

completed where necessary by the officers responsible for the checks as detailed in the preceding table. A continuous record of the checks detailed above must be maintained, showing—

- (1.) Date of check.
- (2.) The amount of cash, stamps, postal notes, British postal orders, Post Office Investment Certificates (in separate columns) held at time of check.
- (3.) Initials of the officer making the check.

(d.) It is the duty of every officer making a check of the reserve in the hands of the counter clerk to satisfy himself on the following points:—

- (1.) That all remittances of stamps, cash, postal notes, &c., claimed to have been despatched within two days have actually left the office or are made up awaiting despatch. The amounts claimed must be compared with the requisition:
- (2.) That no officer has "lent" any portion of the official cash, stamps, &c., to any other officer on any pretext whatever. In no case may an officer part with any portion of the cash or other value entrusted to him except in the ordinary way of business, without the written authority of the Chief Postmaster.

**700.** In all money-order offices and savings-banks, where money-order, savings-bank, and other transactions are dealt with by more than one officer, a rough record must be kept, on forms Acct. 110 and Acct. 111, showing the totals of the various items dealt with, and the amount of cash received from, and returned to, the accounting officer at the close of the day's transactions. The record must clearly indicate the date and, if more than one balance is made during the day, the time of handing over. At chief offices the teller's balance-sheets will serve the purpose of a book. The transactions of lunch-hour and other reliefs must be recorded on these forms. All such sheets must be preserved for a period of two years. Any failure to keep the record will be severely dealt with.

**701.** At offices where the Postmaster is graded in the third subdivision of Class V and upwards the counter clerk may hold the bulk cash. A special form, Acct. 110, is supplied for use between the Postmaster and the accounting officer in such cases. The form provides on the front for a statement of account between the counter clerk and the Postmaster and on the back between the counter clerk and the officer who relieves him for the luncheon interval. The items on the front of the form under the heading of "Balancing Memoranda" are specially referred to. In each case the first entry should represent the balance on hand at the commencement of the day's business. This should be followed by all incomings and outgoings during the day, and the result should be carried into the balance due by the Postmaster, at the close of business. Similarly with regard to the postal notes on hand, the official number, the local number, and the total of each denomination are to be stated, and the result carried into its proper column. The statement of cash on hand should be set out as required by the form. The requirements on the back of the form are self-explanatory.

When the counter clerk has balanced, he should bring the whole of his vouchers to the senior clerk, where there is such an officer, or to some other qualified senior officer, or to the Postmaster himself for the purpose of having them checked. All vouchers should be called over with the corresponding statements and the total as set out on form Acct. 110 duly verified. The bank and cheque book should be examined by the checking officer, and the incoming