacle. As these tickets are for the purpose of facilitating the checking of mails on arrival, no receptacle should be despatched without one.

639. A parcel-post address label is to be affixed to each receptacle.

640. Parcels despatched to the United Kingdom, including insured, are to be forwarded in United Kingdom parcel-bags.

641. A white-and-blue fly-label is to be attached to all parcel-receptacles from New Zealand addressed to Perth which are despatched via Sydney.

642. 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.

643. (a.) All parcel-receptacles belonging to other Administrations are to be returned to the country of origin by the first opportunity, as many as necessary being used for enclosing parcels. Such receptacles must not be returned in any other way than through one of the offices making up direct parcel-mails for the country of origin.

(b.) In order to minimize the number of empty receptacles carried along the coast, receptacles belonging to other Administrations may be used for the transmission of parcels to the final port of embarkation (usually Wellington), but with this exception the use in the inland service of receptacles belonging to other Administrations is strictly forbidden. Any irregular use in the inland service of parcel-post receptacles belonging to another Administration is to be reported to the Secretary.

(c.) The despatch from one New Zealand office to another of receptacles belonging to other Administrations must always be advised on form P.P. 48.

(d.) 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. When being returned, empty receptacles must be sealed. The weight of empty receptacles should be included in the advice of gross weight and tare in parcel-bills to London.

ARRIVAL OF FOREIGN PARCEL-MAILS.

644. Parcel-mails must be subjected to the same scrutiny as ordinary mails.

645. Parcels must be carefully unpacked, one by one, and, with the exception of ordinary parcels from the United Kingdom, checked with the parcel bill, and if any parcel is 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.

646. Parcel-mails made up in London are divided as follows:—

Parcel-mail for	Contains Parcels for Postal District of
Auckland ..	Auckland, Hamilton, Thames.
Christchurch ..	Christchurch, Timaru.
Dunedin ..	Dunedin, Oamaru, Invercargill.
Wellington ..	Wellington, Wanganui, Gisborne, Napier, New Plymouth, Blenheim, Nelson, Greymouth.

647. 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 forwarded to the Secretary (Postal Division), General Post Office.

648. When intercolonial or foreign parcel-mails are opened at offices other than those to which they are addressed, the parcel-bills on which the Customs duty has been assessed should be sent to the Secretary (Postal Division), and duplicates to the office of address. (But see Rule 853.) Parcel-bills are in all cases to be checked, signed, and date-stamped at the offices at which the mails are opened.

649. Receiving officers must weigh the parcel-mails received from London when such mails have been conveyed along the New Zealand coast by steamers not owned by the owners of the steamers by which the mails have been conveyed to the Dominion. In such cases the gross and net weights must be entered on the parcel-bill, and the net weight must be entered on the advice of reshipment

(form P.P. 49). 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. Ordinary parcels from London are not entered separately on the parcel-bill, the total number only being advised. Transit parcels are entered briefly and the number at each point of the scale shown. Insured, cash-on-delivery, returned, and redirected parcels are advised individually on the parcel-bill, and officers should satisfy themselves that these parcels are correctly entered in the columns provided. Great care is to be taken to see that the number of all parcels received in each class agrees with the number advised on the summary of the parcel-bill.

650. An abstract of the contents of each parcel-mail received from London must be made on form P.P. 20, and sent to the Secretary.

651. 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 if they do not already appear thereon.

652. Parcels which may be received from places abroad as registered are to be treated as such and the registration continued to destination.

653. 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 P.P. 50, and the form forwarded with the parcel-bill to the Secretary.

654. (a.) 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 Rules 846-854.)

(b.) On receipt of a parcel-bill at chief offices from places beyond New Zealand, including Western Samoa, the senior parcels clerk will stamp "Invoice" against all those entries which experience proves will require the production of an invoice as a guide to assessment, and for the entries so marked a card on form P.P. 36 must be prepared for posting on the subsequent arrival of the mail.

655. 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.

656. (a.) 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.

(b.) 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.

657. 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 P.P. 39. 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 P.P. 39.

658. 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.

659. (a.) 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, or the Assistant Postmaster. On no account may the duty be assessed by an officer of the Post and Telegraph Department.

(b.) Officers must use discrimination in challenging packets of mail-matter supposed to contain dutiable articles. Parcels are not to be challenged haphazard.

660. Parcels addressed to officers of H.M. visiting ships or to officers' wives are exempt from Customs duty and redirection charges. Such parcels are not to be examined.

DELIVERY OF PARCELS.

661. A receipt must be taken on the proper form from the addressee on delivery of every parcel. It is to be held at the office of destination for a period of two years for production if required. For the purpose of taking receipts for parcels the following are provided:—

(a.) Delivery-receipt Book, P.P. 5, for use at all offices where parcels are delivered by postman or other departmental officer.

(b.) Counter-delivery Receipt-book, for use in all cases where parcels are delivered at the post-office.

(c.) Contractor's Delivery List, P.P. 3.

662. (a.) The delivery of parcels will, as far as possible, be made by the postmen 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 at a chief office to deliver parcels must give an acknowledgment, by means of the delivery-docket P.P. 5, 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.

(b.) At a place at which a contractor is paid for the delivery of parcels at an amount per parcel, a parcel is not to be sent out for delivery more than once. If the parcel cannot be delivered when it is first taken out a notice (form P.P. 38) is to be sent to the addressee, and the parcel held for delivery on application at the post-office. A record is to be kept showing the date on which the first notice is sent out, and if the parcel is not called for within two days a second notice is to be posted. Further notices are to be sent out if required. This arrangement is made so that the Department will not have to pay for the delivery of a parcel more than once.

663. When a parcel is returned by a contractor as undeliverable, the parcel clerk will make out form P.P. 54 to ascertain from the postmen whether the addressee is known by them.

664. All registered and insured parcels are to be delivered by officers of the Department, not by contractors.

665. A card, P.P. 14, requesting the addressee of a parcel to obtain delivery at the post-office, is to be left at the house of the addressee where a departmental carrier has failed to elicit a response to his call; and card P.P. 2 is to be used to notify a private-box holder of a parcel awaiting delivery.

MISSENDING OF PARCELS.

666. Any parcel missent within the Dominion should be carefully marked accordingly, and the fact reported on error-report form P.O. 52.

667. 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 the parcel 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. No prepaid rates, however, are to be entered on the parcel-bills when missent parcels from the United States of America are forwarded to destination. If 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.

668. 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 Secretary.

REDIRECTION AND RETURN OF PARCELS.

669. 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.

670. (a.) Redirected parcels are liable to a new rate of postage for each redirection, except parcels addressed to His Excellency the Governor-General and his household and to officers and seamen of His Majesty's visiting ships in New Zealand waters, which are readdressed without charge within New Zealand.

(b.) Any charges for redirection at the addressee's request which may have accrued on an undelivered inland parcel are to be waived on the return of the parcel to the sender.

671. Any parcel that may be returned to the sender on the authority of the Postmaster-General is to be charged a fresh rate of postage for the return, unless it has been detained at and is returned from the office at which it was posted.

672. (a.) 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. 15; or, if a parcel be not claimed in fourteen days, the sender should be advised on form P.P. 15, and he may elect to have it redirected to another address or returned; but a fresh rate of postage should be charged for such redirection or return, except where the original and corrected addresses are both within a delivery from the same post-office. A fresh insurance or registration fee is not to be charged on insured or registered parcels redirected within New Zealand.

(b.) 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 Detained and Unclaimed Parcel Book. The senders should then be advised by the chief post-office on form P.P. 15, and the date on which the notice is forwarded entered in the Detained and Unclaimed Parcel Book, and if the parcels are not claimed within three months from the date of posting they should be sent to the Dead Letter Office.

673. 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 the United Kingdom or in Fiji are to be held at the disposal of the addressee for thirty days; but parcels bearing an alternative address are to be held at the disposal of each addressee for a period of fifteen days, and if not delivered at the expiration of the prescribed period are to be returned to the sender, and unpaid rates entered

on the parcel-bill. Parcels marked "Abandon" and not delivered within the prescribed period are to be forwarded to the Dead Letter Office. Parcels, except cash-on-delivery 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 Secretary on form P.P. 35, and, in the absence of instructions, parcels originating in Australia should be returned direct to the country of origin at the expiration of two months from the date of posting of the advice of non-delivery, unpaid rates in respect of the parcels being shown on the parcel-bill, whilst parcels from other countries should be retained six months from the date of posting of the advice of non-delivery, and then forwarded to the Dead Letter Office.

INQUIRY FOR PARCEL.

674. (a.) A fee of 2½d. must be charged for each inquiry made by the public respecting the disposal of an ordinary parcel, addressed to any place within or beyond New Zealand. The fee (2½d. in stamps) is to be affixed to the ordinary missing-letter-inquiry form (P.O. 89), which should give full particulars of the parcel alleged to be missing.

(b.) Should the result of the inquiry indicate that the Department was responsible for the non-receipt or delay in delivery of the parcel, the inquiry fee must be refunded to the applicant.

INSURANCE OF PARCELS.

675. 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, Straits Settlements, and certain other countries. (See Guide.)

676. 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 are affixed for the correct amount of postage and insurance fee. Should an insured parcel be insufficiently prepaid, the officer who insured the same must pay the amount of the deficiency. Should an insured parcel be received for onward transmission overseas either unsealed or imperfectly sealed, the parcel must be returned to the office of origin in order that the defect may, if possible, be rectified by the sender, and the irregularity must be reported.

677. The necessary forms consist of—

Parcel-insurance certificate, P.P. 26. (For use at chief offices.)

Parcel-insurance certificate, P.P. 27. (For use at sub-offices.)

Label, P.P. 52. (For use at all offices.)

The forms are all self-explanatory.

678. (a.) On a parcel being accepted for insurance a parcel-insurance certificate must be issued to the sender or his representative free of charge, but an insurance certificate is not to be issued in the case of an inland parcel insured for any sum not exceeding £2. (See Rule 612.) In the case of parcels containing liquids or semi-liquids, perishable articles such as eggs, butter, &c., or fragile articles such as glassware, &c., accepting officers are to inform the senders that the parcels are insured against loss, but not against damage. The insurance certificate, or, in the case of a parcel insured for not more than £2, the counterfoil of the P.P.Y. card, is to be inscribed with the words "Insured against loss, but not against

damage," and, in the case of the certificate, the words " or damage " deleted from the footnote.

(b.) Label P.P. 52 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.

679. A hand-to-hand check must be kept of all insured parcels. Those for delivery within New Zealand should be advised on list P.P. 13, 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 mark 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.

680. The weight of each insured parcel received in a London or other oversea parcel-mail is to be carefully checked against the declared weight immediately on being removed from the receptacle. Any discrepancy in weight must be reported to the Secretary by verification note.

681. Insured parcels for places abroad should be advised to terminal offices making up parcel-mails for foreign exchange offices (Wellington for the United Kingdom and countries beyond, and Wellington and Auckland for Ceylon, India, Straits Settlements, and Hong Kong) the same as inland insured 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. Insured parcels despatched to India are to be entered on a separate parcel-bill from the ordinary parcels, but the number of insured parcels despatched is to be shown on the summary at the foot of the parcel-bill advising the ordinary parcels. The insured parcel-bills for India must be numbered with a series number different from the ordinary parcel-bills.

682. 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.

683. 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 Secretary. In case of damage, a special note should also be made opposite the entry, and initialled by two officers.

684. 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.

685. Acknowledgments of delivery may be obtained or given for insured parcels despatched to or received from the United Kingdom, under the same conditions as for registered letters. The fee in respect of such acknowledgments of delivery will be 2½d., and will be payable whether the request for acknowledgment is made at the time of posting or subsequently. These acknowledgments are to be dealt with in the same way as acknowledgments of delivery of registered letters, and all inquiries relating to insured parcels must be accompanied by an A.R. form duly stamped.

685a. At the close of each year Chief Postmasters must furnish to the Controller of Accounts a return, on form Acct. 49, showing

the number and value of parcels which were insured for over £2, 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.

DEMURRAGE.

686. (a.) The parcels from places beyond New Zealand 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. At the time of delivery of a parcel chargeable with demurrage the amount due is to be affixed in postage and revenue stamps to the receipt for the parcel given by the addressee. The date when parcels will become chargeable with demurrage must be written in the Invoice-parcels Book before the first entry for each day. At chief post-offices all parcels subject to demurrage must be entered in the Invoice-parcels Book; and when the demurrage is collected the amount is to be indicated in red ink in the column headed "How disposed of."

(b.) All demurrage charges are to be enforced in strict accordance with the regulations, and no reduction or cancellation of charges is to be made without the approval of the Secretary.

PARCELS: PREPAYMENT OF CUSTOMS AND OTHER CHARGES.

687. The payment of Customs and other charges on parcels addressed to the Australian States, Papua, the Union of South Africa, and Rhodesia may be guaranteed by the sender, who must pay a fee of 6d. and a deposit of 2s. for every 4s. or fraction of 4s. of the declared value of the parcel, and sign an agreement (P.P. 47) to pay the balance of any charges which may be levied on the parcel. In the case of Australia, an additional deposit, representing the fixed duty, apart from the *ad valorem* duty, is required on certain articles of apparel and attire (see Guide). A final settlement will take place when the amount due has been notified by the country of destination. 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.

688. (a.) The officer accepting a parcel under the foregoing system must see that the parcel has been marked by the sender "To be delivered free of charge," and 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.

(b.) A label with the words "To be delivered free of charge" (P.P. 33) must be affixed to the parcel, which must then be forwarded, together with the form P.P. 47, to the office from which the parcel will be despatched to its destination.

(c.) At the final office of despatch a franking-note (P.P. 25) 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 P.P. 47 must be attached to the copy of the parcel-bill which is sent to the Secretary.

689. (a.) Senders of parcels posted in the United Kingdom, Australia, Papua, the Union of South Africa, and Rhodesia and addressed to New Zealand may defray all charges arising on them, such as Custom 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

Secretary. 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. The parcel-franking notice-forms should, when completed, be sent to the Secretary, 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 franking-notice forms will be forwarded by the Secretary to the offices despatching parcel-mails to London, the Australian States, the Union of South Africa, and Rhodesia 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.

(b.) 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.

(c.) When parcels superscribed 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 Secretary by verification note.

TRADE-CHARGE PARCELS.

690. A system is in operation whereby the trade charge or value of parcels despatched to or from the United Kingdom may be collected from the addressee. The system is in effect one providing for payment of cash on delivery, and applies only to parcels *to or from the United Kingdom* and (as regards accounting), in New Zealand, to or from a money-order office. Parcels posted at, or for delivery at, a post-office in New Zealand which is not a money-order office must pass through the nearest money-order office in charge of a permanent officer, who will be held responsible for the collection of the appropriate charges and completion of other formalities. The general regulations governing the transmission of trade-charge parcels will be found in the Guide.

Parcels from New Zealand to the United Kingdom.

691. The sender must fill in the request form (P.P. 21) and attach thereto the posting fee, which must be cancelled by the receiving officer. Stamps for the trade-charge fee of 2½d. for each £1 of value must be affixed to the parcel and cancelled. A red label (P.P. 22) bearing the word "Remboursement" must be affixed to the address side of the parcel. The request form and trade-charge money-order (Acct. 17) must be forwarded with the parcel to the office despatching parcels to London. At such despatching office particulars of the parcel are to be entered on the insured portion of the parcel-bill, and the amount of the charge entered in the "Remarks" column against the relative entry, thus: "Trade charge, £5." The trade-charge money-order must be forwarded to London attached to the front sheet of the parcel-bill and the request form attached to the copy of the parcel-bill forwarded to the Secretary.

Upon receipt of a trade-charge money-order from London authorizing payment to the sender of a parcel, particulars will be

entered in a record at the General Post Office. The form will be posted to the Postmaster after being impressed with a stamp. No trade-charge money-order is to be paid unless so enfaced. Upon receipt at an office of a trade-charge money-order authorizing payment to the sender of the parcel to which it relates, the payee is to be advised on form Acct. 16. The coupon (or counterfoil) must be produced and attached to the order before payment is made. Credit for paid trade-charge money-orders is to be claimed on an ordinary statement of money-orders paid (M.O. 44), the heading being altered to "Trade-charge Money-orders paid." At sub-offices the paid orders and statement must be at once forwarded to the Chief Postmaster as a remittance. At chief offices the trade-charge money-orders received from sub-offices are to be incorporated with any trade-charge money-orders paid at that office, and the total amount claimed is to be shown on the Daily Cash Account under a special heading as "Trade-charge Money-orders paid."

Parcels from the United Kingdom to New Zealand.

692. Trade-charge parcels from the United Kingdom will be accompanied by a trade-charge money-order. Upon receipt of the trade-charge parcel the usual advice-card must be forwarded to the addressee, who must pay the trade charges due, as well as the delivery fee, at the post-office of delivery, before the parcel is delivered to him. The delivery fee is to be disposed of by affixing the amount in stamps to the parcel receipt given by the addressee. The stamps should then be cancelled, and against the entry in the P.P.N. book or on the receipt-card the letters C.O.D. must be inserted in red ink.

When the amount due for trade charges upon a parcel from the United Kingdom is received the Postmaster will enter the transaction on an ordinary money-order-issued statement (M.O. 42), the heading being altered to "Trade-charge Money-orders issued." Care must be taken to see that the service instructions at the foot of the trade-charge money-order form are correctly completed. At sub-offices the documents must be forwarded without delay to the chief office as an acknowledgment of a remittance for the amount which it represents, and the Postmaster will debit himself with a remittance accordingly. Upon receipt at the Chief Office the Postmaster is to be debited with a remittance of the amount. The issued orders received from sub-offices are to be incorporated with any trade-charge money-orders issued at the chief office, and the total amount is to be shown on the Daily Cash Account as a debit under a special heading as "Trade-charge Money-orders issued." The issued orders are to be forwarded to the Controller with the accounts.

In the event of a trade-charge parcel being refused by the first and second addressee or if it is not delivered at the original address or at the alternative address (if one is furnished) within thirty days after receipt at the office of delivery, it must be treated as refused or unclaimed and returned immediately to London, an unpaid rate being claimed on the parcel-bill, and the trade-charge money-order relating thereto endorsed "Cancelled" and attached to the first sheet of the parcel-bill. A trade-charge parcel bearing an alternative address is to be held at the disposal of each addressee for a period of fifteen days before being treated as undeliverable. A trade-charge parcel may be redirected abroad provided the country to which it is redirected participates in the cash-on-delivery system with the United Kingdom, otherwise the parcel is to be treated as "unclaimed." If a parcel is redirected abroad the original trade-charge money-order is to be forwarded with the parcel in the usual manner.

ACCOUNTS.

INSTRUCTIONS TO ACCOUNTING OFFICERS.

GENERAL.

693. The transactions of Postmasters in respect of receipts and payments must be balanced daily and embodied in the Sub-office Cash-book (Book 6), and those of Chief Postmasters in the Daily Cash Account (Book 5), which are practically summaries of all the other accounts kept. All entries, either of receipts or of payments, must be made under the date on which the transactions actually take place.

694. 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 (Book 5), supported, as 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 a form of statement is not provided must be summarized on the summary slip (form Acct. 125), and the supporting documents pinned to the slip.

(c.) A Post Office Account, on form Acct. 58, 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 at both 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 Assistant Supervisor, M.O. and S.B.) 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 or the officer next in seniority to the Chief Postmaster 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.

695. (a.) A Post Office Account, form Acct. 60, must be furnished to Chief Postmasters at the end of each of the periods referred to in Rule 694 (c), 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., in 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. At an office at which there is not a member of the staff, in addition to the Postmaster,

of higher status than the ninth subdivision of Class VII, the certificate on the back of form Acct. 60 should be amended to the singular, and signed only by the Postmaster.

696. 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 of Accounts. 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. In the event of any discrepancy in the accounts being revealed in the process of checking which would either increase the credits or reduce the debits, no refund will be made to the officer concerned unless the consequent deficiency in his cash has been reported. In cases where no deficiency has been reported the amount disclosed will be lodged to the credit of Suspense Account.

PREPARATION OF STATEMENTS AND SUMMARIES.

697. 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.

For reference purposes, particulars of all transactions entered on statements must be recorded in accordance with the following schedule:—

Office.	Office Record.
At offices where Wahl adding-typewriters installed	Carbon copies of statements and summaries.
At offices where copying-press supplied	Press copies of statements, &c.
At offices not supplied with a copying-press	Duplicate copies of statements and journal entries.
At all offices for certain statements to be prepared in duplicate by carbon, such as registration of births, &c.	Carbon copies, whether in manuscript or typed.

698. 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.

The following schedule shows the summaries to be prepared and the classes of transaction they are used for:—

Nature of Transaction.	Summary Form to be used.
Money-orders issued and paid	M.O. 46.
Savings-bank deposits and withdrawals	S.B. 45.
Telegraph cash receipts, telephone-exchange receipts registration of code addresses, Telegraph credits, and maintenance of private wires	Acct. 124.
Receipts and payments for which statements are prepared at chief and sub-offices	Acct. 123.
Receipts and payments of chief and sub-offices which are entered on chief-office statement only	{ Acct. 121. Acct. 120.

CHECKING BALANCES.

699. (a.) A Postmaster or other controlling officer 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. The money-order and savings-bank cash and stamps advanced for sale at the counter should be checked daily, and, at any office at which more than one officer is employed, the checking must be done by some one other than the officer who has immediate charge of the cash or stamps. Neglect of this direction will render a Postmaster liable for any loss consequent thereon.

(b.) The following checks must be exercised at chief post-offices :—

Description of Items to be checked.	At Auckland, Christchurch, and Wellington.	At all other Chief Post-offices.	
		Additional Checks.	Regular Checks.
Bulk stock of stamps held by Accountants at the three principal offices and by the Chief Postmaster at all of the other chief offices	Once monthly by Assistant Postmaster	..	Once monthly by the officer next in seniority to the Chief Postmaster.
Bulk stock of postal notes, British postal orders, Post Office Investment Certificates held by Accountants	Once monthly by Assistant Postmaster	..	Once monthly by Chief Postmaster.
Unissued postal notes, British postal orders, and Post Office Investment Certificates held by tellers	Once monthly by Assistant Postmaster	..	Once monthly by Chief Postmaster.
Cash in hand of M.O.S.B. tellers	Once monthly by Accountant	..	Twice monthly by Chief Postmaster and Accountant alternately.
All other cash and stamps, including the advances held by sub-accounting officers for the payment of salaries, overtime, &c.	Once monthly by Assistant Supervisor	..	
Cash and stamps in hands of officers in other than Money-order and Savings - bank Branch	Once weekly by sectional officer in charge	*Once weekly by sectional officer in charge	

(c.) The checks detailed above are not necessarily to be made on the last day or on the same date in every month. The certificates provided on the Post Office Account (Acct. 58) must be

* This may be dispensed with in the week in which the check is made by the Chief Postmaster or Accountant.

completed where necessary by the officers responsible for the checks as detailed in the preceding table. A continuous record of the checks detailed above must be maintained, showing—

(1.) Date of check.

(2.) The amount of cash, stamps, postal notes, British postal orders, Post Office Investment Certificates (in separate columns) held at time of check.

(3.) Initials of the officer making the check.

(d.) It is the duty of every officer making a check of the reserve in the hands of the counter clerk to satisfy himself on the following points:—

(1.) That all remittances of stamps, cash, postal notes, &c., claimed to have been despatched within two days have actually left the office or are made up awaiting despatch. The amounts claimed must be compared with the requisition:

(2.) That no officer has "lent" any portion of the official cash, stamps, &c., to any other officer on any pretext whatever. In no case may an officer part with any portion of the cash or other value entrusted to him except in the ordinary way of business, without the written authority of the Chief Postmaster.

700. In all money-order offices and savings-banks, where money-order, savings-bank, and other transactions are dealt with by more than one officer, a rough record must be kept, on forms Acct. 110 and Acct. 111, showing the totals of the various items dealt with, and the amount of cash received from, and returned to, the accounting officer at the close of the day's transactions. The record must clearly indicate the date and, if more than one balance is made during the day, the time of handing over. At chief offices the teller's balance-sheets will serve the purpose of a book. The transactions of lunch-hour and other reliefs must be recorded on these forms. All such sheets must be preserved for a period of two years. Any failure to keep the record will be severely dealt with.

701. At offices where the Postmaster is graded in the third subdivision of Class V and upwards the counter clerk may hold the bulk cash. A special form, Acct. 110, is supplied for use between the Postmaster and the accounting officer in such cases. The form provides on the front for a statement of account between the counter clerk and the Postmaster and on the back between the counter clerk and the officer who relieves him for the luncheon interval. The items on the front of the form under the heading of "Balancing Memoranda" are specially referred to. In each case the first entry should represent the balance on hand at the commencement of the day's business. This should be followed by all incomings and outgoings during the day, and the result should be carried into the balance due by the Postmaster, at the close of business. Similarly with regard to the postal notes on hand, the official number, the local number, and the total of each denomination are to be stated, and the result carried into its proper column. The statement of cash on hand should be set out as required by the form. The requirements on the back of the form are self-explanatory.

When the counter clerk has balanced, he should bring the whole of his vouchers to the senior clerk, where there is such an officer, or to some other qualified senior officer, or to the Postmaster himself for the purpose of having them checked. All vouchers should be called over with the corresponding statements and the total as set out on form Acct. 110 duly verified. The bank and cheque book should be examined by the checking officer, and the incoming

and outgoing of stamps also verified. The whole of the additions should be checked, and, when satisfactory, the completed balance-sheet should be initialled by the checking officer as correct. The checking officer should then carefully examine all vouchers which require to be forwarded to the chief office daily and see that they are in perfect order. The entries in the official cash-book must be made by the Postmaster from particulars furnished on form Acct. 110 before being sent forward. From time to time, at his discretion, the checking officer should count the values stated to be in the hands of the counter clerk. When this is done the fact should be indicated on form Acct. 110. The duty of checking the values by a senior officer other than the Postmaster is desirable but not essential to the correct working of the office, and when performed must be in no wise be looked upon as taking the place of the frequent and irregular check of all moneys and values held by the staff, which must be personally undertaken by the Postmaster and from the responsibility of which nothing can relieve him.

At offices graded below the third subdivision of Class V the Postmaster or Postmistress must himself or herself, as the case may be, hold the bulk cash, and where counter duties have to be performed by another officer that officer must be given an advance of cash each morning, and account for the same at the close of business on form Acct. 111. Where more than one officer is employed on counter duties at such offices a separate advance is to be made to and a separate form used by each officer.

702. The operation of transferring cash, &c., from one officer to another is to be supervised by a controlling officer; and when the transfer is completed a certificate, signed by the three officers concerned, is to be furnished to the local chief controlling officer. The transfer is to include the handing-over of any keys which may be in use. In cases in which a third officer is not available the transfer is to be certified by the signatures of both officers.

PAYMENTS.

General Instructions.

703. 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. The greatest care must be exercised to see that vouchers are despatched to the proper offices; and paying offices must make such arrangements as will ensure the preservation of the vouchers pending application for payment.

704. 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.

705. 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.

Ocean 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.

706. A docket on form Acct. 147 must be sent in with the relative statement for every voucher held back for query or completion.

707. In all acknowledgments of telegrams directing payment, whether from the Controller of Accounts to a Chief Postmaster, or from a Chief Postmaster to a Sub-Postmaster, the amount authorized to be paid must be quoted.

708. When sending back challenged vouchers there must always be inserted, under the heading, "Particulars of voucher enclosed," on form Acct. 147, the following: (a) Name of payee; (b) date of payment; (c) amount paid; (d) nature of service; and (e) if for a Government Department, the name of the Department for which the voucher is paid.

709. 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 Controller of Accounts, through the Chief Postmaster. 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. Postmasters must give this rule their personal attention.

710. 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.

711. 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. The vouchers should be incorporated in the chief office accounts on the same date as received from the sub-offices.

712. The amounts to be paid at chief offices for services under the control of District 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 Superintendents, 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 Superintendents on form Acct. 11 as a balance of cash at the counters of the chief telegraph-offices.

713. Halfpence may on no account be brought into the accounts except for revenue items.

714. 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.

715. 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 of Accounts, for the necessary instructions as to adjustment.

716. (a.) The name of the Department to which the voucher is chargeable must be entered in the space provided on the Statement of Miscellaneous Payments. Sufficient particulars must be also entered in the column provided to enable the vouchers being readily traced therefrom.

(b.) Paid vouchers should be entered on the Statement of Miscellaneous Payments in the following order:—

- (1.) Vouchers of Post and Telegraph Department.
- (2.) Vouchers of other Government Departments.

A summary of the total number and amount of the respective divisions is to be made on the final sheet.

717. Post and Telegraph Department vouchers must not be used for the payment of other Departments, neither should other Departments' voucher forms be used for the payment of claims chargeable against the Post and Telegraph Department.

718. Postmasters should immediately bring under the notice of their Chief Postmasters requests made by other Departments for the performance of services for them without sanction from the General Post Office.

FINES.

719. Fines.—Fines inflicted upon officers are accounted for by affixing the amount in stamps to the special form of fine-voucher (Acct. 27). 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 Controller of Accounts. The name of the officer, the number of the file, amount of fine, and reason for its infliction must be clearly set forth, and the form must be dated and signed by the district controlling officer. 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 district controlling officer, 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. 105, which should be totalled, signed, and then forwarded to the Controller of Accounts, accompanied by the stamped fine-vouchers in a registered letter.

720. Repayment of Loans from Fine Fund.—Vouchers for repayments on account of loans are prepared by the Controller of Accounts. All vouchers for repayment of loans are to be sent to the Controller of Accounts in registered letters.

721. Fines on Mail-contractors.—Fines inflicted upon mail-contractors are to be accounted for as miscellaneous receipts, and a report on form P.O. 33 sent to the Controller of Accounts.

722. The value of Government cable messages is to be taken credit for on form Acct. 145, 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

Superintendent 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. 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.

PREPARATION OF CLAIMS AND INSTRUCTIONS TO RECORDING OFFICERS.

723. Salaries.—(a.) 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 departmental permanent officer is employed, and the Postmaster is a non-permanent officer, two abstracts must be prepared, one for each. In all cases in which the salaries of officers are payable into their banking accounts, the forename in full of the claimant is to be given on the salary abstract. The same course should be followed in the case of all other miscellaneous payments similarly payable.

(b.) Salaries may be paid by twice-monthly instalments to those permanent officers who desire it. Payment of the first instalment is to be made on the 15th of each month, or, when that date falls upon a Sunday or public holiday, on the preceding working-day. The computation of salaries paid twice-monthly is to be made on the basis of one-twenty-fourth of the annual rate. No deductions are to be made from the midmonthly payments on account of Superannuation, Insurance, National Provident, or Public Trust. These deductions must be made from the payment at the end of the month. A special form of abstract is provided for the payment of midmonthly salaries. The acquittance for the second payment in the case of salaries paid twice monthly is to be obtained on the ordinary abstract, the names being entered in proper alphabetical sequence with those of officers paid monthly. The local controlling officer may make the change in any case in which an officer receiving his salary monthly desires to receive it twice-monthly, and notify the same by simply making an entry in red ink on the abstract against the officer's name affected, as for example, "Brown, John, changed to twice-monthly." Vouchers for the midmonthly payments must be included in the accounts for the day on which payment is made.

(c.) All salaries due to non-permanent Postmasters and Telegraphists, and payments to mail-contractors payable at offices which are not accounting offices, are to be paid by means of cheques (Book 11) drawn on Chief Postmasters' Disbursement Accounts, and payable to order. Chief Postmasters must ascertain from claimants the name of the branch of the Bank of New Zealand upon which they would prefer cheques made payable free of exchange. Cheques are to be marked with a rubber stamp "Free of exchange at . . . only," and made payable at the branch indicated by the claimant, such enfacement to be initialled by the officer who signs the cheque, and, in addition, a separate schedule (Acct. 104), containing particulars of such enfaced cheques, must be prepared daily for each branch of the bank other than that at which the Disbursement Account is kept. These schedules must be furnished to the manager of the bank at which the Disbursement Account is kept on the day of issue of the cheques, in order

that he may confirm them and forward them immediately to the branches concerned. The cheque will serve as the acquittance. Arrangements have been made with the bank to return the cheques to the Controller of Accounts after the necessary action has been taken. The number of the cheque issued in satisfaction of the claim must be inserted in the upper right-hand corner of the voucher. The space set out on the cheque for the duty-stamp is to be marked with a rubber stamp "Exempt from stamp duty" when the cheque is issued in payment of salary. On the due date of payment Chief Postmasters will issue the cheques necessary, post them to the respective claimants, transfer to the Disbursement Account the total value of the cheques drawn, and claim credit as a miscellaneous payment. A schedule of the payments, consisting of the number of the voucher and amount, duly date-stamped and initialled by the paying officer, is to be attached to the statement of miscellaneous payments in support of the entry of the total amount of the schedule thereon. The vouchers are to be sent forward with the schedule of payments. A bank certificate of the amount at the credit of the Chief Postmaster's Disbursement Account is to be furnished on the 29th days of March, June, September, and December, together with a Reconciliation Account, showing the names of the claimants and the amount of each cheque outstanding on the above-mentioned dates. Steps should be taken to see that the correct name and initials of the payee are inserted on the cheque, otherwise payees will be put to unnecessary inconvenience in satisfying the bank that they are the persons entitled to receive payment. Payment of an amount under 10s. should not be made by means of a cheque. Payment should be made in the ordinary way.

(d.) All chief offices are supplied with salary-cards, one for permanent officers, paid monthly or twice monthly, and one for non-permanent officers, paid quarterly. The cards 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 "Arrears" column should be entered the amount of any arrears paid, the period covered, and the date of payment. For income-tax purposes a record is to be kept on the back of the salary-cards of allowances, interest, bonuses, and overtime paid to each officer.

(e.) 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 message-boys.

(f.) The order of entry of the names of officers in salary abstracts is as follows:—

All officers down to and including the Sixth Class and Postmasters in the Seventh Class	In order of their relative position in the classification list.
Officers in the remaining classes	In one group arranged in alphabetical sequence of the surname.

(g.) 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.

(h.) 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. No superannuation deduction is to be made from special allowances paid to officers.

(i.) 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.

(j.) Chief Postmasters, District Telegraph Engineers, and Superintendents are enjoined to be particularly careful to correctly state on form P.O. 33 the date of payment of salary to an officer transferred from one office to another. An enfacement 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.

724. Salary may be paid in advance for the first or second half of the month, as the case may be, when an officer proceeds on annual leave and such leave extends beyond the due date of payment. In such cases the voucher is to be included in the accounts on the same date that payment is made, and is to be enfaced as follows: "Paid in advance; officer proceeding on annual leave." On no account is the voucher to be retained and treated as cash until due date.

725. No amount as camp allowance is payable to an officer of the Post and Telegraph Department who attends a camp of military training; but he will receive salary for the time he is in camp. Any officer whose salary during a period of camp service exceeding one day is less than he would have received for camp pay may send in a claim to the Defence Department for the difference, and this claim will be referred to the Secretary for verification. A careful record must be kept of all leave granted to attend military camps. Chief Postmasters, District Telegraph Engineers, and Superintendents of Telegraph-offices at Auckland, Christchurch, Dunedin, and Wellington must advise the Controller of Accounts of all officers under their control who have attended camps, giving the name of the camp, the name of each officer attending, the military rank held by him, and the number of days on which he attended the camp.

726. An allowance of 3d. per transaction is made to non-permanent Postmasters who are required to pay pension instalments. This includes non-permanent Postmasters who are not accounting officers, but whose services are required in obtaining signatures to pension vouchers, the amounts of which are subsequently remitted by registered letter by the accounting office. If the accounting officer and the officer who obtains the signature are both non-permanent Postmasters, the full allowance is paid to each. Payment will be made quarterly, and will be arranged by the Chief Postmaster of each postal district on form Acct. 3 (late 67). Credit for the amounts paid will be claimed by Chief Postmasters in their statements of miscellaneous payments.

727. 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.

Sea Mail-services.

• 728. Sea mail-service payments are made on form Acct. 129 (Contingency Voucher) and are divided into three classes—

- (a.) Contract services.
- (b.) Gratuities on letter and other matter.
- (c.) Contingencies.

The number of the contract and full particulars of the service must be shown on all vouchers. Form Acct. 130 (Inland Mails) must on no account be used for ocean-mail payments.

729. Contingencies such as lighterage, handling mails, and harbour services generally should be prepared on form Acct. 129; and, if of an exceptional nature, sent to the Secretary for approval.

730. 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.

731. When any service in the carriage of ocean 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.

732. 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.

733. (a.) The following are the rates payable as gratuities on ship mails per non-contract vessels:—

(1.) On letters for delivery beyond New Zealand, per pound	£	s.	d.
		0	2 0
(2.) On printed matter for delivery beyond New Zealand, per ton		1	10 0
(3.) 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
(4.) 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

Returned empty mail-bags, for transmission by steamer within the Dominion, should be paid for at the gratuity rates applicable to bags containing mail-matter. The number of bags of empties should be kept at a minimum.

(b.) The following are the rates payable as gratuities for the conveyance of parcels:—

Within New Zealand, per pound	s.	d.
	0	0½
Wellington—Lyttelton ferry service, per cubic ton	16	0
Empty hampers, per cubic ton	5	0

(c.) Official letters are to be included in the weight of printed matter.

734. Payment of gratuities for parcels carried by steamers of the Union, Huddart-Parker, Northern, and Anchor steamship companies is arranged by the Controller of Accounts. Weight-dockets are not required.

735. Officers are particularly cautioned against paying any claims for carriage of parcels addressed to or received from places beyond the Dominion.

736. (a.) At the end of each month returns are to be prepared by Chief Postmasters, on form Acct. 107, and forwarded to the Controller of Accounts, 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. 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 steamer of the Blackball Coal Company and Huddart-Parker 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.

(b.) Gratuities to masters or owners of vessels other than those of the above-named companies may be paid without reference to the Controller of Accounts.

(c.) 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.

(d.) 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.

(e.) Gratuities must not be paid on inward mails, without the special authority of the Controller of Accounts, to shipmasters arriving at a New Zealand port who may not have received payment at the port of despatch.

(f.) Gratuity vouchers payable to the Shaw, Savill, and Albion Company may be paid only at Wellington, to the signature of the agents. Certifying officers must make the claims payable in Wellington accordingly.

(g.) Gratuities are not payable for carriage of mails by contract steamers. Without the special authority of the Secretary, gratuities are not to be paid for carriage by non-contract steamers on account of mails usually carried under contract.

(h.) On no account must claims or accounts for carriage of parcels be included with those for gratuities on ordinary mail-matter.

(i.) When a parcel-mail from abroad is forwarded to its destination by the steamer of a company other than that by which it was received, a reshipment-note on form P.P. 49 must accompany it and be forwarded from the office of destination to the Secretary when done with.

Inland Mail-services.

737. (a.) Vouchers for subsidies or periodical payments to be made for inland mail-services must be prepared on the prescribed form Acct. 130, 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 Record.

(b.) Services not performed under contract—*i.e.*, emergency services, local cartages, &c.—are to be paid for on form Acct. 129.

(c.) Payments for contract services should be made on the last day of the period covered by the payment, or as soon thereafter as possible.

738. The following are the rates payable as gratuities for the conveyance of mails by passenger-coaches or other vehicles (section 8, Post and Telegraph Amendment Act, 1919): For the first ten miles or fraction thereof, 2s. per mail-bag; for each succeeding ten miles or fraction thereof, 1s. per mail-bag.

Mails by Rail.

739. (a.) Chief Postmasters will certify all claims rendered by the local Railway officer for special trains in the following form

"I hereby certify that the special train was used for conveying the [inward 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 Controller of Accounts must both be advised.

(b.) 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.

740. 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.

741. 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, motor and horse hire, paddocking, horse-shoeing, stabling, garage charges, 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, and overtime paid to members of both the permanent and non-permanent staff.
- (c.) "*Material*" includes all expenditure on material for repairs, and freight, cartage, 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.

742. 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.

743. 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.

744. Telegraph Engineers, Inspectors, and Superintendents will enter on their own records of authorities the dates on which they certify to the correctness of vouchers.

Allowances.

745. Claims for bicycle, typewriter, forage, lodging, railway travelling post-office and tram allowances, and allowances authorized in Staff Regulation 26 (except 26 (g)) must be prepared on form Acct. 127. The allowance to telegraphist-typists is to cease for the time during which the typist is absent relieving or is on sick-leave of more than four weeks, and when the typist is transferred from the office at which the allowance has been authorized to be paid. A separate abstract must be used for each class of allowance authorized. The name of each person entitled to the allowance, or to a portion of the amount authorized, must be entered in the abstract, and full particulars must be set opposite his name. If it is impracticable to obtain an acquittance on the abstract, a form of authority should be used. Supplementary abstracts must not be prepared except in cases in which the authority cannot be obtained within a reasonable time after the close of the period for which payment is due.

746. Bicycle allowances are paid quarterly on the last days of March, June, September, and December. Claims must be prepared on form Acct. 127. The first payment of an allowance should carry the payment to one of these dates.

747. Lodging-allowances must be claimed on form Acct. 127, 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."

INSTRUCTIONS TO CERTIFYING OFFICERS.

748. (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 Stores 103 should be used when goods are ordered.

(b.) Every tradesman or other person supplying goods for the service of the Government must send therewith an invoice 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 an invoice and order (form Stores 103) will be held responsible for their cost. Such invoices should be checked against the order given on form Stores 103 and any discrepancy explained. The officer must note on every such invoice the date on which it was received in his office.

(c.) Where the abstract comprises claims for several parcels of goods supplied, the invoices 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.

(e.) Wherever possible the usual trade discounts on claims against the Department must be obtained. Officers must give special attention to this matter. Clause 78 of the Treasury Regulations make any officer who is found to be responsible for loss of discount liable to be surcharged with the amount of such loss. This provision will be enforced. In claims for supplies where discount is not allowed the certificate on the voucher should state clearly whether the goods are supplied under contract or at net competitive prices.

(f.) 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 items or 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.

(g.) Claims for contingent services or supplies, except where the latter are supported by invoices, 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 Stores Manager or officer responsible for their custody; and, in the case of services, by the local controlling officer. 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 district controlling officer when he is not the claimant or certifying officer. The authority must be quoted on the voucher.

(h.) Claims for the payment of contingent services or supplies must be made out on a contingency abstract by the claimant, 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 supplied, 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.

(i.) 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.

(j.) 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.

(k.) Authority to incur expenditure is not to be regarded as authority to pay unless specifically stated.

(l.) Officers certifying abstracts or vouchers will be held responsible for all errors in computation (section 73 of the Treasury Regulations).

(m.) It is the duty of certifying officers to refer to the records of expenditure to see that claims are not certified a second time. Certifying officers will be held liable for any double payment.

(n.) Chief Postmasters, Telegraph Engineers, and Superintendents 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.

(o.) 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.

(p.) Chief Postmasters and Superintendents must record in the Miscellaneous Expenditure Record all vouchers certified to or countersigned by them, excepting payments on account of salaries and mail-services, for which special records are provided.

749. 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 , 192 ." When the supplies are for permanent stock, add "The supplies have been entered in the Stores Register."
- (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."
- (f.) 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."

750. 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 counter-signature of the Chief Postmaster.

751. 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.

752. The Superintendents at Auckland, Christchurch, Dunedin, and Wellington should certify those vouchers which relate to the expenditure of their own offices.

753. The authority of the General Post Office is given direct to Chief Postmasters, District Telegraph Engineers, Inspectors, and to Superintendents 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, District Telegraph Engineers, and Inspectors.

754. 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. When the last day of the month falls on a Saturday or a Sunday or on a bank holiday, payment of salaries may be made on the Friday previous or on the day preceding the bank holiday, as the case may be. 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. The mid-monthly payment must be computed at one twenty-fourth of the annual rate. 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.

755. All vouchers relating to telegraph-lines must bear either the certificate or countersignature of the Telegraph Engineer of the district or of a duly authorized senior officer of the Telegraph Engineer's Branch.

756. On receipt from the Railway Department of waybills or accounts, the officer authorizing the expenditure will prepare and certify vouchers in satisfaction of the claim, submit them, where necessary, for countersignature to the Chief Postmaster, or, in the case of claims having reference to maintenance or construction of lines and exchanges, to the Telegraph Engineer of the district, who must deal with them promptly, and on return arrange payment to the Railway Stationmaster rendering the account. An exception is, however, made in the case of claims for special trains or extra trucks, the waybills for which will be certified and returned to the Railway Department. Stationmasters must not be required to attend at the post-office to receive payment of claims for fares and freight. Form Acct. 29 (advice of voucher) should not, therefore, be prepared in respect of vouchers payable to the Railway Department.

Contingent Expenses.

757. 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 Controller of Accounts, after being certified by the Chief Postmaster, District Telegraph Engineer, or Superintendent. The cost of all advertising must first be authorized by the Secretary.

758. The Department is not liable for any but "special" municipal rates struck before the property was conveyed to the Crown. The Department will, however, pay local bodies a reasonable rate for water consumed. This charge should be approximately 1s. per thousand gallons of water consumed. Care must be taken to see that where the charge for water consumed is paid for as recorded by meter, separate payments for "sanitary removals per W.C. connection with sewers, &c.," are not made.

759. The readings of gas, electric-light, and water meters are to be checked by a technical officer of the Department, and, failing him, by the local Public Works officer at offices at which 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 Superintendents 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." In the preparation of claims the following particulars must be inserted on the voucher in respect of each meter-reading: (1) Number of meter; (2) present reading; (3) previous reading; (4) consumption; (5) gross amount due; (6) discount (if any); (7) net amount due.

760. Separate accounts are required for gas and water, and for each office and Department concerned. In cases where there are several branches of the Post and Telegraph Department a separate account for each should be obtained and paid on separate vouchers. In all cases the local controlling officer concerned must certify the voucher.

761. Temporary clerks, exchange attendants, postmen, and message boys or girls must be paid on the special form

(Acct. 135). 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.

762. An officer who is required to travel on the business of the Department is to be supplied with an order for railway, steamer, or coach fare, as the case may be, for the whole of his journey. Whenever possible, forms Acct. 138 or Acct. 143, as applicable, should be used.

763. Officers travelling on the public service must provide themselves with forms of receipt (Acct. 74), and must take receipts thereon for passages by steamers, horse, cart, and boat hire, and every similar petty expense exceeding 5s. in amount. Receipts for steamer passage-money must be obtained *at the time of booking*.

764. 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.

765. In claims for the hire of motor or horse-drawn vehicles particulars of the journeys are to be given. Vouchers should clearly indicate whether the expenditure is incurred on account of travelling-expenses or for cartage. Officers preparing vouchers are to pay particular attention to the foregoing instruction, and certifying officers are to see that the instruction is strictly carried out in every case.

766. All orders for railway, steamer, and coach fares are to be issued on forms Acct. 138 and Acct. 143 as required. These forms combine both order and voucher, thereby facilitating payment. Acct. 138 is designed for the use of linemen travelling by rail, and is bound in pads providing for a duplicate copy for the District Telegraph Engineer. The issuing officer must in this case insert, in the space provided at the head of the voucher, the nature of the service and whether it is for the maintenance of lines, maintenance of exchanges, construction of lines, or construction of exchanges. In the case of construction the particular line or exchange must be quoted. The duplicate copy must be posted to the District Telegraph Engineer immediately after an order has been issued. Acct. 143 is to cover railway fares of all other officers, and steamer and coach fares for all officers, including linemen. This form is also bound in pad form, with provision for taking a carbon copy for office use. The reason for travelling should be entered on the voucher. Care should be taken to correctly prepare the vouchers so that there will be no difficulty in distinguishing the name of the railway-station, coach-proprietor, or shipping company for which payment is intended. The vouchers should be properly certified by the authorized officer issuing the order in his own name. On presentation of such vouchers for payment paying officers are authorized to pay without reference to Head Office after obtaining the necessary legal acquittance. Vouchers in which alterations in the amount are not initialled by the certifying officer must be challenged, and payment refused.

INSTRUCTIONS TO PAYING OFFICERS.

767. 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.) 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.
- (d.) 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.
- (e.) 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. The words "Special authority attached" or "Under general authority," as the case may be, must be inserted after the signature of the agent. Every authority for payment to an agent, no matter how small the amount, whether general or special, must have a 2d. stamp affixed. 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.
- (f.) 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.
- (g.) When payment is made to the recognized agent of a company or local body, his official designation should be written beneath his signature.
- (h.) 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.
- (i.) That a duty-stamp is affixed where necessary to amounts of £2 and over.
- (j.) Unstamped receipts must be refused. A person offering an unstamped receipt should be reminded of the penalty of £10 attached to that act.
- (k.) That an impression of the office date-stamp, showing the date of payment, is made at the right-hand bottom corner of the voucher, and that the voucher is initialled by the paying officer immediately below, or to the left of the impression of, the date-stamp. When, by inadvertence, an imperfect impression of the date-stamp is made on a voucher, the defect must be remedied with pen and ink. A second impression of the stamp is forbidden. Care is to be exercised in impressing vouchers, &c., at money-order and savings-bank offices with the date of payment by means of a rubber stamp. Impressions are not to be placed carelessly; and the stamp is to be clean. Controlling officers must give this matter their careful supervision.
- (l.) 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, the voucher being enfacéd accordingly

by the paying officer. 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.

(m.) That no payment is made to a person who is intoxicated.

768. The Treasury Regulations, not inconsistent with those contained herein, must be observed with respect to all claims against the Department.

769. A duty-stamp (2d.) must be affixed to the receipt if the payment amounts to £2 or more, salaries and wages excepted. The duty on a receipt may be denoted by an adhesive stamp, which is to be affixed and cancelled by the person by whom the receipt is given before he delivers it out of his hands. The duty may also be denoted by the impression of an automatic stamping-machine. The receipt is not to be deemed duly stamped unless the person required by law to cancel the duty-stamp cancels it by writing his name or initials and the date of payment on it. The Stamp Duties Department will take action in cases where the provision as regards legal cancellation is not carried out. Paying officers are warned against accepting any but legally cancelled duty-stamps on receipts or authorities. Stamps impressed by an automatic stamping-machine in payment of stamp duty must be cancelled in precisely the same manner as an adhesive stamp. 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 be cancelled only by the payee initialling and writing the date in ink across it, and not with the office date-stamp. Before duplicate receipts can be exempted under section 119 of the Stamp Duties Act, 1908, two conditions must be fulfilled: (1) It must be shown that the receipts were given in sets pursuant to any custom of trade; (2) the unstamped parts must be clearly marked at the time the receipt is given, showing that they form part of the set.

For instance, a receipt marked "Receipt in duplicate [or triplicate]—second [or third] part—Original duly stamped" would, *prima facie*, be exempted from duty.

The mere marking of a receipt "Duplicate" does not render it exempt from duty. Neither will a duplicate receipt issued at any time after the original be exempt from duty.

770. (a.) 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, 2d."

(b.) Every receipt given for a refund of charges paid on telegrams, telephones, postage, or Customs duty is liable to stamp duty when the amount of any such payment is £2 or more.

771. Payees must be advised on form Acct. 29 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. Postmasters and other responsible officers must ensure that a supply of form Acct. 29 is kept in hand and that the advice is sent out in each case. The form is not to be prepared in respect of vouchers payable to the Railway Department. (See Rule 756.)

772. 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.

773. 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.

774. 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. It should always be ascertained that the power conferred covers the transaction sought to be made.

775. 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 2d. 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.

776. 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 obtained only at time of payment.

PAYMENTS FOR OTHER DEPARTMENTS.

777. Payments of amounts not exceeding £5 are made on behalf of the Treasury for any Department of the Public Service on vouchers properly completed and certified by the local departmental controlling officers, the name of the Department to which the service is chargeable must always appear on the voucher, and an authority to pay must be enfacéd or attached.

The limit of £5 does not apply to the following vouchers:—
 Agriculture Department compensation for stock destroyed.
 Education Department boarding-out orders.
 Census Department's vouchers.
 Electoral Department's vouchers.
 Justice Department bailiffs' mileage fees.
 Maori Land Boards.
 Native Trust.
 Treasury dividend warrants and interest coupons.

BANKING.

778. 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 Postmaster's Deposit Accounts, other than Chief Postmasters', is not permitted. At any sub-office the Postmaster alone is to sign cheques. Telegrams and memoranda from Chief Postmasters about the proposed opening of official bank-deposit accounts are to be addressed to the Controller of Accounts.

779. (a.) Postmasters are not at liberty to close their official accounts at the Bank of New Zealand without previously obtaining authority. 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.

(b.) 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 signatures to cheques drawn on the Postmaster's Deposit Account.

(c.) The whole of the surplus cash not required for till purposes must be lodged at the bank at least once daily. At the larger offices, including the principal telegraph-offices, it will probably be necessary to make a second lodgment between 2 and 3 p.m. Where cash-registers are in use the dials are to be read prior to the hour fixed upon for the second lodgment, and the cash received during the earlier hours of the day is to be banked with other surplus cash.

INSTRUCTIONS REGARDING CHEQUES.

780. 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.

781. A Postmaster is not required to receive cheques from the public except in payment of land and income tax, State Advances, 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. A cheque drawn by a local body, such as a County or Borough Council, may be cashed on the body indemnifying the Post Office against loss arising from forgery, fraudulent alteration, or any other cause whatsoever. 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. Cheques and bills on countries beyond New Zealand may not be accepted as savings-bank deposits, or for any other purpose, without special instructions from the Controller of Accounts. A Postmaster will be held personally liable for the amount of any cheques accepted by him in contravention of this rule.

All cheques accepted from the public should be examined to see that the duty of 2d. is impressed or is affixed in postage-stamps. A postage-stamp on a cheque must be cancelled by the person who draws the cheque writing across the stamp his name or initials and the date.

782. 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. 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.

783. At isolated places at which 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.

784. Postmasters in charge of offices at which there is not an agency of the Bank of New Zealand must not collect exchange on a cheque tendered in payment of an amount due to the State Advances 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 is situated the bank on which the cheque is drawn.

785. Officers must see that exchange at the current rates is collected on all cheques excepting those mentioned in Rule 784. The Bank of New Zealand charges all Government Departments, including the Post and Telegraph, exchange at the rate of $\frac{1}{4}$ 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 in which the cheques are presented.

786. An order drawn on a private firm accepted in the ordinary course of business at a money-order office must have added any exchange due and must be lodged in the usual manner to the credit of the receiving Postmaster's Official Deposit Account. If the receiving Postmaster has no Official Deposit Account he will claim credit for the order as a "remittance to Chief Office." In such a case the order must be lodged to the credit of the Chief Postmaster's Deposit Account.

RESERVE BALANCES.

787. (a.) The amount of reserve balances other than cash authorized for accounting offices is based upon the total sales for a period of two months. All applications for a reserve balance or for an

increase of the amount already fixed must be made by Postmasters to their Chief Postmasters, and by the latter to the Controller of Accounts. At non-accounting offices a stamp credit equal in value to three months' salary is advanced, a receipt being taken on form P.O. 2.

(b.) The fixed reserve balance is intended to cover all payments in respect of money-orders, savings-bank warrants, and vouchers in sight. Before seeking to add to it by applying for a remittance a Postmaster must carefully estimate the probable receipts in the interval to elapse before the payments will be likely to be made. By intelligent application of this principle the wasteful and unnecessary transmission of funds backwards and forwards between offices will be avoided and the amount available for investment increased. Chief offices must keep a careful check on this question of remittances when handling the Post Office accounts, which supply ample evidence when remittances are applied for needlessly.

REMITTANCES.

788. (a.) Postmasters must remit to their Chief Postmasters daily all the official cash, exclusive of odd shillings and pence, in excess of the authorized reserve whenever that excess exceeds £10. At offices where there is a branch of the Bank of New Zealand, such amounts must be lodged to the credit of the Chief Postmaster's Deposit Account, and the bank receipt (Acct. 8) forwarded to the chief office with form Acct. 1 and credit claimed in the Post Office Account (Acct. 60) as a remittance. At offices where there is no branch of the Bank of New Zealand the remittance must be sent with every mail in the special envelopes or bags provided. Such remittances must be registered and entered on the letter-bill of the mail in which they are included. The particulars of the remittance must be entered on form Acct. 1, which should accompany the remittance to the chief office, credit being claimed for the amount as a remittance to chief post-office. Whenever the balance in hand of a Chief Postmaster exceeds the amount of reserve balance, the whole excess, consisting of a multiple of £100 subject to known commitments must be paid to Post Office Account. A receipt on form Acct. 7 must be taken from the bank and sent in with the Daily Cash Account in which credit for the amount is claimed under the heading "Paid Post Office Account." An explanation of the retention of any sum by Chief Postmasters in excess of the reserve balance must be noted on the back of the Daily Cash Account unless the surplus is lodged to the credit of Post Office Account on the succeeding day.

(b.) Special lodgment forms are provided for the use of Chief Postmasters in remitting to the credit of the Post Office Account amounts held in excess of their reserve balance (Acct. 7), and for a similar purpose by Postmasters to the credit of a Chief Postmaster's Deposit Account (Acct. 8). They are to be prepared in triplicate by means of carbons. The original and duplicate copies are to be left with the bank by the officer paying in. The triplicate form is to be signed by the bank teller, and used as a supporting document for the entry "Paid Post Office Account," in the case of Chief Postmasters in claiming credit on their Daily Cash Account, and in the case of Postmasters in support of claims as remittances to chief office in their Post Office Account.

789. (a.) *Remittances from sub-offices* to chief offices must be entered on the face of form Acct. 60, 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. 1, 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.

790. 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. 1), 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 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.

791. Remittances of cash are to be sealed with a special sealing label (Mail 75) 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 is to be kept in respect of each note of the number and the bank of issue.

792. Remittances from the Postmaster-General.—(a.) Chief Postmasters requiring funds must follow the instructions issued whereby they may draw upon the Postmaster-General by means of a sight draft (form Acct. 26) up to the limit fixed for their respective offices. Such drafts must be lodged to the credit of their deposit accounts in the usual way. In cases where the limit has been exceeded or is insufficient to meet requirements, application must be made to the Controller of Accounts by telegraph for the amount required.

(b.) Under this heading must be brought to debit all remittances by post or telegraph from the Controller of Accounts, including the amount of drafts made on the Postmaster-General to place a Chief Postmaster's Deposit Account in funds.

(c.) All telegraph requisitions from Chief Postmasters for funds from Post Office Account must be addressed to the Controller of Accounts, 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 District Accountant should be telegraphed.

(d.) In cases where a Chief Postmaster's Deposit Account at the Bank of New Zealand discloses a debit after the amount which the bank has been authorized to advance by demand draft has been

exhausted and there is no prospect of arranging a remittance by telegraph, the Chief Postmaster must present to the bank a demand draft sufficient to cover the debit and advise the Controller of Accounts, by telegraph, who will make the necessary arrangements with the bank to honour the draft. On no account is an overdraft permitted.

793. *Payments to Post Office Account.*—Any sum which by special direction of the Controller of Accounts 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.

ADVANCES.

794. (a.) 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.

(b.) 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.

(c.) An officer who is required, and has been directed by his superior officer, to travel on the business of the Department may be advanced a sum of money for the payment of incidental expenses other than steamer or railway fares. The amount so advanced is to be regulated in accordance with the probable duration of the period of absence from home, but must in no case without special authority exceed £10. The Controlling Officer who makes an advance of this nature will be held personally responsible for seeing that the amount is refunded when the officer's voucher for expenses is cashed.

STAMPS.

795. When envelopes or cards are forwarded to Wellington to be embossed or impressed with postage for the public, a requisition on form Acct. 94 must be prepared and forwarded by the same mail to the Controller of Accounts. The requisition must be accompanied by a memorandum stating that the envelopes have been forwarded to the Government Printer, and showing the amount received for embossing or impressing (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 or impressed must not be treated as "Stamps received" until the envelopes or cards are received back.

796. *Postage refunded and written off.*—(a.) 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 Controller of Accounts.

(b.) 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.

797. Reply Coupons.—When a reply coupon is presented at any post-office in New Zealand the Postmaster will give in exchange a postage stamp representing the amount of the postage on a single-rate international letter. A non-accounting Postmaster will send the coupon to his Chief Postmaster, who will send a requisite stamp in exchange. 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.

798. Poundage paid.—(a.) Under this head is shown the poundage allowed to licensed vendors, non-permanent Postmasters, Postmistresses, Telephonists, and rural-mail contractors.

(b.) Poundage paid by Postmasters must be taken credit for on form P.O. 102, and by Chief Postmasters on form Acct. 95, the amount being entered on the summary slip (Acct. 125), the certificate (Acct. 95) 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.

799. (a.) Discount-stamps must be brought to debit under the heading provided in the same manner as postage and revenue stamps.

(b.) Discount-stamps are sold at every money-order office, where there is a demand for such stamps, 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.

800. 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. 96, provided for the purpose, a supply of which may be obtained at money-order offices where there is a demand for these stamps. 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.

801. In order to maintain an effective check on the advances to officers controlling stamp-vending machines the following procedure is to be observed:—

- (1.) Two officers are to be detailed for the duty, performing it alternately in spells of two months.
- (2.) Each officer, on taking up duty, is to be given an advance, equal to £4 for each machine under his control, the total amount to be returned in cash or stamps within twenty-four hours of the time the other man takes up the work.
- (3.) The officer performing the duty is to replenish his stock of rolls out of the takings from the machine.
- (4.) At the change-over the machines are to be visited by both officers in company, the incoming man inserting complete rolls and the outgoing man clearing the entire contents of the machine and handing over the key.
- (5.) A cupboard or locker in the strong-room is to be provided for the use of each of the officers in which to keep his cash and stamps.

- (6.) When the advance is repaid, broken rolls, after being counted by the officer receiving the returned advance, are to be sealed and initialled by the Controlling Officer, kept in the custody of the District Accountant or Postmaster as "Stamps on hand," and reissued to the same man when he takes up duty again.

POSTAL NOTES.

802. *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.)

803. *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. 60, and by Chief Postmasters under the headings given in the Daily Cash Account (Book 5). (See "Postal Note Instructions.")

804. *Postal Notes written off* must be treated by Postmasters as remittances to their Chief Postmasters; shown by Chief Postmasters in the Daily Cash Account (Book 5) 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.

BRITISH POSTAL ORDERS.

805. *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 "Postal Note and British Postal Order Instructions.")

806. *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 "Postal Note and British Postal Order Instructions.")

807. *British Postal Orders written off.*— Postmasters may write off the full value, including commission, of British postal orders accidentally spoilt, or those in respect of which a special direction has been given by the Controller of Accounts. 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 of Accounts, General Post Office, with the account in which credit is claimed.

POST AND TELEGRAPH GUIDES.

808. (a.) *Post and Telegraph Guides received* must be brought to charge at chief offices under the heading of "Postal Guides received," and at sub-offices as a remittance.

(b.) *Subscriptions to Postal Guide* must be brought to charge under the heading of "Subscriptions to Postal Guide," the entries in account being supported by the applications on form P.O. 103.

(c.) The value of copies of the Guide, the Guide Supplement, and the List of Post-offices issued to subscribers, also those issued free of charge, or returned to the Controller of Accounts, 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 year (31st March) should be sent to the Controller of Accounts. Care must be exercised to avoid writing off these publications when the previous account shows that there is no balance on hand.

PRIVATE BOX AND BAG RENTS.

809. (a.) *Private box and bag rents* must be entered on form Acct. 112, the name of the box or bag holder and the period covered by the payment being stated. When a box is taken by a person residing outside a postman's delivery the fact must appear against the entry in the statement. In advising the letting of a private bag it should be stated whether it is carried by the owner or a contractor. Private boxes let to Government Departments are to be charged for at the same rate as to the public. All claims for private box and bag rentals against Government Departments, except those mentioned in paragraph (b) of this rule, will be rendered by the Controller of Accounts. The number of this rule should therefore be quoted on all cards for such Government Departments, and the words "Rental collected by the Controller of Accounts" enfacéd thereon. The rentals must be made to fall due on the 1st January and the 1st July in each year. When a private box or bag is surrendered during the currency of the period for which payment has been made, no refund will be allowed for any period less than a complete half-year or multiple thereof. It must be understood that the Department is under no obligation to make any refund, and that all such refunds are an act of grace, and may be made only when specially applied for by the lessee in writing, and after approval by the Controller of Accounts.

(b.) Payment of rent for boxes or bags leased by the following named Government Departments is to be made in the usual manner: Government Insurance Department, Maori Land Boards, Native Trust Office, Public Trust Office, State Advances Department, State Fire Insurance Department, Public Service Superannuation Fund.

(c.) Failing the return of keys on the date upon which the rental for a private box expires, a claim should be made on form Acct. 67 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. 65 must be posted to the holder. Sub-Postmasters must notify their Chief Postmasters, and Chief Postmasters the Controller of Accounts, of rentals overdue from Government Departments.

(d.) On the last day of each month a statement must be prepared showing the private boxes and private bags relinquished or transferred during the month. This return must be forwarded with the money-order and savings-bank accounts to the chief office for transmission to the Controller of Accounts, attached to the statement of rents (if any). The statement from a chief office should be forwarded with the Daily Cash Account for the last day of the month.

MONEY-ORDER COMMISSION, MONEY-ORDERS ISSUED, AND MONEY-ORDERS PAID.

810. These are dealt with in accordance with the Money-order Rules, published in a separate volume, the total amount received under each heading being carried into the Daily Cash Account.

SAVINGS-BANK DEPOSITS, ETC.

811. *Savings-bank Deposits, Outward Transfers, Savings-bank Withdrawals, and Inward Transfers.*—These are to be dealt with in accordance with the Savings-bank Rules published in a separate volume, the total amount received under each heading being carried into the Daily Cash Account.

MISCELLANEOUS RECEIPTS.

812. *Miscellaneous Receipts.*—The following classes of receipts are accounted for under the heading of "Miscellaneous Receipts" and must be entered on form Acct. 112:—

- (1.) Auction sales.

- (2.) Charges to make good the damage to property. (Charges, &c., are composed of amounts received to make good the 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.) Sales of old or new telegraph material or line horses, instalments for sale of disused telegraph or telephone lines, or for material sold to settlers on the time-payment system, and departmental property generally. The sale of second-hand telephones is to be for cash only, and form Acct. 70 must be used in accounting for receipts in respect of such sales, including therein any charge for packing.
- (5.) Sale of stationery. ("Stationery" includes technical works, office stationery, post and telegraph maps, telegraph forms, &c.)
- (6.) For telegraphic chess matches.
- (7.) Sale of locks, rural delivery-boxes, &c.
- (8.) Temporary office deficiencies. (By "temporary office deficiencies" are to be understood deficiencies, as shown on form Tel. 50, of temporary telegraph-offices opened at agricultural shows, fairs, &c.)
- (9.) Sale of books of telegraph-forms.
- (10.) Annual fees for transmission of telegrams by telephone.
- (11.) Fees for transmission of weather telegrams by telephone.
- (12.) Overpayments of salaries, lodging-allowances, and other items.
- (13.) Switching-fees for services of departmental officers' connecting private lines with one another.
- (14.) Fees charged for Cash Deposit Accounts within a radius of two miles from the office at which the account is kept.
- (15.) All departmental receipts for which specific provision has not been made, or with reference to which no instruction has been issued.

813. Except in a few instances, entries of amounts accounted for as miscellaneous receipts must be supported on form Acct. 112 by an advice for each entry. Particulars of the relative advices required in each case are as follows:—

<i>Entries.</i>	<i>Advices.</i>
(1.) Payments of Stores accounts ..	Form H.O. 1 and 2. (Green copy.)
(2.) Cash sales of Engineers' material or cash payment for work done by the engineering staff. . .	Form Acct. 70.
(3.) Sales of home savings-banks ..	Advice slip of form S.B. 25.
(4.) Commission on refunds of automatic stamp-impressions ..	Duplicate copy of form Acct. 73.
(5.) Sales of aperture-plates ..	Form Acct. 71.
(6.) Commissions on S.B. transfers to Australia and United Kingdom } Sales of telegraph pads }	No advice required.
(7.) Sales of rural boxes, private bags, &c. } Refunds of overpayments of salary, &c. } All miscellaneous receipts other than those shown in the list }	Duplicate of form Acct. 74.

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

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

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

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

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

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

by the officer preparing the Telephone accounts. Payments for two or more services must be divided by the receiving officer, and each portion brought to charge under the proper heading.

816. The value of all articles supplied to telephone-exchange subscribers and others, also labour charges when the amount does not exceed 10s., are to be collected on delivery, or when the service has been performed. Form Acct. 70 is to be prepared by a responsible officer. When it is necessary to employ a lineman to collect money, he must sign his name on the triplicate form in the place set out and return either the cash or the receipt on the day of issue. The officer who collects the money will hand it to the officer who issued the receipt, and the latter will transmit it, together with the advice, to the Postmaster or District Accountant, as the case may be, obtaining his initials on the block. Receipts collected by means of form Acct. 70 (other than telephone-exchange entrance fees) are to be entered on a Miscellaneous Statement (Acct. 112), and the advice is to be attached to the summary. For the purpose of audit, any forms Acct. 70 spoiled are to be retained and affixed to the block. At least once a week the receipt-books are to be examined by the officer in charge or other responsible officer. Receipts collected by the District Telegraph Engineers at Auckland, Wellington, Christchurch, and Dunedin are to be accounted for daily on form Acct. 12. At the offices of Deputy District Telegraph Engineers the amount paid over daily is to be entered in a book suitably ruled, and a receipt obtained therein from the accounting officer.

817. The cost of a rural-delivery box is to be collected in advance, and is to be accounted for as a miscellaneous receipt. The top portion of form R.M.D. 15 must accompany a sub-office statement in which is included such a receipt. (See Rules 293 and 813.)

818. When a chess club is granted the use of a telegraph-wire, a charge of 2s. 6d. an evening is to be made if the Department provides accommodation with lighting and fuel. Otherwise, no charge is to be made. If a charge is due, it is to be collected in advance. The Controller of Accounts is to 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.

819. Application by a telephone-exchange subscriber or private-wire owner for the telephoning to him of the weather forecast must be made on form Tel. 112, stating the purpose for which the report is required, and the form sent through the Controller of Accounts for approval by the Meteorological Office. Upon receipt of this authority the applicant must be informed and the fee collected. First annual payments must be made to the end of the then current year at the rate of £1 per annum, so that future fees will fall due on the 1st January of each year. For a seasonal forecast only, 10s. must be collected. The amounts are to be accounted for as miscellaneous receipts. To ensure that no subscriber is overlooked form Tel. 112 must be used, and each message ticked, as sent, in the column showing the date. At all exchanges at which there are applicants for weather forecasts the Postmaster or Superintendent must see that a copy of the weather report is promptly supplied each day to the exchange.

RENTS RECEIVED.

820. Rentals from Postmasters and other officers for official quarters are to be paid monthly on the day upon which the salary-payments are made, and when received are to be accounted for on form Acct. 112, under the heading of "Rents received." The name of the officer, the locality of the quarters, and the period covered by the payment are to be shown.

MISCELLANEOUS PAYMENTS.

821. (a.) Under this head vouchers for departmental expenditure and vouchers paid on behalf of other Departments, excepting vouchers authorized for payment from the State Advances, Public Trust, Superannuation, and National Provident Fund Accounts, are claimed credit for.

(b.) Sub-offices must take credit for such vouchers 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. 108, on which the number of transactions as well as the total amount must be shown.

REGISTRATION OF CODE ADDRESSES.

822. *Registration of Code Addresses.*—(a.) Fees must be entered on form Acct. 112, 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. 238).

Under this head fees charged for messages bearing a code address which is not registered must also be accounted for.

(b.) 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 Rules T. 244 and 245.)

(c.) Form Tel. 1 is to be used when rendering claims for code addresses. The form is prepared in duplicate by the carbon process, and both forms posted to the addressee. On payment being tendered with the forms the receipt portion is to be completed and returned to the person tendering payment; the other portion is retained by the receiving officer. As payments are made the relative cards should be noted.

TELEPHONE-EXCHANGE RECEIPTS.

823. *Telephone-exchange Receipts.*—(a.) These are to be accounted for on form Acct. 115, under the heading of "Telephone-exchange Receipts," care being taken to enter each day's items in numerical sequence. District Telegraph Engineers and Sub-Postmasters must send in the statements through the Chief Postmaster of the district, in support of their accounts.

(b.) The officer preparing the cards on which subscribers are advised of the rental due (form Tel. Ex. 9) must fill in particulars on both portions of the card, and not on the top only.

(c.) 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 District Telegraph Engineer. Chief Postmasters will be held responsible for the receipt of the duplicate statement by the Engineer. Under this head entrance fees, rental for temporary telephone connections, and fees charged for grouping connections at limited exchanges after hours are also to be accounted for.

(d.) Form Acct. 70 is to be used when receipts are given to the public for telephone-exchange entrance fees. Fees collected by the Engineering Branch are to be accounted for daily on the statement of "Report of Telephone Exchange Collections." This statement must be press-copied before being handed to the Chief Postmaster or Postmaster. At Auckland, Christchurch, Dunedin, and Wellington each morning at 9 o'clock an account is to be prepared, in duplicate, on form Acct. 12, and the original handed to the Chief Postmaster, together with the cash and relative statement. At the offices of Deputy District Telegraph Engineers the amount paid over daily is to be entered in a book suitably ruled, and a receipt obtained therein from the accounting officer.

TELEGRAPH CASH RECEIPTS AND CREDITS.

824. *Telegraph Receipts collected in Cash.*—The charges 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 Tel. 59 and Acct. 112. Toll charges collected in cash are entered on form Tel. Ex. 45, the total of which must be included on form Acct. 112, and accounted for under this head. At offices where a cash register is installed for the receipt of charges on telegrams the total recorded by the machine must be entered on form Acct. 112, and also brought to charge under this head.

825. *Telegraph Credits.*—Every item of carriage paid, &c., must be detailed in the Telegraph Statement (Tel. 59), 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.

MAINTENANCE OF PRIVATE WIRES.

826. *Maintenance of Private Wires.*—(a.) Under this heading must be brought to charge all rentals of private wires and subsidies for telephone-lines, form Acct. 112 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 812.)

(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. 115. Any infringement of this rule should, when discovered, be at once reported to the Controller of Accounts.

(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.

CASH DEPOSITS.

827. (a.) Cash deposits may be accepted from persons whose residences or places of business are not less than two miles from the telephone exchange to which they are subscribers (see Guide), to meet any charges leviable on cable messages, telegrams, toll communications, &c.

(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. 15.

(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. 112. 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. 60, in the space provided.

(d.) A record must be kept on form Acct. 13 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. When a deposit is exhausted, credit must on no account be allowed in respect of messages tendered for transmission or for any similar service.

(f.) At the close of each day's business the officer responsible for stamping the communications affected will, after entering up form Acct. 13, obtain in stamps from the Postmaster or Superintendent the total amount required to be affixed to the messages or other forms, and give a receipt therefor on form Acct. 74.

(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," 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. 14, 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. 13. A carbon duplicate of form Acct. 14 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. 58 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. 13 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. 74, and credit should be claimed in the manner indicated in clause (g).

(l.) The carbon duplicates of form Acct. 14 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. 14, and this, together with the summaries, must be forwarded to the Controller of Accounts in support of the entries on form Acct. 58. 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. 125, and claim credit for the total in the Daily Cash Account.

(n.) Postmasters, Superintendents, 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. 13 are to be filed in alphabetical order of depositor's surname, a fresh file being commenced at the beginning of each calendar year.

828. The annual fee of £2 2s. paid by a person or firm whose residence or place of business is less than two miles from the telephone exchange to which they are connected for the privilege of making a cash deposit to cover the charges leviable on cable messages is to be accounted for under the heading of "Miscellaneous Receipts," the period covered by the payment being given. An advice on P.O. 33 should be furnished to the Controller of Accounts of each person or firm electing to pay for this privilege.

829. *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. 74.

REGISTRATION OF NEWSPAPERS AND MAGAZINES.

830. *Registration of Newspapers and Magazines.*—The fee for registration of newspapers under section 17 of the Post and Telegraph Act, 1908, and of magazines under section 3 of the Post and Telegraph Amendment Act, 1919, should, when collected, be accounted for in stamps to be affixed to the applications for registration made to the Secretary. The stamps should be cancelled with a legible impression of the date-stamp of the day upon which the fee is received.

UNCLAIMED MONEYS.

831. *Unclaimed moneys* are receivable at any money-order office under section 6 of the Unclaimed Moneys Act, 1908, to be brought to charge specially under the heading "Unclaimed Moneys," particulars thereof being furnished on form Acct. 112.

SAFE-DEPOSIT INSTRUCTIONS.

832. *Safe-deposit System.*—Sealed packets containing securities, insurance policies, deeds, wills, or other paper or parchment documents may be accepted for safe custody at all money-order offices in charge of a permanent official. (For the regulations see the Guide.) The packets are to be kept in the safes provided. The sole key supplied is to be kept in custody of the Postmaster or District Accountant. The officer authorized to hold the key may on no account delegate his duties to any other officer. Only the officer holding the key is to attend to the depositors making use of this system.

833. The following special forms are provided in connection with the system :—

Safe-deposit certificate and interim receipt for certificate	.. .. .	.. ..	Acct. 85.
Safe-deposit Record	.. .. .	.. ..	Acct. 91.
Demand for fee, receipt, and advice to Controller			Acct. 86.
Order to agent to inspect safe-deposit packet	.. .. .		Acct. 89.

Annual return	Acct. 83.
Application for inspection of packet at office other than that at which packet held	Acct. 84.
Application to withdraw packet	Acct. 90.
Lodgment form	Acct. 88.
Declaration	Acct. 87.

Procedure when Application is made.

834. (a.) Ask for production of the packet and see that it is securely sealed.

(b.) Ask whether the packet contains any coin, bank-notes, jewellery, or precious stones. If so, refuse to take custody.

(c.) Weigh and measure packet, and quote the charge to be made.

(d.) Examine the packet. If an envelope, see whether it is carefully fastened with gum; if a packet, &c., see that it is securely tied.

(e.) In every case apply sealing-wax to the flap of an envelope and the other end. If a parcel, apply wax to the ends of the twine and to all points where the twine is crossed. (In this connection note that a thin coating of wax is more efficacious than a thick layer.) A seal, preferably one belonging to the depositor, is to be impressed on this wax.

(f.) Draw the depositor's attention to the seals; show him that the impression is good.

(g.) Take a gummed cameo (Mail 75) and impress it with the office date-stamp; then spread it over the seal as a protector by fastening it at the edges.

(h.) Allot the next serial number to the packet, enter it thereon, and also enter particulars in the record *in ink*.

(i.) Take a safe-deposit declaration and read it to the depositor; ask him to sign it with his usual signature, and witness the signature; enter the number of the packet.

(j.) Ask the depositor to write a "reference word" in the space reserved for the purpose on form Acct. 87. Tell depositor you want that word to fully identify him when he calls to inspect the packet, and that he will always be asked that question and refused production if he forgets it. If necessary, suggest the following as a reference word:—

Name of the street or the town in which he was born; or

Maiden surname of his mother or his wife; or

Name of the first school he attended; or

Surname of his first schoolmaster;

and take a note under the "reference word" of any peculiarity in physique or disfigurement, affection of speech, &c. If the depositor is unable to write, the "reference word" is to be written on form Acct. 87 by the Postmaster.

(k.) Prepare and sign the certificate (Acct. 85), *using ink*.

(l.) Place packet in the safe in its proper number rotation for ready reference.

(m.) When a packet has been inspected by an agent of the depositor, his authority on form Acct. 89 is to be retained and filed for reference.

835. *Procedure when Application is made for Inspection or Withdrawal of a Packet.*—(a.) Ask for production of the safe-deposit certificate.

(b.) Write on back of certificate "Inspected [date]," or "Withdrawn [date]."

(c.) Take signature of depositor, or of person presenting an order (form Acct. 89) in the Safe-deposit Record (form Acct. 91)

and sign your name on the same line. If four or more inspections have already been made during the year, collect a fee of 6d. Compare depositor's signature with the specimen on the declaration and the signature of the person presenting, with the specimen on order (Acct. 89), if that form be used, and in the latter case compare the "reference word" (which must be in the depositor's own handwriting) on the order with that on the declaration (Acct. 87). The same procedure is to be observed when application is made on form Acct. 84 by a depositor residing in another town, with the exception that the words "Application on form Acct. 84" must be written in the record in place of the depositor's signature.

(d.) If a depositor attends personally, ask him to write the "reference word" on a sheet of paper. Carefully compare the word and writing with that noted on the back of the declaration (form Acct. 87.)

(e.) Retain safe-deposit certificate (Acct. 85) during inspection, or altogether if the packet is being withdrawn.

(f.) Obtain the packet from the safe.

(g.) Draw the attention of depositor, or of the person presenting an order, to the intactness of the seals, and hand the packet to him.

(h.) After inspection, seal the packet in the same manner as it was sealed when it was first deposited.

(i.) Show the new seals to the depositor, or to the person presenting an order.

(j.) Return the safe-deposit certificate to the depositor, or to the bearer of an order.

(k.) Return the packet to the safe.

836. Accounting for Fees—(Custody or Inspection).—(a.) Enter the total fees received each day in the journal under the heading of "Safe-deposit Receipts." Prepare a statement on form Acct. 112 headed "Safe-deposit Receipts." Enter thereon particulars of the fees and send it with the Post Office Account at the close of each period. In the case of chief office receipts, form Acct. 112 is to be supplied daily in support of the entry in the Cash Account.

(b.) On the 31st December a return is to be forwarded to the Controller of Accounts by Postmasters at offices at which safes are provided, giving the number of packets received and withdrawn during the year and the number of those remaining in custody.

(c.) On the 2nd January in each year a demand must be made on form Acct. 86 from each depositor for the fee due for the ensuing twelve months. The form is in triplicate and is self-explanatory. The three copies are to be sent to the Postmaster at the money-order office in charge of a permanent officer nearest to the residence of the depositor.

General Remarks.

837. (a.) The pages of the Safe-deposit Record (Acct. 91) are numbered consecutively, and these numbers are to be given to the certificates and packets to which they relate. When a packet is withdrawn from custody the date must be noted in the record, and form Acct. 90, together with the certificate, is to be forwarded to the Controller of Accounts.

(b.) Should a depositor lose his safe-deposit certificate he must be properly identified and furnish the reference word. He must be required to furnish a statutory declaration to the effect that the certificate has been lost and that he has made thorough search for it without success. A new certificate bearing the original number may then be issued on payment of a fee of 1s.

The new certificate and relative forms and record are to be en faced in red ink, "Issued in place of certificate No..... declared by the depositor to have been lost." If advice is received that a certificate has been lost and the depositor is not at hand to be identified and make declaration, a red-ink note is to be made in the Safe-deposit Record and notice in writing obtained, if possible.

(c.) *Powers of Attorney.*—Before accepting lodgment of a packet by an attorney, the power of attorney must be referred to the Controller of Accounts and his consent obtained.

(d.) If after a packet has been lodged by a depositor application is made by the depositor's attorney to inspect or remove it, the power of attorney is to be submitted to the Controller of Accounts for approval before the request may be complied with.

(e.) If the depositor is committed to a mental hospital a note to that effect is to be made in the Safe-deposit Record. A packet lodged in his name may thereafter only be inspected by such person as the Controller of Accounts approves.

(f.) If a depositor becomes insolvent, a note to that effect is to be made in the Safe-deposit Record, and a packet lodged in his name must not be inspected or withdrawn from custody without the approval of the Controller of Accounts.

(g.) Upon notice of the decease of a depositor who has lodged a packet for safe custody, the packet is to be marked in red ink "Deceased" in the space immediately above the number on the packet, and also in the Safe-deposit Record.

(h.) Before a packet may be inspected or withdrawn by a depositor unable to write, he must be identified to the entire satisfaction of the Postmaster.

(i.) Before a Postmaster commences leave of absence the relieving officer is to check all packets on hand for safe custody with the Safe-deposit Records, and to sign to that effect on the Transfer of Accounts form. When the Postmaster resumes duty, the same procedure is to be followed.

Procedure at Offices which are not Safe-deposit Offices.

838. For the present, safe-deposit safes have been supplied only to the following offices: Ashburton, Auckland, Blenheim, Christchurch, Dunedin, Gisborne, Gore, Greymouth, Hamilton, Hokitika, Invercargill, Masterton, Napier, Nelson, New Plymouth, Oamaru, Palmerston North, Rangiora, Tauranga, Thames, Timaru, Wanganui, Wellington, Westport, and Whangarei.

(a.) Application to deposit packets may, however, be received at any money-order office in charge of a permanent official.

(b.) Postmasters at offices where there are no safes will observe all the rules set out above both in receiving and exhibiting packets as far as they are applicable.

(c.) After a packet has been received and treated according to the regulations it must be transmitted, under registered cover, together with all the necessary forms, to the Postmaster of the nearest safe-deposit office, who will, upon receipt, complete the action set out in the regulations. The fee is to be accounted for at the office where paid, as set out in clause 14 (a).

(d.) Upon application by a depositor to inspect his packet at an office which is not a safe-deposit office, the regulations as to identity are to be observed, a formal application taken on Acct. 84, and, when completed, sent to the Postmaster of the office where the packet is held. Upon receipt of such application the Postmaster will satisfy himself and thereupon send the packet by registered letter to the Postmaster through whom the application came. After the depositor has inspected the packet it is to be resealed and returned by registered letter to the office of custody.

(e.) When it is desired to withdraw a packet a form of application (Acct. 90) is to be used. The depositor's receipt is to be taken on the form of application.

POST OFFICE INVESTMENT CERTIFICATES.

839. Post Office investment certificates are stocked at all money-order offices for sale to the public. They are issued in denominations of £1 and £10, and for two periods, five years and ten years. £10 certificates for five years may be purchased at £7 13s. 4d. and the £1 certificates for 15s. 4d. For the ten years term £5 17s. 6d. is to be charged for the £10 certificates and 11s. 9d. for the £1 certificate. The issuing officer must sign, date, and date-stamp each certificate issued, taking particular care that the date of issue is clearly inserted, so that there will be no difficulty in deciphering it in order to ascertain the date of maturity.

Applications for supplies of certificates should be made by Postmasters to their chief office and by the latter to the Controller of Accounts. All certificates must be brought to debit under the heading of Post Office Investment Certificates, their value at the purchase price being debited.

Post Office Investment Certificates may be purchased by the Treasury only from the holders after the anniversary dates from the date of issue at the following rates for each £1 face value:—

Five-year certificates—		s.	d.
After first anniversary date .. ..	.. ..	15	9
After second anniversary date .. ..	.. ..	16	3
After third anniversary date .. ..	.. ..	16	9
After fourth anniversary date .. ..	.. ..	17	3
Ten-year certificates—			
After first anniversary date .. ..	.. ..	12	0
After second anniversary date .. ..	.. ..	12	3
After third anniversary date .. ..	.. ..	12	6
After fourth anniversary date .. ..	.. ..	13	0
After fifth anniversary date .. ..	.. ..	13	6
After sixth anniversary date .. ..	.. ..	14	0
After seventh anniversary date .. ..	.. ..	14	6
After eighth anniversary date .. ..	.. ..	15	0
After ninth anniversary date .. ..	.. ..	15	6

Applications for redemption of certificates before due date must be referred to the Treasury.

WAR-LOAN AND POST OFFICE INVESTMENT CERTIFICATES MATURED.

840. The full face value of war-loan and Post Office investment certificates may be paid on presentation at any money-order office in New Zealand, provided that not less than five years, or ten years, as the case may be, have elapsed since the date of issue. The greatest care must be taken to examine both the written date of issue and also the date-stamp impression, to prevent payment being made before the due date, as under no circumstances will credit be allowed in such cases.

Before payment is made of war-loan certificates of the £1 and £10 denominations the certificates must be held up to the light to test their genuineness by the water-mark, which reads "New Zealand Postal Note," preceded by a representation of the Southern Cross. No certificate is to be paid which does not contain a water-mark with at least a portion of the above lettering, or which is mutilated to the extent of the loss of either of the numbers, the date-stamp impression, or the written date.

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

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

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

TRANSACTIONS FOR OTHER GOVERNMENT DEPARTMENTS.

[Rule No. 841 deleted.]

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

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

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

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

846. (a.) On arrival of the mail all "invoice" parcels must be separated from those upon which the duty can be immediately assessed, and, after affixing a label P.P. 28 thereto, the latter parcels are to be submitted to the officers of the Customs Department in attendance, for the purpose of being assessed, the duty being entered on the label mentioned.

(b.) A Postal officer shall call to a Customs officer the particulars of duty assessed, and the latter officer shall make the necessary entries on the parcel-bill, or on form Acct. 48 as circumstances require, occasionally verifying the particulars called, by an actual inspection of the label affixed to the individual parcels: provided that at Auckland, Wellington, Christchurch, and Dunedin where Customs officers are unable to perform the duties herein set forth they may be done by Postal officers, but the Customs Inspector must periodically check the particulars inserted on the parcels-bill or Acct. 48 against some of the parcels.

When the entries are completed, the Customs officer shall initial at the foot of each sheet and against the total amount shown on the document, and affix his stamp as an indication of the correctness of the entries shown thereon. Any alterations must also be initialled. Parcels received at the four principal centres addressed to other offices at which a Customs officer is available must be entered on the transfer form as "Invoice" in compliance with the regulation of the Customs Department that the duty should only be assessed at the office of destination (if a Customs officer is in attendance there). The receipt of a parcel shown on form Acct. 51 as "Invoice" must not necessarily be taken to mean that the production of an invoice is indispensable, but that the duty on as many parcels as possible is to be assessed from the particulars shown on the "declaration of contents" label affixed to the parcel without sending out "invoice" cards.

(c.) 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. 51 (Certificate) and (Notice) by the manifold-writing process, care being taken to see that the transfer paper is carbonized on one side only.

(d.) The lists to be prepared are as follows:—

- (1.) 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 Controller of Accounts.
- (2.) 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."
- (3.) 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 Controller of Accounts in support of the entry.

(e.) 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 Controller of Accounts, with the Cash Account in which the debit entry appears.

(f.) 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 Section (d) (3) herein. 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. 60).

(g.) 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 notice headed "Incidental Invoice" (form Acct. 50) 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.

(h.) 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 Customs form No. 79 for the refund or cancellation being furnished in all cases.

847. Receipts for Customs duty received may be given by the receiving officer on request under the following conditions:—

(a.) In pass-books, provided that the principal of the firm concerned certifies in writing at the beginning of such book to the following effect: "The initials of the Postal or Customs Cashier in addition to the impression of the official stamp in this pass-book, will be accepted (by my firm or myself) as sufficient receipt for moneys paid."

The numbers of the parcels should be inserted against each entry in the pass-book, and the amount paid is to be shown in figures and words at length.

(b.) An extra copy of the entry form, printed in red ink, may be receipted, provided the form of receipt is printed thereon, also in red ink:—

“ Received from this day of , 19 ,
the sum of pounds shillings and
pence in full payment of the above account.

“(Date-stamp.)

“ For Postmaster.”

Under no circumstances are duplicate entry forms, printed in black, to be initialled, signed, or stamped, and furnished to importers as receipts.

(c.) In giving receipts under clauses (a) and (b) above no open spaces must be left either before or after the words. If such spaces exist, the receiving officer should rule them out. All alterations must be initialled by the receiving officer.

(d.) The entry form, which may be receipted, is to have the word “ Duplicate ” printed at the top. The filling-in of the form need not be in red ink.

(e.) Any firm may have its name printed in the receipt form, and, if so desired, the words “ By cheque No. ”

(f.) If any firm requires the latter form of receipt in addition to that in the pass-book it may be supplied.

(g.) All entries in receipts given under (a) and (b) must be made by the importers, and not by the receiving officer, whose only duty is to collect the duty, sign and date-stamp the receipt (if correct), and initial any alterations made in the receipt.

848. An allowance of 5 per cent. on the Customs duty assessed on an article received in a mail other than a registered or a parcel mail may be claimed by the Postal officer who detects the article. A notice (form Acct. 47), 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 Controller of Accounts for authority to pay to the officers by whom the detections were made.

849. 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 form Acct. 47 by initialling each parcel as an indication that it appears on the list and in the record of detected packages. A further check should be established by ascertaining that incidental detected parcels transferred on form Acct. 51 have, prior to transfer, been accounted for. This may be effected by comparison of form Acct. 51 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 senior officer and each batch verified by his signature in the record.

850. 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.

851. Customs duty assessed on parcels received from places beyond the Dominion must be entered on form Acct. 48 except in the case of those Administrations which advise the details of parcels on bills. In such cases the duty 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.

852. The course to be pursued on arrival of a parcel mail is as follows:—

(a.) The number of parcels received must be verified by an actual count against the total number shown on the parcel-bill or summary, as the case may be. Where detailed parcel-bills accompany the mail the parcels must be checked against the entries. Where a summary only is received the following is the procedure:—

The parcels are to be sorted into three divisions—viz.,

- (1.) Parcels for local and sub-office delivery the contents of which are under the value of £1.
- (2.) Parcels for local and sub-office delivery the contents of which are of the value of £1 and over.
- (3.) Parcels for transfer to other offices within and without the district of the original receiving office.

Each parcel must be numbered and entered on form Acct. 48 in the following order:—

Assessed parcels described in (1);

Invoice parcels described in (2);

Transfer parcels described in (3).

The full details of assessed parcels must be shown on Acct. 48.

The commencing and last numbers only are to be entered on form Acct. 48 for invoice parcels. No other details are required except that the word "Invoice" must be entered in column (5).

To facilitate despatch, parcels for transfer must be allotted a separate set of numbers for each office to which they are transferred, each set commencing with the numeral "1." The commencing and ending numbers allotted to the parcels for each office with the name of the office and the word "Transfer" in column (5), are to be entered on form Acct. 48. No other details are required.

The total number of parcels must be worked out from the numbers allotted to the parcels, and entered on form Acct. 48 in the column provided for that purpose. This total must agree with the total shown on the summary furnished with the mail.

(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 when such documents are furnished. In all other cases the entries must be made on form Acct. 48.

(d.) The duplicate copy of the parcel-bill or summary, as the case may be, must be sent to the Secretary (Postal Division), General Post Office.

853. *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 Customs 79 with full particulars of the parcel to which the refund relates and the signature of the Customs officer authorizing it. Refunds of amounts of £2 or more are liable to stamp duty.

854. *Deer License Fees.*—The instructions with reference to fishing and game license fees apply in every respect to deer license fees also, and are to be followed. (See Rules 861 and 862.)

855. *Defence Department.*—(a.) *Receipts:* Amounts due to the Defence Department for the purchase of surplus military stores may be accepted at any money-order office. Each lodgment must be for the sum of 3d. in addition to the total value of the goods ordered. All lodgments must be tendered with the special form provided. The receiving officer will sign and date-stamp the form in the spaces

allotted, detaching the bottom portion for accounting purposes and handing the remaining portion to the payer, who should be instructed to forward it to the address shown on the form.

The amounts must be accounted for as Defence Department receipts on statement form Acct. 112, to which must be attached the portion of the form retained for accounting purposes.

(b.) *Payments*: Refund vouchers in respect of military stores which cannot be supplied may be paid at any money-order office, provided the vouchers are certified to and payment authorized by the officers empowered to do so, and also date-stamped with the War Expenses official stamp in the space provided.

The vouchers will be sent direct to the payee; and if any voucher does not comply with the foregoing conditions, payment is to be refused and the person presenting it directed to communicate with the Officer in Charge War Expenses, Defence Department, Wellington.

Paid vouchers must be claimed by Postmasters as a remittance to Chief Office, and by Chief Postmasters as miscellaneous payments for other Government Departments.

856. Drainage-rate Receipts.—Amounts tendered in payment of rates levied by the Lands Department on owners and occupiers of properties included within the areas benefiting by the drainage operations carried on by the Government may be accepted on behalf of that Department at any money-order office. The demands for rates will be sent out in duplicate to ratepayers by the Head Office of the Lands Department in Wellington. On presentation at the post-office the receiving officer will sign and date-stamp both the original and duplicate portions of the receipt. The original is to be handed back to the ratepayer, and the duplicate retained. The receipts under this head are to be accounted for on form Acct. 112 as "Drainage-rate Receipts," and must be sent in supported by the duplicate receipts with the accounts in the same manner as land- and income-tax receipts. (Rules 869 and 872.)

857. Education Department Receipts.—Examination fees for the Teachers' Certificate and Public Service Entrance and Senior Examinations may be accepted at all money-order offices. Such fees are to be accounted for as Education Department receipts on form Acct. 112, and a receipt is to be prepared in triplicate on a form which the candidate will present, No. 1 being for the Education Department and No. 2 for the candidate, whilst No. 3 is retained by the receiving officer. The two first are to be handed to the candidate for disposal and require date-stamping only; No. 3 is to be forwarded with the statement form Acct. 112 by Postmasters to their Chief Postmasters, and by the latter to the Controller of Accounts. Examination fees for shorthand, typing, and machinists *must not* be accounted for under this head. (See under Public Service Commissioner, for instructions.)

858. Payments due to the Education Department by private schools for copies of the *School Journal* supplied to those schools are to be accepted by Postmasters in charge of money-order offices, and accounted for as Education Department receipts. Accounts in duplicate will be rendered by the Education Department to the schools concerned on form Ed. Acct. 25. Both the original and the duplicate copies must be signed and date-stamped by the receiving officer. The original is to be handed to the payer and the duplicate retained by the receiving officer. Particulars of receipts must be entered on form Acct. 112, which is to be sent by Postmasters to their chief office, and by the latter to the Controller of Accounts in the usual way. The provisions of Rule 869, clauses (c), (d), and (e), are to be observed where applicable.

859. Industrial-school Receipts.—Amounts tendered by or on behalf of the employers of industrial-school children may be accepted at any money-order office if accompanied by the form of account sent out by the Education Department, Wellington. The account is to be receipted and handed back to the payer. The lower portion of the form is to be detached and sent in in support of a statement of "Industrial-school Receipts" to be prepared on form Acct. 112 and brought to charge in the Post Office Account under that special heading. The duplicate is to be date-stamped and initialled by the receiving officer, folded, and despatched by post to the following address, which is printed on the back of the form:—

The Receiver of Revenue,
State-maintained Children,
Education Department,
Wellington.

The entry on the statement must include the name of the industrial-school inmate, the reference number indicated on the slip retained by the Postmaster, and the amount received. The payer should fill in on the slip in words and figures the actual amount paid in. The reference number will be inserted by the Education Department when making up the form. If the employer tenders an amount short of that stated in the account it is not to be accepted unless accompanied by a written statement giving the reason for the short payment, which will generally be the purchase of some article of clothing on behalf of the employee. As the lower portion of the form is an essential part of the system, Postmasters will not accept payment unless it is accompanied by the account of which the slip forms a part.

860. Payments may be made 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. The foster-parent will be supplied with a book of twelve coupons, value £2 3s. 4d., each numbered consecutively from 1 to 12. These will be covered by a certificate showing the name of the child and that of the foster-parent to whom payments are to be made. Each coupon has printed upon it the date when payment falls due—viz., the 15th of each month. The coupons are payable at any money-order office, and must be presented for payment within twenty-eight days of the due date. It must be distinctly understood that no coupon may be paid prior to the date printed at the foot, and that none may be paid without presentation of the certificate. An impression of the office-stamp must be affixed to the coupon when paid, and also the initials of the paying officer. The value is to be claimed as a remittance to the chief office. At chief offices paid coupons should be grouped and claimed in the statement of miscellaneous payments. No alteration in the payee's name in the certificate is to be recognized unless it bears the official stamp signed by an officer of the Education Department. For broken periods of a month the Education Department will issue a special coupon.

861. 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 the license, which should be retained by the Postmaster, and also in the Statement of Fishing License Fees received on form Acct. 112. 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. 123. Postmasters must forward the duplicate copy of each statement to their respective Chief Postmasters, who will be held responsible for their despatch to the acclimatization societies concerned. The original statements should be enclosed with a note that a copy has been supplied to the acclimatization society.

(b.) With reference to form Acct. 106, "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. 106 must be sent in at the same time as the unsold licenses are returned.

(c.) A Postmaster is required to supply a Ranger of the acclimatization society, on application, with the names of persons who have purchased fishing (or game) licenses at his office. The Postmaster at a country office serving a community of fewer than 1,000 persons is required to prepare and exhibit for public information during the season a list of the names of persons to whom fishing (or game) licenses were issued at his office.

862. 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. When the secretary of an acclimatization society furnishes, in writing, to a Postmaster the name of any person who has been convicted of a breach of the Animals Protection Act or regulations, and requests that a game license be not issued to him, the request is to be complied with.

863. Government Insurance receipts may be received only by Postmasters duly appointed in writing as local agents for the Government Insurance Department. The amounts received must be entered on Government Insurance form G.I. 137A, and accounted

for under the special heading provided in the Post Office and Daily Cash Accounts. The instructions issued by the Government Insurance Department must be carefully followed. The statements must be forwarded direct to the Government Insurance Department, and not sent in with the periodical accounts as is done with statements of other receipts. Premiums which savings-bank depositors have authorized to be withdrawn from their savings-banks must be accounted for as Government Insurance receipts. At offices where there is a permanent officer of the Government Insurance Department stationed, premiums withdrawn from savings-bank accounts are to be dealt with in accordance with S.B. Rule No. 59.

864. Government Printing Office Receipts.—(a.) Postmasters in charge of accounting offices are authorized to accept lodgments for credit to the Government Printing Office and account for the same on form Acct. 112.

(b.) Applicants for Gold-miners' Guides should be advised to apply direct to the Government Printer.

(c.) Charges for embossing private envelopes and impressing postcards with postage are to be accounted for as Government Printing Office receipts.

865. Health Receipts.—Accounts due to the Department of Health may be paid at any money-order office. The public will present a form of account issued by that Department, at the foot of which will be provided a form of receipt which is to be signed by the Postmaster. There will also be attached in each case a docket which is to be torn off along the line of perforation and forwarded in support of the entry in the accounts. All such receipts are to be brought to charge on form Acct. 190 as "Health receipts," and a special entry made in the Post Office Account. Amounts may also be accepted for copies of the booklet "Guide for Sanitary Plumbers," published by the Department of Health. The cost of each copy is 2s. 6d., and each applicant must fill in a form that will serve as both an application and a receipt. The bottom portion of the form is to be retained by the receiving officer for accounting purposes. The amounts are to be accounted for on form Acct. 112 as Health receipts. Amounts may also be accepted in payment of fees for examination and registration as required under the Masseurs Registration Act, 1920. The fee for examination is £1, and the registration fee is the same. Special forms have been provided, No. H. 498 for the examination fee and H. 503 for the registration fee. Each form provides for a portion of the form being retained by the Postmaster for accounting purposes. The amounts are to be accounted for on form Acct. 112 as Health receipts.

866. Animals Protection and Game 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. 112, the date of payment, name of owner, number, and description of birds registered being shown thereon.

867. Housing Act Receipts and Payments.—Amounts in connection with the Housing Act may be accepted at any money-order office. Lodgments will be made by officers of the Labour Department, who will enter particulars on the special lodgment forms provided for the purpose, which will be prepared in duplicate. Both forms must be date-stamped and signed by the officer receiving the money, who should hand back one to the person who tenders the lodgment and retain the other for accounting pur-

poses. A special statement is provided for accounting for housing receipts, the total of which is to be debited in the Post Office Account under the special heading "Housing Act Receipts." Payments made under the Housing Act may be made at any money-order office. They must be made upon the prescribed form, which must bear the authorization of an officer of the Labour Department. The payments must be entered on the Statement of Miscellaneous Payments with other Department vouchers, and claimed credit for under that heading on the Post Office Account.

868. Immigration Department.—Repayments may be made to immigrants of the amounts deposited by them with the High Commissioner for New Zealand in London. A combination notice and voucher form will be forwarded by the High Commissioner to the Postmaster at the money-order office named by the immigrant as his place of destination, and a notice will be handed to the immigrant. The Postmaster's notice will be endorsed with the specimen signature of the payee, and upon presentation of the notice the Postmaster must, after satisfying himself regarding the identity of the claimant, obtain the signature to the voucher. After paying out the amount named, the combined voucher and notice, accompanied by the immigrant's notice, is to be forwarded as a remittance to the Chief Postmaster, who will claim the amount as a miscellaneous payment and forward the two documents to the Controller of Accounts in support of the entries in his statement. On no account is a payment to be made unless the Postmaster has received the proper notice from the High Commissioner and the corresponding notice is forthcoming from the immigrant.

869. 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 by the Tax Department to taxpayers in duplicate, each notice being distinguished by a register number. Taxpayers will be required to present both copies when tendering payment. The upper portion of the form is to be date-stamped, receipted, and returned to the taxpayer, while the lower portion (or duplicate), after being similarly treated, is to be retained by the officer who receives the tax, and forwarded by him in support of the entry in the statement.

(b.) Cheques should be accepted 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, or of the bank at which it would in ordinary course be presented for credit or payment, exchange is chargeable. To any such cheque, up to and including £20, 6d. exchange should be added; for every additional £10 or fraction thereof, 3d. extra should be added. A payment on account may be accepted, also any payment tendered before or after the due date. Payment should not be accepted without the demand. Unless the demand is produced, payment should be refused, and the taxpayer advised to remit direct to the Commissioner of Taxes.

(c.) Every payment is to be immediately entered on 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. No entry is to be made on the right-hand side of the heavy line. At the larger sub-offices receipts are, before entry daily, to be classified in accordance with the initial letter and serial number, and receipts for "persons," "companies," and "Natives" (on blue paper) are to be grouped.

(d.) The date of expiration of the days of grace and the scale of penalty for non-payment by that date will be duly published in the Official Circular. The due date must in all cases be ascertained from the demands issued by the Land and Income Tax Department. Care should be taken that other dates which are entered on the demands are not mistaken for the due dates, which are clearly shown as such on the top of the forms. The penalty must be added to all amounts not paid on or before the date of expiration of the days of grace, but officers are instructed to accept payment of tax without the penalty 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 credit slip with the Postmaster's accounts. The tax, if tendered without the penalty, should be accepted, the attention of the taxpayer being first drawn to the liability and to the fact that, when the penalty has once been incurred, the law provides no authority for its remission. If the taxpayer declines to pay the penalty the words "Penalty still due," are to be written across the receipt and credit-slip. When the penalty is collected it should be shown in the column provided in the statement, and the amount entered in the space provided.

(e.) If any complaint is made by a taxpayer as to alleged overcharge or otherwise, the Commissioner of Taxes requires that the Postmaster place facilities in the way of the taxpayer communicating with the Commissioner. In any case in which 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 alleged overpayment, thus avoiding the penalty. The payment of the tax will not prejudice the taxpayer in any way when claiming a refund.

(f.) The special instructions issued each year must be carefully observed.

870. *Justice Department (Mileage Fees and Coroners' Juries).*—Bailiffs' mileage fees may be paid only 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.

871. 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.

872. Land-tax.—The regulations relative to income-tax apply in every respect to land-tax also, and are to be followed. (See Rule 869.)

873. Machinery Department: Inspection - of - machinery Fees.—The Machinery Department will prepare demand notices to machinery and boiler owners for payment of the necessary fees. The demand will be prepared in duplicate, the original copy being posted to the owner and the duplicate to the Postmaster who is to collect the fee. The Postmaster's copy (duplicate) should be placed in numerical sequence (official number) on a file, and when the original copy is presented and payment tendered the duplicate should be withdrawn from the file and carefully examined to see that the particulars of each agree.

The form shows the amount of fee to be collected if tendered before a given date, and the amount to be collected if tendered subsequent to that date. This should be closely watched. If in order, both forms should be date-stamped and receipted, the original returned to the presenter, and the duplicate retained for accounting purposes and for attaching to the statement of machinery receipts (form Acct. 112), which should show whether the fee is for a boiler or for machinery, and also the official and certificate numbers. On receipt of advice from the Controller of Accounts that the fee has been paid, the Machinery Department will post the necessary certificate direct to the machinery or boiler owner.

874. Maori Land Boards.—Payments on behalf of Maori Land Boards may be made through the medium of the Post Office in a manner similar to the present system of Treasury vouchers. The vouchers will be sent to the respective paying offices by the Registrar of each Board, with the usual request to pay enfacéd thereon and signed by the Registrar. There is no restriction or limit as to amount, and payments are to be claimed for as remittances by sub-offices to their respective chief offices and by chief offices to Head Office as "Miscellaneous payments." Care must be taken to see that the vouchers are properly certified by a responsible officer of a Maori Land Board and otherwise completed before payment is made, and also that the order to pay is enfacéd upon the voucher. The attention of paying officers is directed to the provisions of section 210 of the Native Land Act, 1909, which says that payment to an agent of a Native beneficiary is not in accordance with that Act. Payments authorized by Maori Land Boards must therefore be made to the Native named in the voucher personally and to no other person, even if an authority from the payee is presented. In order to guard against forgery, payment of Maori Land Board vouchers should not be made unless the identity of the payee is established to the satisfaction of the paying officer.

In cases in which more than one claimant is included on the same abstract for disbursements on behalf of the Maori Land Boards, payments may be made to claimants as they apply. Although desirable, it is not necessary for all claimants to attend on the same day. The paid amounts for which receipts appear on the voucher may be treated as cash until all claimants have been paid, but in no case is the voucher to be held for a longer period than one month from the date of receipt at the paying office. If at the close of one month there are entries still unclaimed, they are to be ruled out of the voucher, and the total carefully amended and passed through the accounts in the prescribed manner. Chief Postmasters must be advised by sub-offices of the deletions made from each voucher, and they in turn must advise the Controller of Accounts.

875. Marine Department Survey Fee.—Fees on account of the periodical survey of sea-going vessels may be accepted at any

money-order office. The amounts should be entered on form Acct. 112, care being taken to insert the number of the certificate as well as the name of the vessel. Such receipts must be accounted for under a special heading in the Post Office Account as "Marine Department receipts."

876. Mines Department: Mining Licenses.—(a.) Requisition for these forms must be made to the Controller of Accounts, 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 of Accounts. Renewal fees for mining licenses must be accounted for by Postmasters on the same statement (Acct. 112) as that used for licenses issued. Chief Postmasters must debit themselves with the amount on the daily cash account as mining licenses received, adding the words "Renewal fee" and the name of the receiving office. At the end of each period a statement on form Acct. 112, 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.

877. Native Trust Office Payment.—Vouchers paid on behalf of the Native Trustee must be claimed as remittances to chief office, and at chief offices entered on the statement of miscellaneous payments and credit claimed under that head. Rules governing the system of Public Trust receipts and payments are to be observed in dealing with the transactions of the Native Trust Office as far as they apply, especially in regard to the method of effecting payments to Maoris.

878. 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 fifty, whose income does not exceed £300 a year or £900 in the aggregate for the last three years, may on application become a contributor. The applicant must be required to fill in and sign the application Form A. He should be asked to give his business address (when obtainable) as well as the place of residence. 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 and payment of the first contribution. Contributions may be accepted for any sum amount-

ing to not less than *one* weekly contribution, but it is, of course, advantageous to secure as many contributions in advance as possible, and the opportunity of securing a Post Office Savings-bank order on a contributor's account should not be overlooked. On payment of the first sum the receiving officer will enter in a new receipt-book the contributor's name and contribution rate on the inside of the front cover thereof, and subsequently the contract number as advised by the Superintendent on acceptance of the application must be pasted on the cover and quoted on each subsequent pay-in slip. 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.

If a contributor pays more than one week's contribution at one payment, only one receipt for the total is to be given. When a contributor's book is filled the next unissued book is to be issued to him with his name and contribution rate on the inside front cover. The contract number must also be inserted in the space provided on front outside cover. When a contribution-book is handed in for payment and has no contract number on front outside cover the Superintendent of the Fund or District Supervisor must be advised.

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. 109), which, together with the corresponding slips, will be forwarded with the period's accounts to the Chief Post Office. Postmasters are directed to return to the Superintendent, National Provident Fund, Wellington, contributor's filled books, those treated as lost and subsequently found, and also those handed in by ex-contributors. Remuneration will be made direct by the National Provident Fund Department to a Postal officer obtaining an application for enrolment in the National Provident Fund.

The literature issued to Postmasters, which furnishes the fullest information as to the operations of the fund, should be kept in a convenient place for ready reference, but any questions that may arise outside the points dealt with therein will be readily answered on reference to the Superintendent or District Supervisor.

879. National Provident Fund Payments.—Payments on behalf of the National Provident Fund may be made only on the prescribed form and duly authorized by the Controller of Accounts. Particular care must be exercised in dealing with amounts which are to be lodged to the credit of a friendly society's banking account. Credit must be claimed by sub-offices for such payments as remittances and by chief offices as National Provident Fund payments.

880. 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 Acet. 112, 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.

881. 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 certificate, and upon the dates given thereon. Upon payment being made of the interest due, the Postmaster must, as provided by the form, endorse 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 endorsement, 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.

882. *Government Debentures and New Zealand Inscribed Stock.*—The facilities afforded by the Post Office are availed of by the Treasury for the receipt of investments from the public in Government debentures and New Zealand inscribed stock. Special instructions are issued in connection with any loans which the Government may decide to raise, and the instructions issued in such cases must be carefully observed.

883. Debenture-holders requiring information in regard to the redemption and renewal of debentures that have matured or are about to mature must be referred to the nearest branch of the Bank of New Zealand, which has instructions and full particulars regarding all loans maturing, and is empowered to redeem debentures or arrange for a renewal if required.

884. 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 coupons must be certified by Postmasters in the same manner as interest on New Zealand Consols for which a certificate has been issued. Care must be taken by the paying officer to see that the coupons presented do not bear a subsequent date to the date on which they are presented for payment.

Dividend warrants for payment of interest on New Zealand inscribed stock may also be paid upon presentation, irrespective of the fact that the warrants are marked "Not negotiable." No provision has been made on the form for the date-stamp of the paying office and initials of the paying officer, but these particulars must in all cases be furnished. The warrants are to be claimed in the usual way by Postmasters as a remittance to Chief Postmasters, and by Chief Postmasters as "miscellaneous payments."

No interest coupon or dividend warrant, or interest on debenture issued without coupons, is to be paid after the expiry of six

months from the due date. Persons presenting such coupons, warrants, or debentures should be requested to communicate with the Treasury.

885. Opossum Licenses.—The instructions with reference to fishing licenses also apply in every respect to opossum license fees, and are to be followed. In addition, each license issued must bear the certificate of the issuing officer that the consent required by Regulation 5 of the Opossum Regulations has been obtained. A form of certificate on a gummed slip has been provided for this purpose.

886. Orchard-tax.—Postmasters in charge of money-order offices will accept payment of orchard-tax. Attention is specially drawn to the fact that all orchards from which fruit is sold, as well as all orchards planted for the purpose of producing fruit for sale in the future, irrespective of age or whether such orchards are in bearing or not, come within the scope of the orchard-tax. The tax will be calculated at the rate of 1s. per acre or part of an acre, with a minimum tax of 2s. 6d. per orchard. The tax is due on the 1st November each year, and if any remain unpaid at the expiration of twenty-one days from due date a penalty of 10 per cent. additional tax will be imposed. The tax is to be accounted for on form Acct. 112 as "Orchard-tax Receipts," and dealt with in the same manner as land and income tax. The taxpayer will lodge the amount with a special form which has been issued by the Department of Agriculture. One portion of the form is to be handed back to the taxpayer as a receipt and the other portion retained and sent in with the statement. The days of grace expire on the 22nd November, and any tax tendered after that date must not be accepted unless 10 per cent. additional is added. In computing the additional tax, where fractions of a penny are involved the next full penny is to be charged—*e.g.*, 4d. on 3s., 5d. on 4s., 8d. on 6s., and 10d. on 8s., and so on. It may happen that Postmasters will be tendered the tax without the necessary forms issued by the Department of Agriculture. In such cases the taxpayers should be requested to fill in for each payment one of the forms that have been supplied for the purpose.

PENSION PAYMENTS: OLD-AGE, WIDOWS', MILITARY, WAR, EPIDEMIC, MINERS', POLICE WIDOWS', IMPERIAL, AND NEW ZEALAND CIVIL SERVICE ACT, 1908.

887. Pension Payments.—Payments in respect of pensions authorized by the Pensions Department are to be claimed in the Daily Cash Account at chief offices under one or other of three headings, *viz.*: Old-age Pension Payments; War Pension Payments; Miscellaneous Pension Payments. The item "Miscellaneous Pension Payments" is to include all the payments of instalments of widows', military, miners', epidemic, and police widows' pensions. The particulars of each of these classes of pension are to be entered on a separate statement. Care must be taken to see that the amended heading is inserted in those cases in which no special statements are provided. The total of each statement of the miscellaneous group is to be entered on a summary headed "Miscellaneous Pension Payments," for which form "Widows 13A," suitably amended, is to be used. This summary must show, in addition to the total of each statement, the class of pension and the number of transactions. The total of the summary is to be entered on the Daily Cash and P.O. Accounts against the heading "Miscellaneous Pension Payments."

888. Old-age (also widows', military, war, miners', epidemic, and police widows') pensions may be paid on any date from the

23rd of the month preceding the due date of payment to the first day of the month succeeding the due date, both days inclusive: thus, an instalment falling due on the 1st January is payable from the 23rd December up to and including the 1st February. When the first date of payment falls on a Sunday or a Post Office holiday payment may not be made until the next business day. When the final date of payment falls on a Sunday or a Post Office holiday, the time expiring on that date shall be deemed to extend to the first business day thereafter, and payment may be made on that day without special authority. Under no circumstances is payment to be made after the final date of payment without special authority from the Commissioner, as provided by Rule 893 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.

889. Old-age Pension Payments.—In the following rules and regulations relating to old-age pensions, “the Commissioner” means the Commissioner of Pensions, the “sections” refer to the sections of the Pensions Act, 1913, and the “forms” to the forms under the said Act.

890. (a.) 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.

(b.) 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 891 hereafter, or unless under exceptional circumstances, which must be reported. Absence of a pensioner from a district is not to be regarded as exceptional circumstances in the terms of the rule.

(c.) When claiming payment the payee must present a pension-certificate granted under the Pensions Acts, and bearing the signature of the Commissioner.

(d.) 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 collect 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.

(e.) 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, or if payment is claimed and neither advice nor pension-certificate has been received, the Postmaster is to inform the Commissioner of the position by collect telegram. The length of the message should, if possible, not exceed twelve words.

(f.) 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.

(g.) The mark of a payee must be witnessed by a European other than the paying officer.

(h.) 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.

(i.) 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.

(j.) 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 enfaced 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 tagged with a minute indicating the correct name.

(k.) 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.

(l.) 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.

(m.) An agent appointed under section 46 or 47 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.

(n.) 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.

(o.) A warrant under section 46, 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. It is essential for audit purposes that the warrants be date-stamped in the same manner as the pension advices. If more than one pension is effected by a warrant, the paying office date-stamp must be impressed against each entry on the warrant to indicate the date of payment.

(p.) No instalment may be paid to a charitable institution unless on production of a warrant under section 46.

(q.) A warrant under section 47, 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.

(r.) The holder of a power of attorney can receive payment of an instalment only on presentation of a warrant under section 47.

(s.) Any alteration in an agent's warrant must be initialled by the officer who issued the same.

(t.) 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 46 or 47. If payment is claimed by the pensioner in such a case it must be refused, and the Commissioner informed by telegram.

891. (a.) 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 endorsed 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.)

(b.) A record of the applications under this 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.

(c.) 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 due date as practicable. In no case is payment to be remitted to the pensioner before the due date.

892. (a.) 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.

(b.) The signature of a Maori payee must be witnessed by a European other than the paying officer.

(c.) No payment is to be made to a Maori acting as agent under section 47 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.

(d.) 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.

893. (a.) Immediately after the expiry of the time allowed for payment (see Rule 888), all unpaid advices must be withdrawn from issue and returned under cover of form 13B direct to the Commissioner.

(b.) Applicants for payment after the expiry of the appointed time 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.

(c.) The special authority required to pay an instalment after the expiration of the time 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.

894. 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 890 (c).

895. (a.) 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.

(b.) 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.

(c.) All expired pension-certificates are to be forwarded with the paid advices (see also Rule 890 (g)), and any certificate surrendered during its currency is to be forwarded direct to the Commissioner with a report regarding the surrender.

896. 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 893 (c) and 894). 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.

897. Receipts for pension-instalments are not liable to stamp duty.

898. 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.

899. 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.

900. 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.

901. 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 47 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.

902. If at any time a Postmaster has reason to believe that the provisions of section 65 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.

903. 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.

904. 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.

905. 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.

906. Military Pension Payments.—With the necessary modifications, except that in Rule 890 (*f*), 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).

907. War Pension Payments.—With the necessary modifications, except that in Rule 890 (*f*), 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 war pensions. The forms of Instalment Advice (13) and Statement of Payment (13A) are similar to those used for old-age pensions, except that paper of a distinctive colour (grey) is used for them. The form used in connection with the return of unclaimed advices (13B) suffices for both classes of pension. At sub-offices, credit for payments is to be claimed in the same manner as for old-age pension payments; but at chief offices a separate statement (grey) must be used, and the total claimed in the Daily Cash Account under the heading of "War Pension Payments." A temporary allowance may be granted to applicants by the Pensions Board, pending the investigation of claims for pensions. These allowances will be authorized on the ordinary form of advice, with a tag added authorizing payment on production of War Pension Form 8 (Notice of Decision of War Pensions Board) in lieu of a pension-certificate. Credit is to be claimed for such payment under the same heading as "War Pensions paid."

Forms of application for pensions under the War Pensions Act, 1915, can be obtained on applying at any chief post-office or to any

Registrar of Pensions. If applications for the forms reach sub-offices, Postmasters must obtain what is required from their chief office. They must on no account refuse to supply, but should assist applicants as far as possible.

The instructions contained in the footnote of the form of declaration attached to advices for war-pension payments must be strictly observed by paying officers. The declaration must be obtained before payment is made, and must not be detached from the advice. On no account is payment to be effected if the payee amends the word "in-patient" to "out-patient," or gives any indication that the ex-soldier is not an in-patient when application is made for payment of the instalment. The rate of pension is reduced from the date of discharge from hospital.

908. Miners' Pension Payments.—With the necessary modifications the foregoing rules relating to old-age pension payments apply to the payment of miners' pensions granted under the Miner's Phthisis Act, 1915. Particulars of the vouchers for such payments must be entered on the statement (Old-age 13A), suitably amended. The advice is similar to the other classes of pension advices, but is printed on buff-coloured paper. Unclaimed instalment advices of a miner's pension must be entered on the form provided for unclaimed old-age pension advices (13B). Credit is to be claimed by Chief Postmasters in the Post Office Account under the heading "Miscellaneous Pension Payments." (See Rule 887).

909. Epidemic and Police Officers' Widows' Pension Payments.—With the necessary modifications the foregoing rules relating to old-age pensions apply to the payment of epidemic pensions and pensions to widows of Police officers. Particulars of the vouchers for epidemic pension payments must be entered on the statement form Widows 13A, and those for Police officers on form War Pensions 13A. Credit is to be claimed by Postmasters as a remittance to the chief office, and by Chief Postmasters under the heading "Miscellaneous Pension Payments," on the Post Office Account. (See Rule 887.) Unclaimed instalment advices of these pensions must be entered on the form provided for unclaimed old-age pension advices (form 13B).

IMPERIAL PENSIONS.

910. Imperial Pensions paid.—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.

911. 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." If the payments are all made before the 15th of the month, credit should be claimed on the day on which the last payment on the list is effected. 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 the 15th of each month, and payment made thereon if applied for during the first two months of the quarter. No payment should be made

during the third month without reference to the Controller of Accounts. Forms for the payment of Imperial pensions, with the exception of the vouchers for the usual quarterly payments, will be sent direct to the paying office by the Pensions Department. The Pensions Department will also deal direct with the paying office in arranging the transfer of the office of payment.

912. 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.

913. 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 in hand.

914. Payments must be entered up on form Acct. 28, "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.

915. 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. (See Rule 929.)

916. All communications with reference to Imperial pensions must be addressed to the Controller of Accounts.

Life Certificates.

917. Where life certificates are provided for, they are required for each payment, whether monthly or quarterly. (See Rule 929.)

Army and Navy Pensions.

918. (a.) 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.

(b.) 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.

(c.) 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."

(d.) 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.

(e.) 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.

(f.) 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.

(g.) 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.

(h.) The death of a pensioner must be reported as early as possible, stating date and place, if known.

(i.) 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.

(j.) 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.

(k.) If a pensioner is convicted on a criminal charge no further payment is to be made to him without special authority from the Controller of Accounts, to whom a report of the case should be immediately made.

(l.) 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 Controller of Accounts, on Form P.O. 33.

(m.) 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 Controller of Accounts. If the pensioner states that he is unmarried, he must make a statutory declaration in support of his statement. The declaration should accompany the application for transfer.

Retired Pay, &c., and Civil Pension.

919. (a.) The declaration is not to be made before the last day of the quarter.

(b.) 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 endorsement on the back of a remittance-bill has been exhausted,

the bill should be returned to the Controller of Accounts, who will apply for a fresh bill. In the meantime payment will be continued.

(c.) 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.

920. 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.

921. No receipt-stamp need be attached in New Zealand.

922. No payment of any kind is to be made except on documents furnished by the Post and Telegraph or Treasury Departments, 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 Pensions.

923. 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.

NEW ZEALAND PENSIONS GRANTED UNDER CIVIL SERVICE ACT, 1908.

924. (a.) 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 Commissioner of Pensions, Pensions Department, Wellington, during the first week of the month for which the claim is made.

(b.) Pensioners desiring to have payment made beyond New Zealand must, when the request is made, be required to forward a specimen signature.

PUBLICAN'S LICENSE FEE.

925. When a fee for the issue or reissue of a publican's license is tendered to a Postmaster in accordance with the provisions of the Licensing Act, 1908, section 98, subsections (3), (4), and (5), the amount must be brought to charge in the Post Office Account under a special heading. The deposit-slip which the payer of the fee is required to tender, with the fee, and a poundage at the rate of 6d. in the pound, is to be sent with the accounts in support of form Acct. 112, on which particulars of the transaction must be entered.

PUBLIC SERVICE COMMISSIONER.

926. Fees for examinations conducted by the Public Service Commissioner for shorthand-writers, machinists, and typists must be accounted for on form Acct. 112 as examination fees. They must not be confused with the examinations conducted by the Education Department for Public Service Entrance and Teachers' Certificates which are accounted for under the heading of Education Department receipts.

PUBLIC TRUST RECEIPTS AND PAYMENTS.

927. *Public Trust Receipts.*—(a.) Postmasters in charge of money-order offices will accept lodgments for the credit of the Public Trust Office. The method of dealing with such receipts is as follows: Persons desirous of lodging a sum for credit of

the Public Trust Office must furnish a credit slip in triplicate on Public Trust form 114. The receiving officer must be careful to see that the name of the estate, account, or mortgagor, as the case may be, is entered in the "Particular Account" column. The credit slip may not be filled in by the receiving officer; but, if necessary, there is no objection to a Postal officer other than the receiving officer giving assistance in this direction. Each of the three forms is to be signed and date-stamped by the officer who receives the money. The original form is to be returned to the payer, and the duplicate retained by the receiving officer. The triplicate is to be folded in the form of a letter, when it will be found that only the name of the town requires to be filled in. Unless another name has already been inserted, the receiving officer is to enter the name of the town at which the District Public Trust Office representative is situated. All lodgments must be entered on the special Public Trust form of statement, which in the case of sub-offices must be sent with the period's accounts to the chief office, and by the latter, with the Daily Cash Account, to the Controller of Accounts. Duplicate copies of the lodgment slip and statement are to be sent direct to the Public Trustee, or the District Public Trustee in charge of the district in which the receiving office is located, as the case may be. Local agents of the Public Trust Office are authorized to pay cheques, &c., representing the amount of lodgments to the credit of the Public Trust Office directly to the Bank of New Zealand for credit of the Postmaster's Deposit Account and hand to the Postmaster the bank receipt with the lodgment forms.

(b.) Under this head is also to be accounted withdrawals from the savings-bank accounts of deceased depositors whose estates are being administered by the Public Trustee. On no account is cash in such cases to be handed to officers of the Public Trust Office. In exchange for the withdrawal receipt a receipted lodgment form, "Public Trust 114," is to be handed to the Public Trust officer dealing with the transaction.

928. Public Trust Payments.—(a.) Payments made on behalf of the Public Trustee may only be made upon the prescribed form, which must bear the authorization of the Controller of Accounts, unless such payment has been authorized by him by telegraph, when a receipt is to be taken on form Acct. 129, the particulars given in the telegram being written on the voucher.

(b.) Unless otherwise directed, all Public Trust vouchers except superannuation claims may be paid on demand after they have reached Postmasters and notices have been sent to payees. 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.

(c.) 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.

(d.) Vouchers made payable to Maoris may be paid only 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.

(e.) 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 Controller of Accounts. (See Rule 709.)

929. 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. Any Postmaster may attest the life declaration of any pensioner or annuitant who receives payment of pension or annuity through the Post Office and who is so situated that he or she is unable to conveniently make his or her declaration before a Justice of the Peace, or one of the other persons mentioned in the declaration form. This will also permit Postmasters in charge of money-order offices to arrange payment by means of registered letters to those pensioners who are not residing conveniently near a money-order office, provided the necessary declaration is made and receipt obtained before payment.

930. 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 Controller of Accounts.

931. In all correspondence relative to Public Trust vouchers the "Pay-list No." and the number of the voucher should be quoted. These will always be found stated at the head of each voucher.

932. 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.

REGISTRATION OF BIRTHS, DEATHS, AND MARRIAGES.

933. *Registration of Births, Deaths, and Marriages.*—The fees received by Postmasters who are also Registrars should be shown on the special form, "Statement of Receipts of the Registrar of Births, Deaths, and Marriages." This statement provides sixteen columns covering different classes of fees, and care must be taken to see that each fee received is entered in the correct column and extended to the column headed "Total Fees received." The statements, which are bound in pads, must be prepared in duplicate by the carbon process, one copy being retained as an office record and filed in proper sequence—*i.e.*, date of periods—for future reference. The top copy is to be sent in with the period's accounts in the usual manner. Each statement forwarded is to bear a certificate, Form R.G. 51A, which is printed on a gummed slip. This slip is to be duly completed and gummed to the statement before being despatched. To avoid the penalty, registration of births must be effected within sixty-two days following the day of birth.

The following is a list of fees chargeable by Postmasters who act as Registrars of Births, Deaths, and Marriages:—

(a.) *Under the Marriage Act, 1908.*

	£	s.	d.
Notice of intended marriage	0	2	6
Inspection of Marriage-notice Book	0	1	0
Caveat entered against marriage	0	5	0
Marriage certificate	1	0	0
Marriage certificate. (No one in New Zealand to give consent; issued fourteen days after notice).. .. .	0	5	0
Solemnization of marriage by Registrar	1	0	0
Search in Registrar's Marriage Register-book for not more than one year	0	2	6
Search in Registrar's Marriage Register-book for every additional year	0	1	0
Certified copy of entry in Registrar's Marriage Register-book	0	2	6
Certified copy of entry in Registrar's Marriage Register-book under the seal of the Registrar	0	5	0

(b.) *Under the Births and Deaths Registration Act, 1908.*

	£	s.	d.
Late fee for registration of birth (after sixty-two days) ..	0	5	0
Addition or alteration of name of child (within year of registration only) ..	0	2	6
Search in Registrar's Register-book of Births or Deaths for not more than one year ..	0	2	6
Search in Registrar's Register-book of Births or Deaths for every additional year ..	0	1	0
Certified copy of entry of birth or death ..	0	2	6
Certified copy of entry of birth or death under seal of Registrar ..	0	5	0
Certificate of date of birth ..	0	1	0

(c.) *Under the Friendly Societies Act, 1909, Sections 59 and 97.*

	£	s.	d.
Certificate of birth or death (first copy) ..	0	1	0
Certificate of birth or death (other than first copy), each	0	0	6

All fees are payable in advance.

When application is made from places outside New Zealand, fees should be remitted by money-order.

When marriages are solemnized by the Registrar the fee of £1 is to be charged in addition to the fee of 2s. 6d. for the notice and £1 for the marriage certificate (*i.e.*, the license). It is also usual for the contracting parties to have a copy of the marriage entry, for which a further sum of 2s. 6d. is charged. The total cost of marriage by Registrar is therefore £2'5s.

SEA-TROUT ROYALTY.

934. *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 Revenue," particulars being entered on form Acct. 112, to which the statements of weight must be attached.

STATE ADVANCES RECEIPTS AND PAYMENTS.

935. *State Advances Receipts.*—Any amount whatever tendered for lodgment to the credit of the State Advances Office must be accepted at any money-order office within the Dominion, and in cases in which the instalment notice is not produced a receipt must be given on that Department's form No. 2, care being taken to insert the name of the mortgagor thereon. Lodgments are to be treated in all other respects in the manner prescribed in the instructions relative to Public Trust receipts. At both chief offices and sub-offices the amounts must be entered on the special statement provided, and the total number of transactions entered at the foot of each.

936. *State Advances Payments.*—(a.) Payments on behalf of the New Zealand State Advances Office must be made only on the prescribed form, which must in each case bear the authorization of the Controller of Accounts, unless such payment has been authorized by him by telegraph, when a receipt must be taken on form Acct. 129, the particulars given on the telegram being copied on to the voucher. Payments under this head must be sent by sub-offices to chief offices as remittances and incorporated by the latter on the special statement provided.

(b.) Officers lodging money on State 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. 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.

STATE FOREST RECEIPTS.

937. State Forest Receipt.—Lodgments may be accepted by all money-order offices on behalf of the State Forest Service and accounted for on form Acct. 112 as "State Forest Receipts."

Lodgment forms, in triplicate, will be forwarded by the State Forest Service to the payer. When payment is tendered, the original copy is to be returned to the payer as a receipt. The duplicate is to be retained by the receiving officer and sent forward in support of the entry in his accounts and the triplicate is to be posted immediately after receipt of the lodgment direct to the Conservator of Forests, State Forest Service, at the regional office named on the original lodgment slip. In order to provide for cases where a person tendering a lodgment does not produce the forms issued by the State Forest Service a special pad of forms, also in triplicate, has been provided. A pad of these forms should be in hand at every money-order office.

SUPERANNUATION FUNDS: PUBLIC SERVICE, RAILWAY, AND TEACHERS.

Receipts and Payments.

938. 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.

Postmasters in charge of money-order offices will receive applications from the public for loans from the Public Service Superannuation Fund. A form of application is provided for the purpose.

The poster calling the attention of the public to the fact that funds are available should be placed in a prominent position at all post-offices. Upon receipt of a form of application it must be seen that every question is answered by the applicant, and a sketch-plan attached to the application. Applications must be forwarded by the Postmaster direct to the Secretary, Superannuation Board, Wellington, who will pay the postage on delivery. When forwarding the application the Postmaster should, where possible, make a brief confidential report respecting the security and the applicant's character and position. If the Board entertains the application the borrower will be advised and requested to pay the Postmaster the necessary valuation fee. Particulars of each lodgment of a valuation fee must be furnished in duplicate on Public Service Superannuation form 15B, and the amount is to be accounted

for in the same manner as other receipts for the fund. In addition, the receiving Postmaster is directed to advise the Secretary to the Board by "collect" telegram of such lodgment. If the loan be granted, the borrower will be advised and instructed as to forwarding deeds. If the loan be refused he will be informed without delay. In the event of a loan being granted to a married woman the husband is usually required to join in the mortgage.

The scale of solicitor's fees for preparing mortgages on account of loans granted by the Board is as follows:—

	£	£	s.	d.
Not exceeding	250	1	10	0
"	500	2	10	0
"	750	3	5	0
"	1,000	3	10	0
"	2,000	5	10	0
"	3,000	7	7	0
"	4,000	9	9	0
"	5,000	10	10	0
"	6,000	12	10	0
"	7,000	14	10	0
"	10,000	17	10	0
"	15,000	21	10	0
"	20,000	23	10	0

If the title is partly under the Land Transfer Act and partly under the old system, necessitating the preparation of distinct securities, the above scale will not apply. It will be increased in each case by 10s. 6d. The scale does not include fees actually paid out of pocket for searches, to interpreters, for registration, &c., or costs incurred to complete prior title, but it does include all attendances and letters explaining the title or reporting on conclusion of transaction, as well as agents' charges rendered necessary through the solicitor not residing in the town in which the registry office is situated.

To enable Postmasters to supply the public with the information, it is notified that, until further advice, loans on mortgage granted by the Public Service Superannuation Board will be for a period of not more than five years, and that the rate of interest will be 5½ per cent. per annum. Table mortgages will also be granted at the same rate of interest and for periods not exceeding twenty years.

Loans will be made only on first mortgages, and will not be granted for an amount exceeding three-fifths of the Government value of the property. Sound freehold security only will be accepted.

Contributors to the fund should be asked to assist the Board in the direction of advertising the business wherever possible, in order to strengthen the fund and so benefit both themselves and their fellow-officers. Anything appearing in the newspapers relating to the Board's investments or affecting persons who have borrowed money should be cut out and forwarded to the Secretary to the Board with any comment the Postmaster or contributor to the fund may care to make.

939. Public Service Superannuation Fund Payments.—Payments on behalf of the Public Service Superannuation Board may be made only on the prescribed form. These vouchers are forwarded direct to the annuitants by the Secretary of the Public Service Superannuation Board, Wellington, and may be paid upon presentation at any money-order office at which they are presented within three months from date of issue. But payment must not be made before the due date, unless a special instruction to that

effect is issued. The due date is the last day of the calendar month. If the last day of the month falls on a Sunday or Post Office holiday, payment must be withheld until the next business day. Each voucher presented for payment is to be examined and if the Audit stamp "Audit passed A, B, or C," is not impressed thereon payment is to be refused and the person presenting it referred to the office of the fund from which payment is claimed. If an annuitant is unable, through sickness or infirmity, to apply personally for payment, he should advise the Secretary of the Public Service Superannuation Fund accordingly, and nominate an agent to act for him. When the annuitant is not resident at the place where payment is made, a separate life certificate must be produced on a form to be obtained from the Secretary, Superannuation Fund. The certificate is to be attached to the paid voucher. In all cases Postmasters must satisfy themselves as to the identity of the annuitants. To facilitate this, each annuitant has been supplied with a letter of instruction from the Secretary of the Public Service Superannuation Board. This letter contains provision for the specimen signature of the annuitant, and is to be signed at the time the first payment is made. The paying officer must affix his signature to the document as witness. The letter contains also a similar provision for the signature of an authorized agent, should one be appointed. In a case of doubt, the person presenting the voucher should be called upon to produce the letter to establish his identity. Claims for allowances granted under sections 42 and 43 of the Public Service Superannuation Act, 1908, must have the declaration of widowhood and life certificate completed before payment is made. Credit is to be claimed for such payments by Postmasters as a remittance to Chief Office, and by the latter as "Public Service Superannuation Fund payments." 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.

940. Teachers' Superannuation Fund Receipts.—Amounts in connection with the Teachers' Superannuation Fund may be collected at any money-order office. The rules governing the collection of sums for the Public Service Superannuation Fund must be observed in connection with Teachers' Superannuation Fund transactions as far as they apply. The form Statement of Lodgments (No. 6) is to be used. Lodgment slips (No. 4) will be presented by persons making the lodgment, generally the Secretaries of Education Boards.

941. Teachers' Superannuation Fund Payments.—Payments on behalf of the Teachers' Superannuation Fund may be made only on the prescribed form. These vouchers will be posted direct to annuitants by the Secretary of the Teachers' Superannuation Fund, Wellington. They may be paid on or after due date (the last day of each calendar month) at any money-order office convenient to the annuitant *within one month of due date*. If the last day of the month falls on a Sunday or Post Office holiday, payment must be withheld until the next business day. In no case may payment be effected before the due date unless a special instruction to that effect is issued. Each voucher presented for payment is to be examined, and if the Audit stamp, "Audit passed A, B, or C," is not impressed thereon payment is to be refused, and the person presenting it referred to the office of the fund from which payment is claimed. If an annuitant makes personal application, payment is not to be made unless the certificate on the back of the voucher has been completed.

If an annuitant is unable through sickness or infirmity to apply personally for payment he should advise the Secretary of the Teachers' Superannuation Fund accordingly, and nominate an agent to act for him. The authority approved by the Secretary, Teachers' Superannuation Fund, Wellington, together with a form of life certificate, must be produced by the agent before payment may be made. If a voucher is presented after the expiration of one month payment must be refused unless extension of the period has been granted by the Secretary of the Teachers' Superannuation Fund by means of an enfacement on the voucher. A paying officer must satisfy himself as to the identity of a person applying for payment, and for this purpose is empowered to demand, if there is any doubt, the production of the identification certificate of the annuitant, which bears a specimen of his signature. Credit for payments is to be claimed by Postmasters as a remittance to Chief Office, and by the latter as "Teachers' Superannuation Fund Payments." The rules governing the payment of Public Trust vouchers are to be observed as far as they apply in making payments on behalf of the Teachers' Superannuation Fund.

942. Railway Superannuation Fund Payments.—Payments on behalf of the Railway Superannuation Fund may be made only on the prescribed form. These vouchers are forwarded direct to the annuitants by the Secretary of the Railway Superannuation Board, through the Public Trustee, and may be paid upon presentation. The vouchers are payable only at the money-order office indicated on the form, and are available for payment only during a period of one month from the date of issue. The due date, with one exception, is the last day of the calendar month. Widows' allowances from the fund are prepared on the basis of the lunar-month period, and not, as in the case of ordinary allowances, the calendar month. If the last day of the month falls on a Sunday or Post Office holiday, payment must be withheld until the next business day. In no case may payment be effected before the due date unless a special instruction to that effect is issued. Each voucher presented for payment is to be examined, and if the Audit stamp, "Audit passed A, B, or C," is not impressed thereon payment is to be refused, and the person presenting it referred to the office of the fund from which payment is claimed. If a voucher is presented at an office other than that named on the voucher, or is presented after one month from date of issue, payment must be refused, and the annuitant directed to return the voucher to the Secretary, Railway Superannuation Fund, Wellington, with a request for amendment of the name of the paying office or extension of the period of validity, as may be required. If a paying officer has any doubt regarding the identity of the person presenting a voucher, he should request the production of the identification-card supplied to each annuitant. This card bears a specimen of the signature of the annuitant. If the annuitant is unable, through sickness or infirmity, to apply personally for payment, he should advise the Secretary, Railway Superannuation Board, Wellington, accordingly, return the voucher, and nominate an agent to act for him. In cases in which the allowance has been authorized for payment to an agent the voucher will be made out in favour of the agent. Each agent will be supplied with a letter similar to that furnished to annuitants of the Public Service Superannuation Fund; and he must sign this letter, in the space provided, in the presence of the paying officer when applying for the first payment. The signature must be witnessed by the paying officer.

The letter must be produced on the occasion of each payment, if demanded, as a means of establishing the identity of the agent. Credit for Railway Superannuation Fund payments must be claimed by Postmasters as a remittance to chief office, and by the latter as "Public Trust Payments." The 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 Railway Superannuation Fund.

943. 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.

TREASURY POSTAL DRAFTS.

944. *Treasury Postal Drafts.*—Postal drafts issued by the Treasury may, on presentation, be paid by officers in the several postal districts authorized. The drafts are posted direct by the Treasury to the payees concerned, and the value may be paid to the person presenting it, the following precautions being observed:—

- (1.) A draft becomes void if it is not presented for payment within one month from date of issue. If a draft is presented after one month has lapsed from date of issue payment must be refused, and the person presenting it directed to communicate with the Treasury.
- (2.) The draft is not payable at any post-office other than the office enfacéd on the draft.
- (3.) Before it can be paid it must have been receipted in the proper space by the person to whom it is made payable.
- (4.) Payment may be refused if the draft bears any erasure or alteration, or if it be cut, defaced, or mutilated.
- (5.) No draft should be drawn for any sum comprising a fractional part of a penny, and, if so drawn, no such fraction will be paid. No postage-stamp may be affixed in order to increase the amount for which the draft is drawn, and if any stamp be affixed no payment will be made in respect of it.
- (6.) A twopenny duty-stamp is to be affixed for sums of £2 and upwards.
- (7.) The paying officer must date-stamp each paid draft with the date of payment, placing his initial alongside of the impression. Drafts paid at sub-offices must be forwarded to chief offices as remittances.

At chief offices a schedule, in duplicate, is to be prepared of the drafts paid at both sub-offices and chief office. The total value of the drafts is claimed at chief offices, other than Auckland and Wellington, by the lodging of a sight draft, prepared on the special forms provided, against the Treasury issuing officer. The sight draft is to be lodged to the credit of the Chief Postmaster's Deposit Account, and the paid Treasury drafts, with the schedule, forwarded to the Treasury issuing officer by registered letter.

The duplicate schedule is to be forwarded to the Controller of Accounts attached to the Cash Account on the day that the transaction is completed. The following cross entries are to be made on the Cash Account for Treasury postal-draft transactions:—

<i>Dr.</i>	Amounted credited by Bank of New Zealand		
	for draft drawn on Treasury officer	..	
<i>Cr.</i>	Treasury postal drafts paid..	..	..

VALUATION REVENUE.

945. *Valuation Revenue*.—Fees ranging from 6d. to £1 1s. are payable for certified extracts from the valuation rolls. These, when tendered, should be accepted and brought to debit as “Valuation revenue” and the particulars entered on the special form of statement. Under the same heading, and subject to the same conditions, must be brought to charge the amounts payable by local bodies as their proportion of the cost of the Government valuation of land.

LODGMENTS ON ACCOUNT OF DEPARTMENTS NOT DETAILED.

946. 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 Controller of Accounts. 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. 112, and special entries made in the sub-office and chief office Post Office accounts.

APPENDICES.

- A. List of Periodical Statements.
B. List of Annual Statistical Returns.

APPENDIX A.

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED.
To the Secretary.

Description of Form.	Particulars.	Frequency.	
		Chief Postmasters.	District Telegraph Engineers.
P.O. 33	Alteration to record of temporary employees	Twice monthly	Twice monthly.†
105	Certificate of check of Guide, Official Circular, &c.	Monthly* ..	..
Staff 38	List of absentees .. .. .	..	Monthly.†
Copy ..	List of post-offices with table of inland mails (revise in February)	Annually ..	..
P.O. 104	Post and Telegraph Guide (revise in February)	..	..
107	Post and Telegraph Guide Supplement (revise)	Monthly ..	..
Tel. 46	Report of junior officers practising telegraphy	Quarterly ..	Quarterly.*
P.O. 33	Report on postmen's deliveries ..	Annually ..	..
Staff 46	Return of absentees on account of sickness	..	Annually.†
P.O. 32	Return of correspondence posted and delivered	Quarterly ..	..
53	Return of errors .. .. .	..	Quarterly.*
Mail 24	Return of foreign mails despatched	After despatch of each mail	..
P.O. 86	Return of uniformed employees ..	Monthly ..	Monthly.*
Staff 36	Summary of Sunday and holiday overtime	..	.. †
P.O. 92A	Return of motor-tires	Quarterly ..	Quarterly.

* Superintendents also forward return.
Manager also forward return.

† Superintendents and Stores

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*cid.*
To the Chief Inspector.

Description of Form.	Particulars.	Frequency.	
		Chief Postmasters.	District Telegraph Engineers.
P.O. 90	Return of missing-letter inquiries	Quarterly ..	..

To the Controller of Savings-banks and Accounts.

Description of Form.	Particulars.	Frequency.	
		Chief Postmasters.	Postmasters.

ACCOUNTS.

GENERAL.

Acct. 60	Post Office Account .. ..	..	Every period.
58	Post Office Account	Every period	..
Book 5	Daily Cash Account	Daily ..	..
Acct. 123	Summary form—General, in support of Acct. 58	Every period	..
121	Summary form—Aniline, Receipts	..	..
120	.. Aniline, Payments	..	..
125	Summary slip to accompany Cash Account where no statement required	Daily ..	..

POSTAL.

Acct. 112	Statement of private box and bag rents	Daily ..	Every period.
112	Statement of miscellaneous receipts	.. ..	..
112	Statement of Postal Guide subscriptions	.. ..	..
108	Statement of miscellaneous payments	.. ..	..
137	Certificate of commission allowed on sale of stamps	Every period	..
83	Return of packets received for and withdrawn from safe custody	Yearly ..	Yearly.
49	Return of insured parcels ..	Yearly ..	..

TELEGRAPH.

Acct. 112	Statement of registered telegraph code addresses	Daily ..	Every period.
112	Maintenance of telegraph-wires ..	.. ..	..
Tel. 59.	Statement of telegraph debits and credits, with supporting messages and dockets	.. * ..	..
Acct. 124	Summary form—Telegraph transactions in support of Acct. 58	Every period	..
P.O. 33	Return of cable-deposit transactions	Monthly ..	..
33	.. telegraph remittances ..	.. ..	..

TELEPHONE.

H.O. 73	Return of telephone connections	Quarterly ..	Quarterly from all exchanges.
115	Telephone-exchange receipts—Reports of collection	Daily ..	Every period.

MAILS, CARRIAGE OF.

Acct. 107	Gratuities due Union Steamship Company for carriage of letters, newspapers, &c.	Monthly ..	..
107	Gratuities due Union Steamship Company for carriage of parcels	.. ..	..

MONEY-ORDERS.

M.O. 42	Statement of money-orders issued	Daily ..	Every period.
44	.. .. paid	.. ..	..
46	Summary of money-order transactions	Every period	..

SAVINGS-BANK.

S.B. 68 and 69	Statement of Savings-bank withdrawals	Daily ..	Every period.
S.B. 18 and 19	Statement of Savings-bank deposits	.. ..	..
S.B. 45	Summary of Savings-bank transactions	Every period	..
Book 68	Ledger summary, quarterly ..	Quarterly ..	..
..	.. annual ..	Annually ..	..

* Also Postmasters specially instructed.

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*ctd.*
To the Controller of Savings-banks and Accounts—continued.

Description of Form.	Particulars.	Frequency.	
		Chief Postmasters.	Postmasters.
POSTAL NOTES.			
Aoct. 60	Statement of unissued postal notes	..	Monthly.
59	..	..	Monthly. At P.N. offices only.
M.O. 63	Statement of postal notes paid ..	Daily ..	..
66	Summary of unissued postal notes	Monthly ..	..
65	.. postal notes paid ..	Every period ..	..
62	.. postal notes issued ..	Quarterly ..	..
BRITISH POSTAL ORDERS.			
M.O. 54	Summary of unissued British postal orders	Monthly ..	..
55	Statement of unissued British postal orders	..	Monthly.
56	Statement of British postal orders paid	Daily ..	..
57	Summary of British postal orders paid	Every period ..	..
PENSIONS.			
Aoct. 123	*Return of unclaimed old-age, military, widows', war, epidemic, and police widows' instalments	Monthly ..	..
28	Statement of Imperial pensions paid	Daily ..	..
O.A.P. 13A	Statement of old-age and military pension payments	..	..
Widowal3A	Statement of widows' pension payments	..	..
* To be furnished to the Registrar of Pensions.			
TREASURY.			
Aoct. 112	Statement of New Zealand Consols receipts	Daily ..	Every period
112	Application for Government debentures	..	..
OTHER DEPARTMENTS.			
A. to S. 5	Statement of Advances to Settlers receipts	Daily ..	Every period.
6	Statement of Advances to Settlers payments	..	..
Aoct. 112	Statement of Arms Act license fees	..	Every period.
112	.. Factory Act fees ..	..	..
112	.. fishing license fees ..	..	..
106	Return of fishing licenses received, sold, and returned	Yearly ..	..
112	Statement of game license fees ..	Daily ..	Every period.
106	Return of game licenses received, sold, and returned	Yearly ..	..
112	Statement of Government Printing Office receipts	Daily ..	Every period.
Special	Statement of income-tax collected	..	..
..	.. land-tax collected ..	..	..
Aoct. 112	Statement of machinery-inspection receipts	..	..
112	Statement of miners' rights sold	..	..
32	Summary of miners' rights, &c., on hand	Quarterly ..	Quarterly.
109	Statement of National Provident Fund receipts	Daily ..	Every period.
P.S.S. 15c	Statement of Public Service Superannuation Fund receipts	..	..
14A	Statement of Public Service Superannuation Fund payments	..	..
P.T. 115	Statement of Public Trust receipts	..	Every period
116	.. payments	..	..
Aoct. 112	Statement of registration of births, deaths, and marriages receipts	..	Every period
117	Valuation revenue ..	..	..
112	Any other class of receipts for another Department	..	..

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*ctd.*

ENGINEERING DIVISION.

To the Chief Telegraph Engineer.

Description.	Particulars.	Frequency.	
		District Engineers.	Deputy District Engineers.
Foolscap	District Engineer's monthly report	Monthly ..	Monthly.
"	Engineer's annual report ..	Annually ..	..
Eng. 18	Engineer's telephone-exchange return (summary)	Quarterly ..	Quarterly.*
Foolscap	Report of exchange transactions completed and number of waiting subscribers	Monthly ..	Monthly.
Eng. 11	Return of telegraph and inter-urban telephone-line	Annually ..	Annually.
14	Return of telephone-exchange plant	" ..	"
P.O. 33	Return of temporary employees on pay-sheets	Monthly ..	Monthly.
Eng. 19	Statement of authorized works and works done during month	" ..	"
48	Statement of Telegraph Engineer's stock balances	Quarterly ..	Quarterly.

* Telephone exchanges also forward returns.

To the Controller of Savings-banks and Accounts.

Description.	Particulars.	Frequency.	
		District Engineers.	Deputy District Engineers.
Ledger cards	District Stock Adjustment Account	Monthly ..	..
P.O. 33	Return of empty benzine cases and tins sold	" ..	Monthly.
Foolscap	Return of Engineer's expenditure for the year	Annually ..	..
Acct. 10	Return of expenditure on bicycles	Monthly ..	..
42	Return of expenditure on motor vehicles	" ..	..
43	Return of linemen on construction work	" ..	..
P.O. 33	Return of officers attending military camps	" ..	Monthly.
Eng. 48	Statement of Telegraph Engineer's stock balances	Quarterly ..	Quarterly.
P.O. 33	Statement of unpaid toll accounts	Monthly ..	..
Eng. 31	Summary of expenditure on current works	" ..	..
Foolscap	Summary of Working Account (W/s's costing)	" ..	..
"	Workshops Adjustment Account..	Annually ..	..

To the District Telegraph Engineer.

Description.	Particulars.	Frequency.	
		Deputy District Engineers.	Postmasters.
Eng. 21	Proportionate charge of linemen's salaries	Monthly ..	Linemen's stations, monthly.
17	Return of D.C.L.C. cable run out and dismantled	Quarterly ..	Telephone exchanges, quarterly.
H.O. 73	Return of telephone connections (duplicate copy)	..	Ditto.
Eng. 48	Statement of actual quantities of Telegraph Engineer's stock material on hand on 30th June	Annually ..	Stock stations, annually.
Foolscap memo.	Statement of alterations to Staff 44	Twice monthly	..
Acct. 37	Statement of expenditure on motor vehicles and bicycles	Monthly ..	Monthly.
Foolscap	Statement of material required to replenish Telegraph Engineer's stock	..	Stock stations, monthly.
"	Statement of Telegraph Engineer's stock-card balances, disturbed during the month	..	Ditto.
"	Statement of Tel. Ex. 36 and Eng. 28 jobs uncompleted at end of month	..	Linemen's stations, monthly.
Eng. 20	Station lineman's monthly report	..	Station linemen, monthly.
Foolscap	Summary of forms Acct. 70 issued in connection with sale of material and charges for labour	..	Stock stations, monthly.
"	Summary of Sunday and holiday overtime	Monthly ..	..

LIST OF PERIODICAL RETURNS REQUIRED TO BE FURNISHED—*ctd.*ENGINEERING DIVISION—*continued.**To the Stores Manager.*

Description.	Particulars.	Frequency.	
		District Engineers.	Deputy District Engineers.
P.O. 33	Return of motor-spirit and kerosene purchased	Monthly ..	Monthly.
33	Return of scrap material on hand	Quarterly ..	Quarterly.
33	Statement of overseas freights ..	Monthly ..	..

APPENDIX B.

LIST OF ANNUAL STATISTICAL RETURNS.

The following statistical returns must be prepared by Chief Postmasters, and forwarded to the Secretary as soon as possible after the close of each calendar year :—

- Annual 1. Return of posted correspondence prepaid in cash.
- Annual 2. Return of the number of registered articles dealt with within the district, also return of the number of newspapers exempt from postage posted during the year.
- Annual 3. 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.

F. D. THOMSON,
Clerk of the Executive Council.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.

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