

(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. 15.

(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. 112. 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. 60, in the space provided.

(d.) A record must be kept on form Acct. 13 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. When a deposit is exhausted, credit must on no account be allowed in respect of messages tendered for transmission or for any similar service.

(f.) At the close of each day's business the officer responsible for stamping the communications affected will, after entering up form Acct. 13, obtain in stamps from the Postmaster or Superintendent the total amount required to be affixed to the messages or other forms, and give a receipt therefor on form Acct. 74.

(g.) The receipt must be included with the next remittance forwarded to the chief office, and the amount must be shown in the cash-book under a separate entry, "Cash Deposits withdrawn," in the space for details of remittance to chief office. Care must be taken to see that the receipts for stamps affixed to messages on the last day of each month are remitted to the chief office on that day.

(h.) At the end of each month the total balance at credit of Cash Deposits Account, as ascertained by preparation of form Acct. 14, must be balanced with the grand total of the balances shown against each individual in the accounts kept by the officer who is responsible for the preparation of form Acct. 13. A carbon duplicate of form Acct. 14 must accompany the accounts sent to the Chief Postmaster for the last period.

(i.) The Chief Postmaster will show the balance due from himself and the total balance from Sub-Postmasters on the back of form Acct. 58 under separate headings as portions of items Nos. 2 and 4 respectively, and bring down the combined amounts in the summary item No. 18.

(j.) The carbon copy of form Acct. 13 must be posted to the depositor as soon as the month's accounts have been balanced at the local office. If his balance is almost exhausted, special attention should be drawn to the note at the foot of the form by marking it with coloured pencil or ink.

(k.) In the event of a cash depositor desiring to close his account, a receipt for the balance remaining at credit of the account must be obtained from the depositor on form Acct. 74, and credit should be claimed in the manner indicated in clause (g).

(l.) The carbon duplicates of form Acct. 14 received from sub-offices and that prepared at the chief office will enable the chief Postmaster to prepare a summary of summaries on form Acct. 14, and this, together with the summaries, must be forwarded to the Controller of Accounts in support of the entries on form Acct. 58. The balance of cash deposits shown in the summary of summaries must agree with the amount shown in item No. 18 on the back of the Post Office Account form.