

(m.) Chief Postmasters must summarize the receipts for cash deposits withdrawn or refunded at sub-offices, together with those obtained at their own offices, on form Acct. 125, and claim credit for the total in the Daily Cash Account.

(n.) Postmasters, Superintendents, and Inspectors will utilize the numbered butts of all receipts for deposits as a check upon the accounts.

(o.) The office copies of form Acct. 13 are to be filed in alphabetical order of depositor's surname, a fresh file being commenced at the beginning of each calendar year.

828. The annual fee of £2 2s. paid by a person or firm whose residence or place of business is less than two miles from the telephone exchange to which they are connected for the privilege of making a cash deposit to cover the charges leviable on cable messages is to be accounted for under the heading of "Miscellaneous Receipts," the period covered by the payment being given. An advice on P.O. 33 should be furnished to the Controller of Accounts of each person or firm electing to pay for this privilege.

829. *Cash Deposits withdrawn or refunded.*—Under this head credit should be taken for (a) amounts affixed to telegraph or other messages on account of which a deposit has been received, (b) any refund in cash made to a person wishing to close a Cash Deposit Account. Credit for such withdrawals and refunds must be supported by a receipt on form Acct. 74.

REGISTRATION OF NEWSPAPERS AND MAGAZINES.

830. *Registration of Newspapers and Magazines.*—The fee for registration of newspapers under section 17 of the Post and Telegraph Act, 1908, and of magazines under section 3 of the Post and Telegraph Amendment Act, 1919, should, when collected, be accounted for in stamps to be affixed to the applications for registration made to the Secretary. The stamps should be cancelled with a legible impression of the date-stamp of the day upon which the fee is received.

UNCLAIMED MONEYS.

831. *Unclaimed moneys* are receivable at any money-order office under section 6 of the Unclaimed Moneys Act, 1908, to be brought to charge specially under the heading "Unclaimed Moneys," particulars thereof being furnished on form Acct. 112.

SAFE-DEPOSIT INSTRUCTIONS.

832. *Safe-deposit System.*—Sealed packets containing securities, insurance policies, deeds, wills, or other paper or parchment documents may be accepted for safe custody at all money-order offices in charge of a permanent official. (For the regulations see the Guide.) The packets are to be kept in the safes provided. The sole key supplied is to be kept in custody of the Postmaster or District Accountant. The officer authorized to hold the key may on no account delegate his duties to any other officer. Only the officer holding the key is to attend to the depositors making use of this system.

833. The following special forms are provided in connection with the system:—

Safe-deposit certificate and interim receipt for certificate	..	..	..	..	Acct. 85.
Safe-deposit Record	..	..	..	..	Acct. 91.
Demand for fee, receipt, and advice to Controller					Acct. 86.
Order to agent to inspect safe-deposit packet	..				Acct. 89.