

(e.) There must also appear an explanation of the total balance, showing the allocation thereof between chief and sub-offices at the close of each period, and a certificate of the Chief Postmaster and the Assistant Postmaster or Chief Clerk of the amount of stamps, postal notes, British postal orders, and discount-stamps held at the chief office at the close of each month.

Sub-Postmasters.

(a.) A Post Office Account, form Acct. 7, must be furnished to Chief Postmasters at the end of each of the periods referred to in Rule 901c, accompanied by the necessary statements and supporting vouchers, specially checked, and a certificate of the balance at the bank to the credit of the Postmaster's Deposit Account.

(b.) The cash, stamps, postal notes, &c., on hand at the close of each month must be counted in the presence of the Postmaster and the senior officer, and a certificate must be given by both officers at the foot of the account as to the correctness of the balance due from the sub-accounting officer.

DEBITS.

902. *Stamps received.*—All stamps required must be requisitioned for by Chief Postmasters on the forms provided for the purpose, which should be prepared in duplicate, and, when signed, be posted to the Controller of Money-orders and Savings-banks, General Post Office. Immediately on receipt of the stamps they must be brought to debit in the Daily Cash Account under the special heading provided. Sub-Postmasters in charge of accounting offices are to debit themselves with supplies from their Chief Postmaster as remittances of the amount they represent.

903. When envelopes or cards are forwarded to Wellington to be embossed for the public, a requisition on form Requisition A must be prepared and forwarded by the same mail to the Controller, G.P.O. The requisition must be accompanied by a memorandum stating that the envelopes have been forwarded to the Government Printer, showing the amount received for embossing (excluding value of postage) and the date on which it appears in the accounts as a Government Printing Office receipt. The face value of the stamps embossed must not be treated as "Stamps received" until the envelopes are received back.

904. *Postal Notes received* for sale must be brought to charge immediately on receipt under the special heading of "Postal Notes received." (For detailed instruction see Postal Note Instruction-book, Rule 24A.)

905. *British Postal Orders received* must be accounted for by chief offices and sub-offices similarly to postal notes received for sale. (See Rule 21 of "British Postal Order Instructions.")

906. *Postal Guides received* must be brought to charge at chief offices under the heading of "Postal Guides received," and at sub-offices as a remittance.

907. *Discount-stamps* must be brought to debit under the heading provided in the same manner as postage and revenue stamps. The proceeds arising from the sale of discount-stamps will fall into and become part of the balance of the Post Office Account, to be disbursed therefrom for the redemption of such stamps when presented.

908. Discount-stamps are sold at every money-order office in a complete sheet or complete sheets, and not otherwise. Care must be exercised not to confuse discount-stamps with postage-stamps in the explanation of balances.

909. *Subscriptions to Postal Guide* must be brought to charge under the head of "Subscriptions to Postal Guide," the entries in account being supported by the applications on form P.O. 93.