

temporary resident of New Zealand or is unable to give a settled address in the Dominion. (See Rule 959.)

883. The officer accepting a parcel under the foregoing system must see that the fee and deposit, according to scale, have been correctly affixed in stamps to the form and the form signed by the sender. He must then fill in the receipt at the foot of the form, and hand it back to the sender.

884. A label with the words "To be delivered free of charge" (C. & F. P.P. 30) must be affixed to the parcel, which must then be forwarded, together with the form C. & F. P.P. 31, to the office from which the parcel will be despatched direct to Australia.

885. At the final office of despatch a franking-note (C. & F. P.P. 19) must be prepared and forwarded with the parcel. The words "Free of charge" must be shown on the parcel-bill against the entry, and the form C. & F. P.P. 31 must be attached to the copy of the parcel-bill which is sent to the Inspector of Post-offices.

886. Parcel-franking notice-forms received with parcels from the United Kingdom and Australia should, when completed, be sent to the Inspector of Post-offices, pinned to the duplicate of the parcel-bill in which the respective parcels are advised. The parcels themselves are to be sent to destination for delivery free of charge. The amount of Customs duty and other charges should be entered on the franking-notice form and also opposite the entry of the parcel on the copy of the parcel-bill forwarded to the Inspector of Post-offices. The franking-notice forms will be forwarded by the Inspector of Post-offices to the offices despatching parcel-mails to London and the Australian States entered in detail on special parcel-bills, which the despatching offices will incorporate in the last sheet of the ordinary parcel-mail, inserting the amount claimed in the column provided.

ACCOUNTS.

GENERAL.

887. The transactions of Postmasters in respect of receipts and payments must be balanced daily and embodied in the Sub-office Cash-book (Acct. 131), and those of Chief Postmasters in the Daily Cash Account (form Acct. 133), which are practically summaries of all the other accounts kept. All entries, either of receipts or payments must be made under the date on which the transactions actually take place.

888. The amount of the closing "balance in hand" each day forms the "balance brought forward" to be entered on the debit side of the next day's account. Every deficiency or surplus discovered in the official cash must be reported by Postmasters to their Chief Postmasters, and by the latter to the Controller, G.P.O. Cash short must at once be made good by the officer responsible. Surplus cash under 2s. in amount must be affixed in stamps to the memo. reporting the surplus. Sums of 2s. and over must be brought to charge in the Statement of Savings-Bank Deposits for the date on which the surplus is discovered, and credited to Suspense Account.

889. The Department, in addition to the business proper to it, acts as agent for other Government Departments in the matter of collecting and paying moneys, such receipts and payments being brought to charge or taken credit for, as the case may be, in accordance with the directions hereafter given. Should any error be made in dealing with any sum collected or paid on behalf of another Department, the matter should be at once reported by