

and sign your name on the same line. If four or more inspections have already been made during the year, collect a fee of 6d. Compare depositor's signature with the specimen on the declaration and the signature of the person presenting, with the specimen on order (Acct. 89), if that form be used, and in the latter case compare the "reference word" (which must be in the depositor's own handwriting) on the order with that on the declaration (Acct. 87). The same procedure is to be observed when application is made on form Acct. 84 by a depositor residing in another town, with the exception that the words "Application on form Acct. 84" must be written in the record in place of the depositor's signature.

(d.) If a depositor attends personally, ask him to write the "reference word" on a sheet of paper. Carefully compare the word and writing with that noted on the back of the declaration (form Acct. 87.)

(e.) Retain safe-deposit certificate (Acct. 85) during inspection, or altogether if the packet is being withdrawn.

(f.) Obtain the packet from the safe.

(g.) Draw the attention of depositor, or of the person presenting an order, to the intactness of the seals, and hand the packet to him.

(h.) After inspection, seal the packet in the same manner as it was sealed when it was first deposited.

(i.) Show the new seals to the depositor, or to the person presenting an order.

(j.) Return the safe-deposit certificate to the depositor, or to the bearer of an order.

(k.) Return the packet to the safe.

836. Accounting for Fees—(Custody or Inspection).—(a.) Enter the total fees received each day in the journal under the heading of "Safe-deposit Receipts." Prepare a statement on form Acct. 112 headed "Safe-deposit Receipts." Enter thereon particulars of the fees and send it with the Post Office Account at the close of each period. In the case of chief office receipts, form Acct. 112 is to be supplied daily in support of the entry in the Cash Account.

(b.) On the 31st December a return is to be forwarded to the Controller of Accounts by Postmasters at offices at which safes are provided, giving the number of packets received and withdrawn during the year and the number of those remaining in custody.

(c.) On the 2nd January in each year a demand must be made on form Acct. 86 from each depositor for the fee due for the ensuing twelve months. The form is in triplicate and is self-explanatory. The three copies are to be sent to the Postmaster at the money-order office in charge of a permanent officer nearest to the residence of the depositor.

General Remarks.

837. (a.) The pages of the Safe-deposit Record (Acct. 91) are numbered consecutively, and these numbers are to be given to the certificates and packets to which they relate. When a packet is withdrawn from custody the date must be noted in the record, and form Acct. 90, together with the certificate, is to be forwarded to the Controller of Accounts.

(b.) Should a depositor lose his safe-deposit certificate he must be properly identified and furnish the reference word. He must be required to furnish a statutory declaration to the effect that the certificate has been lost and that he has made thorough search for it without success. A new certificate bearing the original number may then be issued on payment of a fee of 1s.