

Postmasters to their Chief Postmasters, and by Chief Postmasters to the Controller, G.P.O., for the necessary instructions as to adjustment.

890. A summary of each class of receipt and payment, with the exception of remittances from and to sub-offices, must be furnished by Chief Postmasters with their periodical Post Office Account. The daily totals of the business done at chief offices must be shown thereon, but in the case of sub-offices only the totals for the period covered by the account need be stated. At all offices where there is a copying-press the statements referred to in these regulations must be press-copied; at others, the necessary particulars must be entered in the journals provided for the purpose. In the preparation of statements attention should be paid to the headings and directions on the forms, and the necessary particulars furnished in accordance therewith.

891. Chief Postmasters and Postmasters must keep their official deposit accounts at the Bank of New Zealand, as instructed in "Rules for Postmasters in charge of Money-order Offices." Chief Postmasters must notify without delay to the Secretary any change of countersigning officers. The countersigning of cheques on Postmasters' Deposit Accounts, other than Chief Postmasters', is not permitted. At any sub-office the Postmaster alone is to sign cheques.

892. Postmasters are not at liberty to close their official accounts at the Bank of New Zealand without previously obtaining leave. When a Postmaster leaves his office for the purpose of vacation or otherwise, the relieving officer will be duly authorized to sign cheques on the Postmaster's Deposit Account. The Postmaster must request his Chief Postmaster to give the bank notice of the substitution of the name of his relieving officer: the Chief Postmaster is then to advise the Secretary, who in turn advises the bank and the Treasury, or the Treasury only, as the case may require.

893. A cheque drawn on a Chief Postmaster's Deposit Account transmitted as a remittance to a Sub-Postmaster having an official account must be enfaced "Free of exchange at only," the name of the bank town at which the cheque is to be presented for payment being inserted, and the enfacement signed.

894. A Postmaster is not required to receive cheques from the public except in payment of land and income tax, Advances to Settlers, Government Insurance, and Public Trust receipts, and under the prescribed conditions as a deposit for credit of an account in the Post-Office Savings-Bank, and those exceptions enumerated in Rule 154. He will be held personally liable for the amount of any other cheques accepted by him. The tender of cheques on behalf of the Government Insurance and Public Trust Departments will, in the case of the former, be governed by clause 47 of the instructions issued to Postmasters by that office, whilst the Public Trustee will absolve officers from liability on account of cheques which they have reasonable ground for believing to be good.

895. Officers are strictly forbidden to cash cheques for any officer of the Public Trust Office, and must not allow the Post Office to be made a medium for negotiating private cheques. (See Rule 153.) Government cheques may be accepted if the Postmaster is personally satisfied that they are in order in every respect, and that they are presented by the persons entitled to receive the amount for which they are drawn; but the acceptance of cheques on Post Office business is not officially recognized, and officers must understand that they accept them on their own responsibility. Officers must not include cheques received from the public as part