

of their official funds. All receipts for payments made by cheque must be so marked.

896. Postmasters in charge of offices where there is no agency of the Bank of New Zealand must not collect exchange on a cheque tendered in payment of an amount due to the Advances to Settlers Office. It should be sent in to the chief office as a remittance. The Chief Postmaster will negotiate the cheque either at his own office or at the office on which the cheque is drawn, or, if it is not drawn on any office in his district, through the Chief Postmaster of the district in which the bank on which the cheque is drawn is situated.

897. Officers must see that exchange at the current rates is collected on all cheques excepting those mentioned in the foregoing Rule 896. The Bank of New Zealand charges all Government Departments, including the Post and Telegraph, exchange at the rate of $\frac{1}{8}$ per cent., with a minimum of 6d. on each cheque, on cheques drawn by private parties upon another town in the Dominion, whether that town be *within* or *without* the provincial district where the cheques are presented.

898. Cheques drawn in favour of the Receiver-General's Deposit Account by persons tendering for contracts should, when they are liable to exchange, have included in them the amount of such exchange.

899. Every receipt given for a refund of charges paid on telegrams, postage, or Customs duty is liable to stamp duty when the amount of any such payment is £2 or more.

900. Remittances of cash are to be sealed with a special sealing label (Acct. 365) in the presence of a second officer. After the amount has been checked, the sealing is to be attested by the initials of both officers. In all cases in which a remittance contains bank-notes of a higher denomination than £1 a record of the number of each note and the bank of issue is to be kept.

901. The accounts which Chief Postmasters and Sub-Postmasters are required to render are as follows:—

Chief Postmasters.

(a.) A copy of the Daily Cash Account, form Acct. 133, supported, where required, by statements of receipts and payments and the necessary vouchers, which should be arranged in order of entry in the account, and tied with twine.

(b.) All entries for which no form of statement is provided must be summarized on the summary slip, form Acct. 337, and the supporting documents pinned to the slip.

(c.) A Post Office Account, on form Acct. 7A, at the end of each of the following accounting periods, namely:—

From the 1st to the 7th, inclusive,

From the 8th to the 15th, inclusive,

From the 16th to the 23rd, inclusive, and

From the 24th to the last day of every month, inclusive.

In this account must be shown the totals of the summarized receipts and payments under the various heads both at chief offices and sub-offices during the period. The statements are to be arranged in alphabetical order, according to office, and the summaries in order of entry in the account.

(d.) On the back of the account there must appear the bank's certificate of the amount at credit of the Chief Postmaster's Deposit Account. The local Accountant (or, in the case of the four principal post-offices, the Third M.O. Clerk) must affix his initials to the items numbered 6, 7, and 8 as an indication that he has personally satisfied himself of the correctness thereof.