

will be held responsible for the receipt of the duplicate statement by the Officer in Charge.

926. Special-messenger-service Receipts.—(a.) The form provided for use in connection with the special-messenger service is practically self-explanatory. The butt thereof must, prior to the despatch of the messenger, be filled up, with the exception of the fee payable, which cannot be determined until the return of the messenger.

(b.) To facilitate the determination of the fee payable, a map of the city, borough, or township, if available, should be marked with concentric circles embracing the various distances, the charge being determined in each case on the basis of the shortest possible route to the objective point. The butts of forms used for the collection of special-messenger fees, and the receipts for parcels or letters delivered by special messengers, must be retained for a period of one year, and may then be treated as waste-paper. Payment of the fees due for the services of a special messenger are to be made at the time the service is performed. The fees must be reported on form Acct. 190, and must be brought to debit under the heading "Special-messenger-service Receipts." The particulars to be entered in form Acct. 190 are name, date of receipt, and amount, and, in the case of a subscriber to the telephone-exchange, the number of the connection.

927. Telegraph Receipts collected in Cash.—The fees 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 Acct. 210 and 190, and summarized by Chief Postmasters on form Acct. 189B.

928. Cash Deposits.—(a.) Cash deposits are received from the public to meet charges on cables or on such telegrams, bureau communications, special-messenger-service requests, &c., as may be arranged for through the depositor's telephone-exchange connection or private wire, and to cover the values to be impressed by automatic stamping-machines.

(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. 579.

(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. 190. 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. 7 beneath the item "Customs Duty Outstanding." The totals of cash deposits shown in the Daily Cash Account and in Sub-Postmasters' Post Office Account must be summarized by the Chief Postmaster on form Acct. 189.

(d.) A record must be kept on form Acct. 580 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.

(f.) At the close of each day's business the officer responsible for stamping the communications affected will, after entering up form Acct. 580, obtain in stamps from the Postmaster or Officer in Charge the total amount required to be affixed to the messages or other forms, and give a receipt therefor on form Acct. 229.