

CHECKING BALANCES.

699. (a.) A Postmaster or other controlling officer should be careful to see that each officer through whose hands official money or its equivalent passes accounts for it as soon as possible. The accounts of the counter clerks should be examined at short and irregular intervals, and the Postmaster should personally ascertain that the officers responsible for the money-order and savings-bank cash, the sale of postage-stamps, &c., do actually possess the moneys and postage-stamps shown in their accounts. The money-order and savings-bank cash and stamps advanced for sale at the counter should be checked daily, and, at any office at which more than one officer is employed, the checking must be done by some one other than the officer who has immediate charge of the cash or stamps. Neglect of this direction will render a Postmaster liable for any loss consequent thereon.

(b.) The following checks must be exercised at chief post-offices:—

| Description of Items to be checked. | At Auckland, Christchurch, and Wellington. | At all other Chief Post-offices. | |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------|------------------------------------------------------------------------|
| | | Additional Checks. | Regular Checks. |
| Bulk stock of stamps held by Accountants at the three principal offices and by the Chief Postmaster at all of the other chief offices | Once monthly by Assistant Postmaster | .. | Once monthly by the officer next in seniority to the Chief Postmaster. |
| Bulk stock of postal notes, British postal orders, Post Office Investment Certificates held by Accountants | Once monthly by Assistant Postmaster | .. | Once monthly by Chief Postmaster. |
| Unissued postal notes, British postal orders, and Post Office Investment Certificates held by tellers | Once monthly by Assistant Postmaster | .. | Once monthly by Chief Postmaster. |
| Cash in hand of M.O.S.B. tellers | Once monthly by Accountant | .. | Twice monthly by Chief Postmaster and Accountant alternately. |
| All other cash and stamps, including the advances held by sub-accounting officers for the payment of salaries, overtime, &c. | Once monthly by Assistant Supervisor | .. | |
| Cash and stamps in hands of officers in other than Money-order and Savings - bank Branch | Once weekly by sectional officer in charge | *Once weekly by sectional officer in charge | |

(c.) The checks detailed above are not necessarily to be made on the last day or on the same date in every month. The certificates provided on the Post Office Account (Acct. 58) must be

* This may be dispensed with in the week in which the check is made by the Chief Postmaster or Accountant.