

LXVIII. He will then credit himself on the opposite side with letters remaining in the Office, postage on letters returned, commission in net proceeds, 20 per cent.

Making up credit side quarterly account.

LXIX. The balance of the account current should then be struck, which will shew how much the Postmaster is indebted to the Department, or *vice versa*; if the balance is against the Postmaster, he will transmit the amount, with the quarterly account, to the Postmaster General, deducting therefrom ten shillings for his quarterly allowance; if the balance is in favour of the Postmaster, the balance, with his quarterly allowance, will be remitted on receipt of the accounts. The accounts must be accompanied by a letter of advice, stating the amount remitted or due, as the case may be.

Striking balance in quarterly account.

Balance, if against Postmaster, to be remitted to Postmaster General.

If in favour of Postmaster, to be forwarded by Postmaster General on receipt, with quarterly allowance.

LXX. Before sending in the quarterly accounts, affidavits are to be made before a magistrate to the accounts current, according to form.

Quarterly account to be sworn to.

LXXI. An acknowledgement of each mail received from the United Kingdom is to be sent to Great Britain by the next mail.

Receipt of British mails to be acknowledged.

LXXII. All letters to and from the Postmaster General, or franked by him, are to pass free of charge; and no franking privilege is allowed to any Postmaster or Way Office Keeper.

Letters to the Postmaster General free of charge.

LXXIII. Postmasters, when replying to communications from the General Post Office, should be careful to return any paper or enclosures which may have been sent for their perusal or report.

Postmasters to return papers sent for report.