

of higher status than the ninth subdivision of Class VII, the certificate on the back of form Acct. 60 should be amended to the singular, and signed only by the Postmaster.

696. The amount of the closing "balance in hand" each day forms the "balance brought forward" to be entered on the debit side of the next day's account. Every deficiency or surplus discovered in the official cash must be reported by Postmasters to their Chief Postmasters, and by the latter to the Controller of Accounts. Cash short must at once be made good by the officer responsible. Surplus cash under 2s. in amount must be affixed in stamps to the memo. reporting the surplus. Sums of 2s. and over must be brought to charge in the Statement of Savings-Bank Deposits for the date on which the surplus is discovered, and credited to Suspense Account. In the event of any discrepancy in the accounts being revealed in the process of checking which would either increase the credits or reduce the debits, no refund will be made to the officer concerned unless the consequent deficiency in his cash has been reported. In cases where no deficiency has been reported the amount disclosed will be lodged to the credit of Suspense Account.

PREPARATION OF STATEMENTS AND SUMMARIES.

697. 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.

For reference purposes, particulars of all transactions entered on statements must be recorded in accordance with the following schedule:—

Office.	Office Record.
At offices where Wahl adding-typewriters installed	Carbon copies of statements and summaries.
At offices where copying-press supplied	Press copies of statements, &c.
At offices not supplied with a copying-press	Duplicate copies of statements and journal entries.
At all offices for certain statements to be prepared in duplicate by carbon, such as registration of births, &c.	Carbon copies, whether in manuscript or typed.

698. 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.

The following schedule shows the summaries to be prepared and the classes of transaction they are used for:—

Nature of Transaction.	Summary Form to be used.
Money-orders issued and paid	M.O. 46.
Savings-bank deposits and withdrawals	S.B. 45.
Telegraph cash receipts, telephone-exchange receipts registration of code addresses, Telegraph credits, and maintenance of private wires	Acct. 124.
Receipts and payments for which statements are prepared at chief and sub-offices	Acct. 123.
Receipts and payments of chief and sub-offices which are entered on chief-office statement only	{ Acct. 121. Acct. 120.