

(b.) Officers handling transit mails must assure themselves, as far as possible, that the bags or contents have not been tampered with. Every case of resealing is to be recorded in a book kept for the purpose, and the fact reported to the Chief Postmaster, and by him, if necessary, to the Secretary.

POSTAGE RECEIVED IN CASH.

342. For the regulations governing the payment in cash of postage on mail-matter posted in bulk see the Guide.

343. (a.) Cash collected for mail-matter posted in bulk and automatic stamping-machine impressions is to be accounted for as "Postage received in cash." Such receipts are divided into four classes, viz.—

- (1.) Public.
- (2.) Government Departments.
- (3.) Newspapers.
- (4.) Automatic stamping-machines.

The minimum number of pieces to be posted in bulk at one time is 240 for the public and 100 for Government Departments and newspapers.

(b.) The method of accounting under each head is as follows:—

(1.) *Mail-matter from the Public.*—For each posting the particulars are to be entered on form Acct. 54, which is to be prepared in triplicate, the original being handed to the person presenting the mail-matter and tendering the postage. The duplicate is to be sent to the senior mail clerk, accompanied by the mail-matter to which it relates, and is to be completed by him and sent to the money-order counter for the purpose of being attached to the "Statement of Postage received in Cash" (form Acct. 55). The triplicate is to be posted direct to the Controller of Accounts immediately after preparation.

(2.) *Government Departments.*—Postings must be accompanied by a certificate (Acct. 20) from the Government Department concerned. These certificates are to be carefully filed, and at the end of each calendar month form Acct. 54 is to be prepared for the total value of the postage shown on the certificates. The original copy is to be attached to a Treasury voucher form (Ty. 39), which should be prepared and sent to the Department concerned. The duplicate copy is to be sent to the money-order counter and the triplicate copy posted to the Controller of Accounts. On the receipt of the certified voucher, the amount is to be accounted for on form Acct. 55, and the voucher treated as a miscellaneous payment on behalf of the Department concerned.

(3.) *Newspapers.*—Each posting of newspapers is to be accompanied by form Acct. 19, which is to be prepared by each newspaper proprietary and sent to the mail-room. At the end of each accounting period these forms must be referred to and the value of the postage for the period ascertained. Form Acct 54 is then to be prepared and sent as an account to the newspaper concerned, the same procedure as detailed in (1) being observed.

(4.) *Automatic Stamping-machines.*—See Rule 246 (b).

344. (a.) At chief offices no matter is to be dealt with in the mail-room until a formal authority on form Mail 17 has been received by the senior mail clerk, who will complete the certificate printed on the form, and return it to the Chief Postmaster or some other designated superior officer. The certificate is to be filed in the office.