

copies, the frequency of publication and the quarterly postage collected thereon. In this account should likewise be entered the amount of unpaid Postage collected by the Postmaster on all Newspapers on which the commuted rate has not been prepaid by the subscribers, as well as the postage on all Newspapers, addressed to places in Canada, the United Kingdom, the United States, &c., which may have been prepaid to the Postmaster by the publishers thereof.

344. Each Postmaster shall provide a special Newspaper Postage Book, and enter therein the name of every Canada Newspaper received for delivery at his Office on which Postage is chargeable, and of every subscriber to whom these papers are addressed. At Post Offices in places where Newspapers are published this book should also contain an accurate account of all postage collected from Publishers on the papers which they post and prepay addressed to regular subscribers. The entries in this book should be carefully kept up, so that their correctness may be tested or verified, at any time, by the Inspector of the Division.

345. The account of Postage stamps is to be made out in the form marked A, on the back of the Quarterly Account Current. In this form should be entered :

Account of:  
Postage  
Stamps.

1. The value of the Postage stamps remaining on hand at the expiration of the last quarter.

2. The value of the Postage stamps received from the Post Office Department during the current quarter.

3. These two items added together will give the total value of the Stamps for which the Postmaster is accountable.

4. He will then enter in the proper columns the value of the Stamps on hand, and the difference between this, and the addition of the two items above mentioned will shew the value of the Stamps he has sold during the Quarter, and which he will transfer to the Debit side of his Account Current in the space marked A.

Value of  
Stamps sold  
during quar-  
ter.

346. The Quarterly Account is to be made out on the printed form of Account Current supplied for that purpose, and should be signed by the Postmaster, or, in case of the absence or illness of the Postmaster, by his authorized Assistant. If signed by the Assistant the name of the Postmaster should first be written and the word "for" placed before it. \*

Quarterly  
Account cur-  
rent.

347. The Balance due to the Department, as shewn by the Quarterly Account Current, should be sent to, or deposited in the nearest Agency of the Bank of Montreal, or such other

Balances to be  
deposited in  
Bank.

\* Special directions in reference to making up the Quarterly Account Current are omitted in view of the probability that a new form of Account will shortly be substituted for the one which is now in use,—meantime the present one will, of course, be continued.

Account cur-  
rent, new form  
proposed.