

and carry to the margin the totals of the Columns of "*Unpaid Received*," to which he will add the totals of the Columns of "*Paid in money*" from the Sent Side of the Sheet.

Totals carried
to received
side.

338. The Postmaster will then bring forward from the Sent Side, to the proper place in the margin of the Received Side, the totals of the "*Missent and Re-directed*," and "*paid by Stamps*."

Monthly totals
to be entered
in Book of
Mails sent.

339. He should then enter in his Book of Mails Sent the monthly totals :

1. Of the paid in money sent and unpaid received.
2. Of the missent and re-directed, on the Sent Side of the sheet.
3. Of the prepaid by stamps, on the Sent Side of the sheet.

So that at the end of the Quarter he may be prepared to transfer these amounts to his Quarterly Account Current.

Monthly sheet
with corrected
Letter Bills, to
be sent to De-
partment.

340. The Monthly Sheet should then be signed by the Postmaster, enclosed in the proper printed cover, and forwarded to the Post Office Department at Ottawa, together with all corrected Letter Bills in which the amounts of postage, as entered at the despatching office, differed from the amounts of postage on the letters actually received therewith, as already explained.

Separate
Monthly sheet
for each route.

341. Postmasters corresponding with offices situated on different mail routes, will find those offices arranged in alphabetical sets or branches—each route or set of corresponding offices having a separate Monthly Sheet appropriated to it—and when such is the case, the Postmaster will carefully preserve this arrangement in making out his Monthly Sheets, and enter the aggregates, as shown on the several sheets, in the Book of Mails Sent, or other special book, for the purpose of afterwards transferring them to the Quarterly Account Current.

Check afforded
by Monthly
Sheets.

342. Under this system of account, the Unpaid Sent Columns of one Postmaster will be a check upon the Unpaid Received Columns of his corresponding Postmasters; and, in like manner, the Paid Received Columns of one Postmaster upon the Paid Sent Columns of his Corresponding Postmasters. The Monthly Sheets are strictly compared with each other when they reach the Post Office Department. The greatest care must be exercised by Postmasters in making their entries in their Letter Bills, Mail Books, and Monthly Sheets.

Quarterly
Newspaper
Account.

343. The Quarterly Newspaper Account should contain an account of the Postage collected on all newspapers which does not appear in the Letter Bills. In this account should be entered the names of all Canada Newspapers addressed from the office of publication to regular subscribers, the number of