

4. The Statement of Way Office Duties must be forwarded to the Post Office Department immediately after the expiration of each Quarter. The Way Office Keeper's Salary Receipts will be forwarded from the Post Office Department immediately on the receipt of the "Statement of Way Office Duties" from each Post Office. The name of each Way Office, and the amount of Salary paid by a Postmaster, must be entered on the back of the Account Current, and the total carried to the proper item.

5. The Postmaster will then enter any amount he may have been authorized to claim for the incidental disbursements of his Office.

6. Sums paid for "Ship Letters," (if any) are to be entered in the Quarterly Ship Letter Account, and the Ship Masters' Receipts, on the proper printed Forms, must accompany the other Vouchers.

7. The Postmaster will then enter on the debit or credit side as the case may be, any amount of errors as per Letter (F), which may be discovered on the examination of his previous Accounts, of which he will receive notice from the Post Office Department.

8. When the "Account of Surcharges, (G)," or errors detected on the examination of the Monthly Sheets, is forwarded to a Postmaster, the amount is to be added or deducted from the amount of his "Abstract of Monthly Sheets," in the place assigned for that purpose.

9. 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 Accounts, under cover, to the Postmaster General. If the balance is in favour of the Postmaster, the amount 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.

10. Before sending in the Quarterly Accounts, affidavits are to be made before a Magistrate to the Accounts Current, according to the Form.

11. Postmasters are required to be particular in sending in all Quarterly Forms of Accounts, and the Affidavits of correctness, in duplicate.

12. The Quarterly Accounts, Vouchers, Receipts, &c. are *not* to be endorsed by Postmasters.

13. Postmasters vouching with British Post Offices, are to send in their Packet Postage Accounts monthly in triplicate.

14. Letter Bills, and acknowledgments from, and copies of Bills sent to Great Britain, should be forwarded to the General Post Office by the first Mail thereafter.

15. An acknowledgment of each Mail received from Great Britain is to be sent to Great Britain by the next Mail. If acknowledgments of Mails sent to Great Britain are not received at the proper time, the fact must be immediately reported to the Postmaster General.