

ACCOUNTS.

INSTRUCTIONS TO ACCOUNTING OFFICERS.

GENERAL.

693. The transactions of Postmasters in respect of receipts and payments must be balanced daily and embodied in the Sub-office Cash-book (Book 6), and those of Chief Postmasters in the Daily Cash Account (Book 5), which are practically summaries of all the other accounts kept. All entries, either of receipts or of payments, must be made under the date on which the transactions actually take place.

694. 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 (Book 5), supported, as 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 a form of statement is not provided must be summarized on the summary slip (form Acct. 125), and the supporting documents pinned to the slip.

(c.) A Post Office Account, on form Acct. 58, 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 at both 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 Assistant Supervisor, M.O. and S.B.) 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.

(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 or the officer next in seniority to the Chief Postmaster 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.

695. (a.) A Post Office Account, form Acct. 60, must be furnished to Chief Postmasters at the end of each of the periods referred to in Rule 694 (c), 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., in 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. At an office at which there is not a member of the staff, in addition to the Postmaster,