

CHAPTER XV

Postage Stamps and Other Stamped Paper

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VALIDITY

1. All postage stamps, stamped envelopes, and postal cards, issued by the United States since 1860 are good for postage in the United States, Alaska, Canton Island, Guam, Hawaii, Puerto Rico, Tutuila, and Manua and other islands of the Samoan group east of longitude 171° west of Greenwich, Virgin Islands of the United States, overseas Army-Air Forces and Navy post offices, as well as all United States naval vessels and any other place to which the United States domestic mail service operates, except the Panama Canal Zone where special Canal Zone issues are used.

Postage due, special delivery, and special handling stamps, mutilated or defaced stamps, documentary internal revenue, migratory-bird hunting, U. S. savings and thrift stamps, and stamps cut from embossed stamped envelopes or from postal cards are not good for postage.

PROTECTION

2. The law provides that: "Each postmaster shall be held accountable for all * * * stamps and envelopes furnished to him."

The best available protection must be given postage stamps and other stamped paper. Where the storage facilities at hand offer different degrees of security, the stamps of higher denominations should be kept in the safest place. Where safes are

provided containing burglar proof inner compartments, all stamps should be kept in these inner compartments so far as practicable.

Ordinary iron safes with combination locks are not burglar proof. Post office safes should therefore not be relied upon for protection, unless rated by the manufacturer as burglar proof.

During business hours money and postage stamps must be kept in places inaccessible to the public and concealed from view.

Removal to More Secure Place Than Post Office

3. Postmasters should confer with the local police authorities and request that special watch be kept of the post office at night. If the post office is not sufficiently safe, postage stamps above one week's average supply should be removed to a more secure place, in accordance with chapter XXII, article 5.

Postmasters are held personally responsible for the loss of stamps and funds which have not been given the best available protection.

Storage of Cards and Envelopes

4. Postal cards and stamped envelopes need not be removed to a more secure place than the post office, since owing to their weight and bulk they are rarely taken by burglars. They must, however, be kept in locked receptacles or storage rooms accessible only to the postmaster or employee who is responsible for the custody of the stock.

Care of Stamp Books in Post Offices

5. Stamp books must not be stored with stamped envelopes and postal cards, but shall be given the same special protection required to be given adhesive stamps in sheet form. (See art. 2 of this chapter.)

KINDS AND DENOMINATIONS

6. Postage stamps of the various kinds are available in the following denominations:

Ordinary— $\frac{1}{2}$, 1, $1\frac{1}{2}$, 2, 3, 4, $4\frac{1}{2}$, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 24, 25, 30, and 50 cents; and 1, 2, and 5 dollars. All of these, except the $\frac{1}{2}$ cent and the 1, 2, and 5 dollars, are also available precanceled, on special order in minimum lots of 500,000 of a given denomination.

Air mail—6, 8, 10, 15, 25, and 80 cents.

Special delivery—10, 15, and 20 cents.

Special handling—10, 15, and 20 cents.

Postage due— $\frac{1}{2}$, 1, 2, 3, 5, 10, 30, and 50 cents; and 1 and 5 dollars.

Stamp Books

7. Books of postage stamps are issued containing: 24 1-cent; 12 2-cent; 24 2-cent; 12 3-cent; 24 3-cent; 12 6-cent air mail; and combination of 24 1-cent and 24 2-cent in one book.

Such books are charged to postmasters and sold to purchasers at their postage value plus 1 cent for each book.

Coiled Stamps

8. Coils of postage stamps are available as follows:

1-cent, $1\frac{1}{2}$ -cent, 2-cent, and 3-cent in coils of 500 and 1,000 coiled sidewise or endwise, and in coils of 3,000 coiled sidewise; 4-cent, $4\frac{1}{2}$ -cent, 5-cent, 6-cent, and 10-cent in coils of 500 or 1,000 coiled sidewise; and, 6-cent air mail in coils of 500 coiled endwise. Precanceled stamps are coiled sidewise only and furnished in minimum lots of 250,000 of a given denomination.

Coils of stamps are charged to postmasters and sold to the public at the postage value of the stamps plus coiling charges of 3 cents per coil of 500, 6 cents per coil of 1,000, and 18 cents per coil of 3,000. Sidewise coils of 500 are in more general demand. The coils containing 3,000 stamps are available for stamp affixing machines or for stamp vending machines, but are not interchangeable because of different designs. Therefore, the requisition must state the type wanted. Air mail stamps in coils are arranged so as to operate properly in any vending machine using sidewise coils. End-

wise coils should not be requisitioned unless there is known demand therefor.

Commemorative Stamps

9. Commemorative stamps are temporary issues of postage stamps embodying pictorial and other special designs authorized in memory of certain historical events or personages. These stamps are kept on sale for a limited period only and are not intended to displace regular stamps of like denomination.

USE OF STAMPS

10. Ordinary and commemorative stamps are valid for postage on all classes of mail, and for special delivery, special handling, registry, insurance, and collect-on-delivery fees.

Special delivery and special handling stamps are valid only for special delivery and special handling fees, respectively.

Postage due stamps are valid only for the collection of unpaid and short paid postage on mail matter. Their sale to the public is prohibited by law.

Air mail stamps shall be used only on air mail, but they may also be used to pay special delivery, registry, insurance, or c. o. d. fees on mail which is sent by air.

High Denominations

11. Post office employees should encourage the public to use stamps of the highest denominations suited to the amount of postage required. Cooperation between post office employees and the public in the sale and use of stamps of the higher denominations will effect a large saving to the Government in the cost of producing, transporting, and canceling them, and will benefit the public in minimizing the number of stamps handled and affixed to mail.

Precanceled Stamps

12. Precanceled postage stamps may be used only by persons who have been given a permit to use them and only on matter mailed at the office where precanceled. Precanceled stamps above the 6-cent denomination, or lower denominations when the postage exceeds 6 cents, must be overprinted (or hand stamped) by the permit holders with their initials and the abbreviations of the month and year. Precanceled stamps so overprinted or stamped are acceptable for postage during the month designated, and up to and including the tenth day of the following month.

Precanceled stamps are good for the payment of postage on matter of the third and fourth classes, on second-class matter mailed at transient rates or the "per copy" rates for local delivery by letter carrier, and on post cards. Precanceled stamps may not be used

in payment of postage on letters or other first-class matter (except post cards) unless specially authorized in each case.

A person or firm desiring to use precanceled stamps shall make application to the postmaster at the post office where the matter is to be mailed. The postmaster, unless he has been otherwise specially authorized, shall submit the application to the Bureau of Finance, Division of Letter and Miscellaneous Mail, for authority to issue such permits. Until such authority and instructions are received no postmaster shall issue permits.

No fee is required for permits to use precanceled stamps.

13. Not permissible on containers designed for reuse.—Precanceled stamps shall not be used for payment of postage on articles enclosed in boxes, bags, cases, or other containers specially designed for reuse in mailing. Postage on such articles must be paid by uncanceled stamps.

14. Misuse to be reported.—Postmasters shall carefully observe the use of precanceled stamps and shall promptly report to the Bureau of Finance, Division of Letter and Miscellaneous Mail, any irregularities in the use of such stamps coming to their attention, whether occurring at their offices or elsewhere. Postmasters are prohibited from selling or otherwise furnishing precanceled stamps to stamp collectors or to other persons or concerns not authorized to use such stamps.

15. Method of precanceling.—Where small quantities of precanceled stamps are used, special hand stamps for precanceling purposes are furnished postmasters. Where large quantities are used, an electroplate for precanceling purposes may be obtained by making requisition on the Bureau of Facilities, Division of Equipment and Supplies, the requisition to state the approximate number of sheets used during a year. The question of obtaining an allowance to cover the expense of having the precanceling done by a printing establishment with an electroplate should be taken up with the Bureau of Finance, Division of Stamps and Philately. (See arts. 12 and 57 of this chapter for precanceled stamps furnished on requisition.)

SALE

16. To prevent the spread of disease, stamps shall be handed to purchasers in such manner that the gummed surface will not come in contact with the ledge of the stamp window.

Receipts for Purchases

17. Postmasters, or clerks acting for them, shall sign receipts for money paid them for postage stamps and other stamped

paper, provided the receipts are prepared in advance by the purchasers and presented at the time of purchase.

NOTE.—The term “stamped paper” applies to adhesive stamps of all kinds, postal cards, air letter sheets, and stamped envelopes.

Oldest Stock on Hand To Be Sold First

18. In withdrawing stamps, postal cards, and stamped envelopes from stock for sale to the public, postmasters shall select the oldest on hand if in good condition. This will tend to prevent stock from becoming shopworn and unsalable. Damaged or soiled stamps or other stamped paper should never be offered for sale. Defectively printed or cut and incompletely perforated sheets of postage stamps shall be withheld from sale and returned for adjustment. District offices shall return such stock to their central accounting office; direct and central accounting offices shall return such stock to the Department. Postal employees shall not purchase defectively manufactured postage stamps for their own use.

Sale to Collectors

19. Postmasters should cooperate as far as practicable with local stamp collectors in the sale of stamps of selected quality for philatelic purposes. Many collectors desire blocks of stamps containing the plate number. These requests may be complied with, provided the plate number blocks are distributed on an equitable basis. Plate number blocks shall not be removed from a large number of sheets in advance. It is permissible, however, when breaking sheets for regular sales to save plate number blocks to meet the requests of collectors. Full sheets of commemorative stamps should be kept available as long as the stock lasts. In this connection, postmasters should requisition commemorative stamps and new issues of other stamps in quantities sufficient to accommodate local collectors as well as other patrons.

Philatelic Agency

20. All current and many discontinued varieties of stamps are carried in stock by the Philatelic Agency, Post Office Department, Washington 25, D. C., for the accommodation of collectors. The stamps are sold at face value. Mail orders must include return postage and registration fee. A list of available stamps may be obtained by addressing the Agency, enclosing a self-addressed, stamped envelope.

Unlawful Sale and Use of Stamps

21. Postmasters and other employees of the postal service entrusted with the sale or custody of postage stamps, stamped en-

velopes, air letter sheets, or postal cards, are prohibited by law from using them in the payment of debts or in making purchases; from selling them except for cash, or at a greater or less amount than face value or the price established by the Department; from selling them outside the delivery limits of the office where employed; and from inducing their purchase for the purpose of increasing compensation or allowances.

STAMPED ENVELOPES

22. A copy of the current price schedule of stamped envelopes (Form 3200) must be kept posted conspicuously in the post office, where it may be read by the public. The prices include delivery of the envelopes at any post office.

Numbers 5, 8, and 13 envelopes are the sizes most commonly used. Number 13 extra quality should be secured if only a single variety is kept for sale.

Stamped envelopes are furnished in white only.

Ungummed Envelopes

23. Numbers 5, 8, and 13 1½-cent envelopes are furnished with ungummed flaps when so requested. All precanceled envelopes are furnished ungummed.

Precanceled Envelopes

24. Precanceled envelopes of the 1-cent and 1½-cent denominations in size Numbers 5, 8, and 13 are sold for the mailing of third-class matter in bulk. Patrons desiring to use them must obtain a permit. They must not be sold to patrons who do not hold permits. Precanceled envelopes are supplied plain or printed in the solid face pattern. All precanceled envelopes are furnished ungummed.

25. *Precanceled by mailers.*—(a) *Permit required.*—Government stamped envelopes and postal cards may be precanceled by mailers who have been given a permit to do so. Persons desiring this privilege must make application therefor to the postmaster. The postmaster shall transmit the application to the Bureau of Finance, Division of Letter and Miscellaneous Mail.

On receipt of the Department's authorization, the postmaster shall issue the permit to the applicant, but no such permit shall be issued before receipt of authority therefor.

(b) *Indicia required.*—The name of the post office and State, the permit number, and in the case of first-class mail, the date of mailing, together with such other indicia as is required on matter mailed at the bulk rate, shall be placed by the mailer on each envelope and card in the upper right corner of the address side. The return card of the mailer should be placed in the upper left corner of the address side.

(c) *Separation required.*—To facilitate the handling of Government postal cards and matter mailed in Government stamped envelopes precanceled by the mailer, persons and concerns accorded this privilege shall face the mailings, and shall also separate them according to States and cities when in sufficient quantity to make such separation advantageous to the mailer and the Postal Service.

NOTE.—For conditions under which mailers may affix precanceled stamps to first-class matter, apply to the Bureau of Finance, Division of Letter and Miscellaneous Mail.

Extra Quality Stamped Envelopes

26. Extra quality envelopes are made from a superior grade of paper suited to fine stationery. Owing to their higher tensile strength, extra quality envelopes are recommended for heavy and bulky enclosures. Extra quality envelopes are available in sizes No. 5, 7, 8, 9, and 13.

All sales of ordinary stamped envelopes in quantities less than 250 shall be made from extra quality stock. Standard quality envelopes, including window and precanceled, shall be sold only in lots of 250 or multiples thereof.

Window Envelopes

27. Window envelopes are of decided advantage to business houses as they are ready for use without either stamping or addressing. The instructions in chapter IV, article 44, govern their use.

28. *Size and position of window.*—Windows in Nos. 5, 7, and 8 envelopes are 1½ inches wide and 4¾ inches long and are located ¾ inch from the left edge and ½ inch from the bottom; in the No. 13 the window is the same size but is located 1 inch from the left edge and ½ inch from the bottom. The window in the No. 6 is 1¼ inches wide and 4 inches long and is located ⅝ inch from the left edge and ¾ inch from the bottom. Postmasters should not submit requests for envelopes with windows of different size or in other position than here specified.

29. *Return cards.*—All window envelopes, including window stamped envelopes, must bear the return card of the sender, which should include:

(a) Name of sender.

(b) A definite address, street and number, when the post office is one having city delivery service, or post office box number. (The mere name of a building will not suffice for the street address, but may be printed in addition to it.)

(c) Post office and State, including the delivery zone number where that system is in use.

Window envelopes not conforming to the foregoing, as well as to other requirements prescribed by chapter IV, article 44, are unmailable.

Office Request Envelopes*(Temporarily discontinued)*

30. Stamped envelopes with blank return cards, known as "office request" envelopes, are furnished for sale in post offices. The return card includes blank lines for the insertion of the user's name and street address, or rural route and box number or post office box number; and the names of post office and State are printed, thus:

After ----- days, return to •

AARON, GA.

(For rural delivery patron)
After ----- days, return to

R. R. No. -----, Box No. -----
AARON, GA.

Office request envelopes are furnished in three sizes only: Nos. 5, 8, and 13, and in denominations of 1 cent and 3 cents. They are furnished in extra quality white paper only. Air mail envelopes and window envelopes are not furnished in the office request style.

The use of "office request" stamped envelopes by patrons who purchase envelopes in small quantities should be encouraged by postmasters. Their use facilitates the prompt return of undeliverable letters to the senders when the return card is completed, and encourages the general use of return cards on other mail.

Printed (Special Request) Envelopes

31. Quantity printed.—The purchaser's return card will be printed by the Department on stamped envelopes when so ordered in lots of 500 or multiples of 500 of any given size, kind, or denomination. The return card shall consist of a request to return after a given number of days, followed by the purchaser's name and street address, or rural route and box number or post office box number, and the names of post office and State, including delivery zone number where that system is in use. Any matter not needed to secure the return of undeliverable letters to the writer will not be printed by the Department. Return cards are not printed on postal cards by the Department.

32. Matter which may be printed on stamped envelopes by Department.—No advertisements or special devices of any kind or names of addresses will be printed on stamped envelopes by the Department. The matter to be printed is limited to a request to return after a given number of days; the name of the purchaser (individual, firm, institution, or organization; the rural delivery route, post office box number, or street address, or the names of intersecting streets or roads in outlying districts without street numbers, specifying which corner); and

the name of post office or branch post office, delivery zone number, and State. Any portion of the foregoing may be omitted, if desired, except the name of the post office and State and, if the post office has carrier service, the local address of the purchaser. The name of a branch post office or of an independent station may be substituted for that of the principal post office at the option of the purchaser. The name of a building may be included in the return card if the room number and street address are given. Although it is preferred that all return cards include the sender's name, the latter may be omitted if the number of the purchaser's post office box or drawer or the street address is included. Post office box number and street address will not be printed in the same return card on Government stamped envelopes. The return request shall be worded "After ----- days, return to," the number of days to be not less than 3 nor more than 30.

33. Names, titles, etc., which disclose nature of business.—A name indicating or incidentally disclosing the nature of the purchaser's business or vocation may be printed on stamped envelopes if the postmaster certifies in writing on the requisition therefor that such name is used under corporate charter, copartnership agreement, or other articles of organization, or that it is the name under which the purchaser is actually doing business with the public.

When firm names, such as Washington Drug Co., R. S. Boyd Coal Co., etc., incidentally disclose the nature of the business, the postmaster shall satisfy himself by investigation that the names are bona fide, and shall endorse the requisition with the wording "Firm name," "Incorporated," etc. When the nature of the business is merely associated with the name of the purchaser, as "Brown's Garage," "Hall's Grocery," etc., or where such names as "The Flower Store," "The Style Shop," etc., are used, the postmaster shall satisfy himself that all letters and checks are so signed and shall endorse the requisition with the wording "Firm name included in all signatures to letters and checks." Postmasters will be held responsible for careless and perfunctory endorsement of such requisitions.

The name and title of an officer of a firm, institution, or organization may be printed when so desired; for example, "John Smith, Treasurer, Washington Educational Association."

Such titles as "M. D.," "D. D. S.," "Rev.," "L. L. D.," etc., may be printed when they are clearly for the purpose of identification and not for advertisement. "Words like "lawyer," "dentist," "physician," "jeweler," etc., descriptive of business or profession, are construed to be advertising and will not be printed.

The name of a branch or department of the purchaser's business may be printed only when other branches or departments are located at the same post office address, making such printing necessary to insure the return of undeliverable letters to the writer. When the name of such branch or department is included in the return card, the postmaster shall explain in writing the necessity therefor.

34. Where purchases must be made.—Special request envelopes shall be purchased and delivered only through the post office or branch to which the return card directs their return. Exception is made to this requirement when a postmaster can certify on the face of the requisition that all envelopes will be mailed where purchased and only undeliverable letters returned to the office named in the card.

35. Type used in printing.—Only one kind of type is used, and it permits a maximum of 47 spaces per line.

36. Styles of return cards.—The styles of return cards are as follows:

For first-class mail—

After 5 days, return to*

JOHN DOE

1234 5th Street

New York 8, N. Y.

For third-class mail—

After 5 days, return to

RICHARD DOE

678 9th Avenue

Chicago 12, Ill.

Return postage guaranteed.

RICHARD DOE

678 9th Avenue

Chicago 12, Ill.

(Use above form if sender does not desire return of undeliverable mail which is not of obvious value.)

37. Abbreviations.—The name of the post office or branch post office shall be spelled in full, and the names of States may be abbreviated only as they appear in the Official Postal Guide.

38. Copy of return card attached to requisition.—All requisitions shall be accompanied with a legible copy of the return card desired. If obtainable, a printed letterhead or business card of the purchaser with extraneous matter deleted should be attached to his first requisition.

39. Omission of return request.—Requisition for 1½-cent, 2 cents, and precanceled envelopes intended for enclosing third-class matter must include the pledge "Return postage guaranteed," if the request line is included.

When envelopes are desired for local use at a post office not having city, village, or rural delivery service, the guarantee pledge

*Request line may be omitted.

will be omitted if the requisition is endorsed "For first-class mail only," or otherwise indicates that the envelopes are to be used for first-class matter at the drop letter rate.

If a return request is desired, it must be written in as instructed on the requisition forms.

40. Requisitions for special request envelopes.—Postmasters shall make requisitions for special request envelopes direct to the Bureau of Finance, Division of Stamps and Philately, on Form 3202 for first-class offices and on Form 3202-D for district offices, promptly upon receiving orders therefor. All orders shall be subject to acceptance by the Department.

41. Advance deposits.—The postmaster shall require the purchaser to deposit with his order the difference between the selling price of the envelopes and the postage value thereon, and shall collect the postage value when the envelopes are delivered to purchaser. A receipt on Form 3202-A shall be given the purchaser for advance deposits on stamped envelopes. The purchaser should withdraw special request envelopes from the post office promptly upon receipt of notice from the postmaster that the envelopes have arrived.

42. Disposition of funds.—The postmaster is held accountable for advance deposits upon orders for stamped envelopes in the same manner and to the same extent as for other receipts of the post office. Advance deposits shall be held in the trust fund until the envelopes are received from the Department. Upon delivery of such envelopes to purchasers, postmasters at first-class offices shall include both the postage value and the advance deposit with the proceeds from the sale of other stamp supplies in the next deposit of postal funds.

District postmasters shall, promptly upon receipt of special request or office request envelopes, make immediate remittance of their invoice value, to the central accounting postmaster, with a letter of transmittal on Form 1208. For this purpose district postmasters may temporarily withdraw cash from fixed credit funds pending delivery of envelopes to purchaser and collection of the balance due.

43. Rejected special request envelopes.—When return-card stamped envelopes are rejected by the purchaser because of misprint or error in the card, because of wrong denomination, size, color, quality, or variety of envelopes, or because of defective manufacture, at direct and central accounting post offices, the postmaster shall immediately submit a letter of explanation to the Bureau of Finance, Division of Stamps and Philately, giving the date of the Department's invoice, and hold the envelopes in the post office for instructions. If addi-

tional envelopes are desired the report shall be accompanied with a new requisition on Form 3202, endorsed "To replace rejected envelopes invoiced (date)."

District postmasters shall return such rejected return-card stamped envelopes to their central accounting postmasters with a letter of explanation, including the date of the Department's invoice. A new requisition on Form 3202-D, endorsed "To replace rejected envelopes invoiced (date)" shall be sent to the Bureau of Finance, Division of Stamps and Philately, if replacement is desired. The central accounting postmaster shall submit a report thereof to the Department and hold the rejected envelopes for instructions.

44. Redemption of rejected envelopes.—When responsibility for the furnishing of rejected return card stamped envelopes rests with the Department, redemption shall be made at the invoiced value of the envelopes. If the error was made by the purchaser, redemption shall be made at postage value only. If the postmaster is responsible for the error he shall be given credit in his account at postage value only, but shall allow the purchaser full value in redemption.

45. Mispacked special request envelopes.—When mispacked return-card stamped envelopes (those bearing the card of another purchaser) are received in a shipment by a direct accounting postmaster, he shall report the matter by letter to the Bureau of Finance, Division of Stamps and Philately, giving date of invoice, description of the mispacked envelopes, and stating whether they are in lieu of or in excess of those invoiced, and shall hold the mispacked envelopes for instructions. District postmasters who receive mispacked envelopes shall forward them immediately, with a letter of explanation, to their central accounting postmasters, who will make a report thereof to the Department and hold the envelopes for instructions.

Postmasters shall not send stamped envelopes, printed or unprinted, to the United States stamped envelope agent without authority from the Department.

Air Mail Envelopes

46. Stamped envelopes of the distinctive pattern approved for air mail use only and bearing an embossed stamp of special design are furnished in sizes No. 8 and 13, printed and unprinted, in standard quality white paper only.

Excess From Sale of Stamped Envelopes

47. Excess consists of the gain which accrues in fractions of a cent from the sale of envelopes singly or in odd lots and may be ascertained, when inventory is taken, by deducting the amount for which the postmaster is accountable from the amount of cash received from the sale of stamp stock

since the previous inventory. Excess accruing in fixed credits may be determined by deducting the amount of the fixed credit from the total value of stock and cash on hand at the time of inventory.

Rural and star route carriers shall account to the postmaster daily for excess when the fixed credit is replenished.

Postmasters shall account for excess in the quarterly postal account.

AIR LETTER SHEETS

48. Air letter sheets printed on light blue paper measuring over-all 8½ by 12 inches and bearing a printed 10 cent postage stamp and air mail markings are furnished for transmission by air mail to all foreign countries.

The sheet is so designed that when folded in accordance with printed instructions on the lines of scoring an envelope effect is produced measuring approximately 3¾ by 5¾ inches with an outer border of red and blue parallelograms. The words "Via Air Mail" and "Par Avion" appear in two lines directly under the stamp. In the upper left corner are three blank lines for the return address, under which are printed the words "Air Letter." Air letter sheets are sold at their face value of 10 cents each.

Messages are to be written on the inner side of the sheets. Enclosures or attachments are not permitted. This includes tape of any kind which might be used for sealing, and stickers used as address labels or return cards. If anything is enclosed or attached the articles will be sent by surface means. Air letters will be given all available air service to the countries of destination. They may not be sent as registered mail.

Air letter sheets are furnished to postmasters in stock packings of banded packages of 100, boxes of 500, and cartons of 5,000 sheets each.

Air letter sheets may be manufactured by private individuals or firms for sale to the public without postage, provided that they comply with the Department's requirements as follows:

Air letter sheets must average a minimum of 150 sheets to the pound. It is recommended that the size be approximately 12 by 8½ inches unfolded including the flap, and 5¾ by 3¾ inches folded. The quality and strength of the paper must be sufficient to guard against the likelihood of damage in the course of postmarking and handling, and to assure that the writing on the inner side will not interfere with the legibility of the address and return card. The portion of the sheet which forms the front of the envelope when folded shall bear the words, "Air Letter" and "Via Air Mail—Par Avion" and the edges shall bear the dis-

tinctive design generally used to identify air mail letters.

Manufacturers shall submit 10 samples of proposed air letter sheets to the Bureau of Transportation, Division of International Service, Washington 25, D. C., for approval before engaging in the production of the sheets for sale.

Approved air letter sheets manufactured by private individuals or firms are acceptable for mailing after 10 cents in postage has been affixed.

POSTAL CARDS

49. The following varieties of postal cards are issued:

Number	Denomination	Type	Dimensions
	<i>Cents</i>		<i>Inches</i>
5	2	Domestic single.....	3 x 5
8	2	.....do.....	3 ¹ / ₄ x 5 ¹ / ₂
6	2	Domestic reply.....	¹ 3 ¹ / ₄ x 5 ¹ / ₂
7	2	Foreign single.....	3 ¹ / ₄ x 5 ¹ / ₂
F	2	Foreign reply.....	¹ 3 ¹ / ₄ x 5 ¹ / ₂
11	3	Foreign single.....	3 ¹ / ₄ x 5 ¹ / ₂
12	3	Foreign reply.....	¹ 3 ¹ / ₄ x 5 ¹ / ₂
4	4	Domestic air mail single.....	3 ¹ / ₄ x 5 ¹ / ₂

¹ Each half.

Sheets of Postal Cards

50. When so desired for printing purposes, postal cards are furnished in sheets as follows:

Designation	Cards per sheet	Width of sheet in cards	Length of sheet in cards	Packed in cases of
No. 5—single.....	20	4	5	5, 000
No. 6—double.....	20	4	5	5, 000
No. 8—single.....	40	4	10	10, 000

Cutting of Sheet Cards

51. To be valid for postage, the sheet cards must be cut to regulation size stated in article 49 of this chapter. Requisitions for sheet cards must be drawn for full cases in accordance with stock packing described in the foregoing paragraph, and they should be so sold to the public. Postmasters may, however, break cases and sell less than the full quantity to printers who require sheet cards only occasionally. Postal cards are not furnished in rolls or strips.

INTERNATIONAL AND AMERICO-SPANISH REPLY COUPONS

52. Reply coupons furnish a means of sending postage to foreign correspondents who may exchange each coupon for a stamp conforming to the postage on a single rate letter. International reply coupons are sold at 11 cents each, and are exchangeable in any country of the Universal Postal Union.

Americo-Spanish reply coupons are exchangeable only in member countries of the Postal Union of the Americas and Spain. United States post offices are not authorized to sell Americo-Spanish reply coupons, but shall exchange them when presented.

For further information concerning international reply coupons see U. S. Official Postal Guide, Part II.

Requisitions

53. International reply coupons are charged to postmasters at 11 cents each. Postmasters shall provide needed stocks by requisition on the Department or central accounting postmaster.

Exchange of Foreign Coupons

54. International reply coupons of the Universal Postal Union sold by foreign postal administrations are exchangeable at the rate of 5 cents each in postage stamps regardless of the selling price of the coupon of the country of origin. To be ac-

ceptable they must bear the postmark of the selling office. Exchanged international reply coupons shall be postmarked immediately to show the date of exchange. The same rules apply to reply coupons of the Postal Union of the Americas and Spain, except that they are exchangeable at the rate of 3 cents each in postage stamps.

Redemption of Unused Coupons

55. Unused 11-cent international reply coupons purchased in the United States are redeemable from original purchasers at the rate of 10 cents each in postage stamps.

Disposition of Exchanged and Redeemed Coupons

56. All international reply coupons and Americo-Spanish reply coupons exchanged during the calendar year shall be forwarded to the Department for credit not later than January 31 of the succeeding year, in separate shipments as directed in article 100 of this chapter. Failure to transmit exchanged coupons promptly at the close of the calendar year may result in the disallowance of credit.

Unused international reply coupons redeemed at 10 cents each shall be submitted quarterly with damaged postage stamps. District postmasters shall submit such redeemed coupons to the central accounting post office promptly in exchange for other stamp stock.

QUANTITIES SUPPLIED

57. Stamped paper is issued by the Department to postmasters at first-class offices in the following minimum quantities or multiples thereof:

Ordinary stamps—100 of $\frac{1}{2}$, 1, $1\frac{1}{2}$, 2, 3, 4, $4\frac{1}{2}$, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 24, 25, and 30 cents; 50 of 50 cents; 50 of 1, 2, and 5 dollars.

Air mail stamps—100 of 6, 8, 10, 15, 25, and 80 cents.

Special delivery stamps—100 of 10, 15, and 20 cents.

Special handling—100 of 10, 15, and 20 cents.

Stamp books—120 of a single variety.

Coils of stamps—any quantity.

Due stamps—100 of $\frac{1}{2}$, 1, 2, 3, 5, 10, and 30 cents; 50 of 50 cents, 1 dollar, and 5 dollars.

Precanceled stamps are furnished only upon requisition in minimum quantities of 500,000 in sheets of a single denomination and 250,000 in coils of 500, 1,000, or 3,000 stamps.

Postal cards—500 of No. 5 and No. 8; 250 of No. 6; 100 of No. 7, No. 11, "F," and No. 12.

Plain stamped envelopes—500 of a given size, quality, and denomination.

Special request or office request stamped envelopes—500 of a given size, quality, denomination, and return card.

STOCK PACKING

Stamps

58. For convenience in handling, postage stamps are put in packages of 10,000, and special delivery, special handling, and air mail with the exception of the 6-cent, in packages of 5,000, with the margins of the sheets stitched together. Stock packages containing 10,000, 50,000, or 200,000 stamps of each denomination (special delivery and special handling stamps in quantities of 25,000 and 100,000) are made up from the stitched packages. Coiled stamps are packed in units of 5 and 50 coils and may be requisitioned in any desired quantity. Postmasters whose sales within 3 months amount to 10,000 or more stamps of any denomination should make requisition for stock packages of 10,000 or multiples of 10,000 provided they can be protected. (See art. 2 of this chapter.)

Postal Cards

59. The cut postal cards are issued as follows:

Nos. 5 and 8 in packages of 250, 500, 1,000, 2,000, 5,000, and 10,000; No. 6 in packages of 250, 500, 2,000, and 5,000; No. 7, No. 11, No. 12, and "F" cards in packages of 100, 250, 500, 1,000, 2,000, and 5,000; and, No. 4 in packages of 100, 500, and 5,000. Postal cards are banded in 50's. (See art. 50 of this chapter for stock-packing of postal cards in sheets.)

Envelopes

60. Stamped envelopes are packed in boxes of 250, 500, 1,000, 2,000, and 5,000 of the Nos. 6, 7, 8, and 9 sizes; and in boxes of 500, 1,000, 2,000, 5,000, and 10,000 of the other sizes.

Stamp Books

61. Stamp books are issued to postmasters in stock packages of 120, 240, 360, 480, 600, 720, and 1080, or multiples of 1080.

REQUISITIONS

62. Postmasters shall keep on hand an adequate supply of postage stamps of the different kinds, books of stamps, postage due and special delivery stamps, stamped envelopes, air letter sheets, postal cards, and international reply coupons, sufficient to meet the public demands. Only the larger offices should stock all denominations of ordinary stamps. Varieties for which there is comparatively little public demand should not be kept in stock, but should be requisitioned when request is made therefor.

Care should be taken not to draw requisitions for envelopes of an unsalable size, pattern, or denomination. The postmaster will be held responsible for errors of this kind, and credit at postage value only may be allowed by the Department in redemption.

When to Requisition

63. First-class offices.—Requisitions shall be made sufficiently in advance so that the stock of stamp supplies will not become exhausted and telegraphic requests to expedite shipment will be unnecessary.

Except in emergencies, postmasters at post offices in the States of New York, Pennsylvania, and all States west of the Mississippi River shall submit stamped paper requisitions during the first month of each quarter. Those east of the Mississippi River, excepting the two States mentioned, shall requisition during the second month. Precanceled stamps should be ordered between July 1 and July 15. (See art. 66 of this chapter.)

64. District offices.—District postmasters shall keep their fixed credits intact at all times either in stamp stock or cash items. The postmaster shall replenish his stamp stock by purchase from the central accounting office, remitting the cash therefor with requisition on Form 017-FC. Such requisitions shall be submitted regularly twice each month by postmasters at second- and third-class offices and once each month by postmasters at fourth-class offices. The first requisition from second- and third-class offices should be sent between the first and 15th and the second between the 16th and last day of each month, except the last month in the quarter. Fourth-class offices bearing names beginning with letters "A" to "L" shall make requisitions between the first and 15th and offices in the "M" to "Z" group between the 16th and last day of each month, except the last month in the quarter. Except in case of extreme emergency, requisitions must not be sent between the 26th and last day of the last month in a quarter.

65. Frequent requisitions to be avoided.—Requisitions for commonly used varieties of stamp stock should not be submitted oftener than once each quarter by postmasters at first-class offices, except in cases of emergency or when the postmaster is unable to give that amount of supplies adequate protection.

66. Amount of requisitions—first-class offices.—(a) Except for precanceled stamps, a 3 months' supply of ordinary postage stamps in sheets, books, and coils should be requisitioned by postmasters at first-class offices, providing that the stock on hand at any time does not exceed a 6 months' supply regardless of the available facilities for protection. A 6 months' supply of plain

envelopes and postal cards should be requisitioned. Requisitions shall not be drawn for excessive quantities of any item of stamp stock.

(b) In the case of precanceled stamps, when the office demands conform with quantities supplied as shown in article 57 of this chapter, a twelve months' supply should be requisitioned. Offices with limited demands for precanceled stamps will be guided by the provisions of article 15 of this chapter.

67. Time required to fill requisitions.—The time usually required for shipment of stamps, stamp books, and international reply coupons after the postmaster's requisition is received at the Department is 5 to 8 business days; for postal cards or plain stamped envelopes, 4 to 8 days; for special request and office request envelopes, 10 to 12 days, depending on conditions of manufacture. This schedule is not guaranteed, as conditions are sometimes such that longer time is required to fill requisitions.

68. Special requisitions.—Requests that shipment of stamp stock be expedited must not be submitted to the Department except in cases of emergency, which must be satisfactorily explained by the postmaster. Special attention will not be given requisitions that are merely marked "Expedite," "Rush," etc., without a statement showing that the stock is needed for a given date of mailing. Proper compliance by postmasters with the instructions relative to ordering stamp supplies will prevent the necessity of making advance shipments. Telegraphic requisitions, and requests for expediting shipments of commonly used varieties of stamps, cards, and envelopes are especially objectionable. However, when stamps or other stamp supplies are needed to meet an unexpected demand which could not with reasonable foresight be met otherwise, postmasters should request that requisitions be expedited and telegraph the Bureau of Finance, Division of Stamps and Philately, if necessary.

When application is received from the public for immediate delivery of stamp stock in quantities which cannot be supplied, or if stamp supplies become exhausted, postmasters may purchase temporary supplies from neighboring post offices, but this method must not be made a practice. Postmasters shall not include such supplies in their quarterly stamp or postal account, nor include the amount thereof in the business of their offices. Postmasters who sell stamp stock to other postmasters under this authorization must report such transactions to the Bureau of Post Office Operations, Division of Budget and Administrative Services, at the end of each quarter as "outside sales."

Stamped paper shall not be loaned by one postmaster to another.

Postmasters shall not accept checks from

other postmasters in payment for stamp stock to be held uncashed until the supplies are replaced.

69. Special request envelopes.—Requisitions for special request envelopes shall be forwarded on the same day the order is taken from purchaser.

How to Requisition

70. First-class offices.—Requisitions for stamped paper and international reply coupons shall be made by postmasters at first-class offices on the Bureau of Finance, Division of Stamps and Philately, using Forms 3201, 3201-A, 3201-B, and 3202. Separate requisitions should be submitted for international reply coupons, and air letter sheets should be included on requisitions for unprinted stamped envelopes. The Department may furnish more or less stamped paper than the amount for which requisition is made by the postmaster, to conform to stock packing.

71. District offices.—District postmasters shall obtain supplies of postage stamps in sheets, coils, and books, and of postal cards, unprinted stamped envelopes, air letter sheets, and international reply coupons from the central accounting post office by requisition on Form 017-FC with remittance of postage stamp funds in payment.

They shall submit requisitions for special request and office request stamped envelopes, and for printed and unprinted precanceled envelopes, on Form 3202-D, to the Bureau of Finance, Division of Stamps and Philately. Payment for envelopes so ordered must be made to the central accounting postmaster promptly upon receipt of the stock.

72. Signature of postmaster.—Requisitions and stamps accounts shall be signed in ink by the postmaster exactly as his bond is signed. In the absence of the postmaster, or after his death or suspension and pending the appointment of a new postmaster or of an acting postmaster, the postmaster's assistant or bondsman should sign, writing his own name and title in full under those of the postmaster.

73. When unusual supply is ordered.—When requisition is made for an unusually large supply of stamped paper to fill a special order, the postmaster shall give the name and business address of the purchaser and state where the matter originated and is to be mailed.

74. Endorsement as to protection.—To indicate that special provision is made to safeguard the property of the Government in accordance with articles 2 to 5 of this chapter, postmasters shall endorse the face of all requisitions "These stamps can be protected." Postmasters who occupy Government buildings shall also endorse their requisitions "Federal building."

75. Information on requisition.—The fol-

lowing information must be given on all requisitions for postage stamps, postal cards, and plain stamped envelopes:

Stock on hand of all varieties ordered.

Total sales reported in item 1 of postage stamp account for previous quarter.

Whether stamps ordered can be protected against burglary.

76. Care in preparation of requisitions.—The necessity of careful compliance by postmasters with instructions in this chapter and with those on the requisition forms cannot be overemphasized. Particular care should be given when preparing requisitions for printed and unprinted stamped envelopes to see that the value agrees exactly with the items ordered and that the quality and kind, whether "standard quality," "extra quality," "window," "precanceled," or "air mail" is plainly stated.

Action Taken Upon Receipt or Nonreceipt of Stock

77. At first-class offices.—(a) *Opening shipments.*—Upon receipt of stamp stock it shall be opened by the postmaster in the presence of a disinterested witness and the contents counted jointly. Packages of 100,000 and 200,000 stamps shall be examined to determine that they have not been tampered with. A sufficient part of the wrapper of each package shall be removed to expose the stamps and determine if the correct number of banded units of the denomination listed are enclosed to equal the quantity shown by the wrapper and charged in the invoice. When stamps of a given denomination are received in quantities of less than original banded packages of 10,000 (5,000 if large size) the stamps shall be counted by sheets.

Books of stamps shall be verified by breaking the packages into units of 1,080 and the determination that each package contains 9 of the proper 120 book units. It is not necessary to count the packages of books in each box until the stamps are sold to stamp clerks or district postmasters.

(b) *Errors in shipments.*—When a shipment of postage stamps, postal cards, or stamped envelopes to a first-class office is found not to agree with the invoice as to quantity, denomination, or variety, the postmaster shall make an immediate report thereof to the Bureau of Finance, Division of Stamps and Philately, giving the date of invoice and registry or shipping number, and shall hold the shipment intact with the original wrappings pending the receipt of instructions. If, pending investigation of the reported discrepancy, a new supply is needed, a requisition therefor should be attached to the report. Reports of shortages or overages in the packing of stamped envelopes and postal cards must be attested by a witness and accompanied with the end

of the envelope box or the postal-card packing slip.

When postage stamps, postal cards, or stamped envelopes of the wrong denomination, size, or kind are received as a result of error in the preparation of the requisition, and the items agree with the invoice, the postmaster shall place the supplies in stock and submit a new requisition for any additional stock needed. If the items so received are considered unsalable, the postmaster shall report the facts to the Bureau of Finance, Division of Stamps and Philately; but under no circumstances shall undesired stamp stock be returned to the Department for exchange.

If a shipment of postage stamps, postal cards, or stamped envelopes is received for which requisition was not submitted, as the result of wrong address or otherwise, the postmaster shall make an immediate report thereof to the Bureau of Finance, Division of Stamps and Philately, giving the registry or shipping number, and shall hold the shipment intact for instructions.

(c) *Damaged or defective stock.*—Where any portion of a shipment of stamps or other stamped paper received on requisition at a first-class office is found to be damaged or defective, except misprinted special request envelopes (see art. 43 of this chapter), the postmaster shall submit a report of the facts to the Bureau of Finance, Division of Stamps and Philately, and unless otherwise instructed shall include the unsalable stock in the next regular redemption shipment. If additional stock is needed, a requisition shall be submitted on the proper form endorsed "To replace damaged stamped paper received on invoice of ----."

(d) *Damaged in transit.*—When a shipment of postage stamps or other stamped paper damaged in transit with loss of contents is received at a first-class office, the postmaster shall make an immediate report of the facts upon his oath of office to the Bureau of Finance, Division of Stamps and Philately, stating the registry or shipping number and date of invoice. A requisition shall be submitted for additional stock if needed.

78. At district offices.—(a) *Opening shipments.*—The district postmaster shall open all registered shipments of stamp stock promptly upon receipt from the central accounting postmaster by cutting the ends of the envelopes or wrappers thereof in the same manner as required in opening registry jackets. Care must be taken to preserve seals intact. This must be done in the presence of a witness who, jointly with the postmaster, shall count the contents of the shipment to see that the stock received agrees with the items on the accompanying invoice. The district postmaster and the witness shall sign the invoice with ink and note thereon the registry number and date

of receipt. If the stock received conforms to the invoice, the latter shall then be filed as a post-office record. In case there is a shortage or overage in the shipment, the district postmaster shall proceed as directed below.

(b) *Errors in shipments.*—If stamp stock received by a district postmaster is found not to correspond with the invoice, he shall immediately report the facts to the central accounting postmaster, in the meantime holding intact the stamp stock and all packing material in which it was received. The central accounting postmaster shall investigate the report carefully and shall recall any excess or supply any shortage in the stamp stock issued to the district postmaster. If the central accounting postmaster cannot verify a reported shortage, he shall notify the nearest post-office inspector and shall request the district postmaster to hold the stamp stock and packing material intact pending investigation by the inspector. Meantime the district postmaster shall draw requisition upon the central accounting postmaster for a new supply of stamp stock, if needed, and his fixed credit may be temporarily increased by the amount of such requisition.

(See art. 45 of this chapter as to treatment of irregularities in printed stamped envelopes.)

(c) *Damaged or defective stock.*—Stamped paper received by district postmasters in unsalable condition shall be returned to the central accounting postmaster for replacement.

(d) *Damaged in transit.*—When a shipment of postage stamps or other stamped paper is damaged in transit to a district office with loss of contents, the postmaster shall submit an immediate report upon his oath of office to his central accounting postmaster, who will take the necessary action to effect adjustments.

79. When requisition is not filled.—If stamp stock is not received in due course, an exact copy of the requisition endorsed across the top "Duplicate" and bearing the date of the original requisition should be submitted.

80. When Invoice is not received.—When a shipment of stamp stock is received without invoice at a first-class office, the Bureau of Finance, Division of Stamps and Philately, should be notified of the registry number and point of dispatch.

Shipments of plain envelopes and postal cards are sometimes divided and forwarded in separate mails from different distributing agencies. Small orders of printed stamped envelopes, consisting of two or more wrapped packages, are frequently dispatched on different dates. Three days should be allowed for the arrival of the balance of the order before reporting a shortage.

Care in Handling Shipments of Stamp Stock

81. Post office and postal transportation clerks are cautioned to exercise care in handling packages and boxes of stamps, postal cards, and stamped envelopes, regardless of whether shipped by registered or ordinary mail. The use of fiber shipping boxes for postal cards and stamped envelopes makes it necessary that all employees handle these shipments with special care to prevent damage in transit.

DISTRIBUTION BY CENTRAL ACCOUNTING OFFICES**Fixed Credits**

82. Postmasters at central accounting offices shall allow to postmasters at district offices a fixed credit for postage stamps and other stamp stock sufficient to meet the public demand. The fixed credit for postage stamp stock shall be for a total of \$50, or multiples thereof, except that fixed credits at second-class post offices shall be in multiples of \$100. The fixed credit for second- and third-class post offices should approximate a 3 months' supply, and for fourth-class offices a 2 months' supply, according to the average stamp sales. Fixed credits may be adjusted by the central accounting postmaster in accordance with the requirements of the service. Excessive fixed credits can be avoided if ordinary postage stamps of high denominations required only occasionally are held to a minimum and the value applied to larger stocks of commonly used varieties. Application for increase or decrease in fixed credits shall be made by district postmasters to the central accounting postmaster.

Receipt for Fixed Credits

83. District postmasters shall give their central accounting postmasters receipts on Form 3367 for postage stamp stock issued on fixed credit. These receipts shall be postmarked by the district postmaster.

Examination and Renewal of Fixed Credit Receipts

84. Fixed credit receipts given by district postmasters shall be examined during the month of July of each year to determine if the name of the postmaster listed is the name of the duly authorized person actually serving as postmaster at the time of the examination. If the postmark date of the fixed credit receipt (Form 3367) on file is 4 years or more before the date of the examination, a new receipt shall be prepared and sent to the district postmaster for signature and return to the central accounting office for filing. The old receipt shall then be plainly stamped "Canceled" and returned to the post office concerned.

Filling District Office Requisitions

85. Stamp stock issued to district postmasters shall be counted by two employees designated by the central accounting postmaster, in the presence of each other, both of whom must be in a position to certify that they have witnessed the count, enclosure, and sealing of the consignment. Both employees shall sign the district office requisition to attest the correctness of the enclosure.

Shipment

86. The central accounting postmaster shall ship stamp stock to district postmasters by official registered mail, and shall place the registry numbers of all shipments upon the retained copy of the requisitions.

Invoice

87. Shipments of stamped paper shall be accompanied with an itemized invoice.

INDIVIDUAL FIXED CREDITS

88. Postmasters shall issue to superintendents and clerks in charge of stations and branches, wholesale and retail stamp clerks, rural carriers, and star-route carriers a sufficient supply of postage stamps and other stamped paper to meet the public demand. Postmasters shall take fixed-credit receipts for stamp supplies so issued and carry the receipts in their records as stock on hand. Such fixed credits shall be replenished each day, except that those held by post-office clerks, including clerks in charge of contract stations and branches, may with the approval of the postmaster, be replenished only when the accumulated funds amount to \$25 or more in excess of the maximum amount which they are authorized to withhold as change. The maximum amount which may be withheld by any employee for making change shall be fixed by the postmaster, but may not exceed 10 percent of the credit, or \$100, whichever is the smaller amount, except that where the credit is less than \$100, the postmaster may authorize the retention of not more than \$10. Ordinarily, requisitions shall be submitted late in the day or near the end of the employee's tour of duty, and it shall be the duty of the postmaster to so arrange the schedule of requisitions as to give effect to the purpose of these instructions and give all funds the best possible protection. Postmasters must exercise caution to prevent the assignment of fixed credits in larger amounts than actually are required for proper service, and the retention of larger amounts of cash in such credits than actually are required for effective operation as they may be held responsible for loss in instances where such items are not in proper relation to service needs. Postmasters shall take inventories of such fixed

credits at irregular intervals, once each quarter at the main office and at all classified and contract stations and branches. Additional inventories should be taken only when there is reason to believe that a shortage or other discrepancy exists. A record shall be kept of each inventory showing the date and by whom made, the amount of stamp stock, and the amount of cash on hand in the credit. The credits shall be adjusted immediately after each inventory.

RETURN OF STAMP STOCK FOR CREDIT

Excess Stock

89. Undamaged postage stamps, stamp books, stamped envelopes, air letter sheets, and postal cards held in excess of requirements must not be returned without first obtaining permission.

Stock Ordered or Shipped in Error

90. Postage stamps or other stamped paper ordered in error or shipped in error shall be treated as directed in articles 77 and 78 of this chapter. Under no circumstances shall the shipment be returned to the Department unless so instructed.

Stock Damaged by Fire or Other Unavoidable Casualty

91. Postage stamps or other stamped paper made unfit for use by fire or other unavoidable casualty while in the custody of postmasters shall in the case of first-class offices be forwarded separately from other damaged stock by official registered mail to the Bureau of Finance, Division of Stamps and Philately, accompanied with a statement of particulars relative to the damaged stock and an itemized list of the number of each denomination and variety. District postmasters shall forward such stock in the same manner to the central accounting postmaster, who shall furnish stock of equal value in exchange. When stamp stock returned under the foregoing conditions is damaged so the value cannot be determined, a full statement of facts concerning the damage shall accompany the shipment. (See chapter XXII, articles 12 to 22, as to procedure in case of unavoidable losses.)

REDEMPTION

From the Public

92. Postage stamps and other stamped paper shall not be redeemed from the public nor exchanged for other stamps or stamped paper except as follows:

93. *Exchange due to error in sale, etc.*—When through inadvertence a postmaster sells damaged or unserviceable postage stamps, international reply coupons, stamped envelopes, air letter sheets, or

postal cards, or when a patron through error purchases postage stamps of the wrong denomination, or stamped envelopes of the wrong color, quality, size, or denomination, or postal cards of the wrong size, postmasters may exchange such stamped paper at full value, provided that it is presented for exchange by the original purchaser within a reasonable time after the sale, not to exceed two business days.

94. *Redemption of embossed stamped envelopes and of postal cards.*—Uncanceled, unserviceable, and spoiled stamped envelopes and air letter sheets in a substantially whole condition without a printed return card or address thereon, and postal cards without printing thereon, may be redeemed from any responsible persons.

Stamped envelopes bearing a printed return card or address and postal cards with printed matter of the purchaser thereon may also be redeemed, but only from the person who purchased them at a post office or whose printing appears thereon, unless special authorization therefor is obtained from the Department. Precanceled envelopes may be redeemed from authorized users, provided the postmaster is satisfied that no service has been rendered thereon.

Postal cards, air letter sheets, and stamped envelopes received for reply purposes; parts or pieces of postal cards; postal cards treated by bronzing, enameling, or other process of coating; and stamps removed from embossed stamped envelopes or from postal cards shall not be redeemed nor accepted in payment of postage.

95. *Redemption values.*—Stamped envelopes shall be redeemed at the postage value only, air letter sheets at 90 percent of their face value, and postal cards at 75 percent of their postage value. Redemptions must be made in postage stamps or other stamped paper, but never in cash. When the value includes a fraction of a cent, such fraction shall accrue to the Department.

From Postmaster

96. Postage stamps in sheets, books, and coils, postage due stamps, air mail stamps, special delivery stamps, special handling stamps, international reply coupons, stamped envelopes, air letter sheets, postal cards, migratory-bird hunting stamps, U. S. Savings stamps, and internal revenue stamps damaged in the post office may be returned for redemption and credit, but shall be accompanied with a statement setting forth fully how and when they were damaged.

97. *At first-class offices.*—Postmasters at first-class offices shall ship stamped envelopes, postal cards, and international reply coupons redeemed from the public, and postage stamps and other stamped paper damaged in transit or made unsalable after receipt at post offices, by official registered mail to the Bureau of Finance, Division of

Stamps and Philately, for credit. Redemption shipments shall be prepared and dispatched as provided in article 99 of this chapter. Credit for the value of postage stamp stock returned to the Department for redemption shall not be claimed until authorized. Authorization of credit will be forwarded as soon as practicable after receipt of shipments. Stamped paper will not be sent in exchange for that which is forwarded to the Department for redemption. If additional stamp stock is desired, requisition must be made on the proper form in the usual manner.

98. At district offices.—Stamp stock redeemed by district postmasters or damaged in their possession shall be carefully counted and packed in the presence of a disinterested witness and forwarded by registered mail once every 6 months, or oftener if necessary, to the central accounting postmaster. Each shipment shall be accompanied with a requisition for the stock to be furnished in exchange, using Form 017-FC and listing on the back thereof the stock returned for credit. District postmasters shall not forward redeemed and unsalable stamped paper direct to the Department for credit.

99. Preparation of redemption shipments to Department.—(a) Stamped envelopes, postal cards, and other stamped papers returned to the Department must be securely wrapped and sealed, and sent by registered mail addressed to the Bureau of Finance, Division of Stamps and Philately. The postmark of the forwarding office should be legibly stamped on the package. A letter of transmittal (Form 3206) must be forwarded under separate cover for each shipment, stating the number of pieces of each denomination and the value of the stock sent with the reason for its return. A separate letter of transmittal should not be prepared for the contents of each package in a shipment, but each case of stamped envelopes or postal cards should contain a packer's slip (Form 3208) listing the contents and value thereof. The postmaster must certify in his letter that none of the postage stamps has been redeemed from the public, and that all envelopes and postal cards bearing printed return cards or addresses have been redeemed from the original purchasers. The stock returned must be counted, prepared for shipment, and dispatched in the presence of a disinterested witness.

(b) *Separation of shipments.*—In order to facilitate the handling of redeemed stock and the certification of credits, postmasters shall prepare separate shipments and separate letters of transmittal as follows:

(1) For postage stamps issued in sheets, books, and coils, and for United States international reply coupons.

(2) For stamped envelopes and newspaper wrappers redeemed from the public at postage value, for air letter sheets re-

deemed from the public at 90 percent of face value, and for postal cards redeemed from the public at 75 percent of face value.

(3) For stamped envelopes, air letter sheets, and postal cards for which credit at full value is claimed, with the reason therefor. In the case of special request envelopes date of invoice shall also be given.

(4) For international reply coupons issued by foreign governments.

(5) For documentary internal revenue stamps damaged in post offices.

(6) For Americo-Spanish reply coupons issued by foreign governments.

(7) For U. S. savings stamps damaged in post offices.

(8) For migratory-bird hunting stamps.

(c) *Letter of transmittal.*—Form 3206 shall be used as the letter of transmittal and must not be included in the shipment, but must be sent under separate cover to the Bureau of Finance, Division of Stamps and Philately, at the same time the shipment is dispatched.

The letter of transmittal shall include the name of post office and State, plainly written or typed, date of shipment, registry number, itemized list of stamp stock returned, and signature of postmaster. In order to facilitate the issuance of credit, the postmaster should type or print his name under the written signature. It is not necessary to list separately the different kinds of postage stamps of the same denomination, or the various sizes of stamped envelopes where postage value only is claimed.

In arriving at the value of redemption shipments, fractions of a cent must be dropped, not only in the grand total but in all computations.

(d) *Packages.*—Each size and denomination of stamped envelopes and postal cards must be separated, faced, and tied in packages of 25 or 50, or in packages of 100 when large quantities are involved. Quantities not sufficient to make a complete package should be retained until the next quarterly shipment is made.

(e) *Full sheets.*—Postmasters should not tear stamps apart, but so far as practicable should forward them to the Department in full sheets.

When stamps are not in full sheets or in full coils, they should be pasted carefully on sheets of paper 100 stamps to a sheet in 10 regularly arranged rows of 10 stamps each. Any stamps over the full sheets of 100 should be pasted on a separate sheet or held until a full sheet is obtained. More than one denomination should not be pasted on a sheet.

(f) *Mutilated stamps.*—More than one-half of a stamp must be returned in order to obtain credit therefor.

(g) *Stuck stamps.*—Stamps not in original banded packages and broken stamp coils that are stuck together should not be

torn apart but should be carefully separated by soaking in hot water, after which they should be prepared as stated in paragraph (e) above.

(h) *Time of shipment.*—Shipments shall not be made to the Department until the redemption value of the redeemed stock amounts to more than \$1, except that foreign international reply coupons redeemed from the public shall be submitted at least once a year regardless of value.

Shipments should not be made oftener than once a quarter, and in order that the

credit may be included in the same quarter no shipment shall be dispatched to reach the Department after the 15th of the last month of a quarter unless specifically authorized. Those received too late will be credited in the next quarter. Large shipments should be made in cases or boxes, but not in mail pouches or sacks.

STAMP

100. Postmasters at first-class offices shall render a quarterly stamp schedule as provided in chapter XXIV, articles 22 and 23.

CHAPTER XVI

Money Orders

Art.

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167. Money order records and accounts.
183. Losses by fire, burglary.
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GENERAL PROVISIONS

Advantages of Money Order Service

1. Money should not be transmitted by ordinary mail as indemnity is not paid if it is lost. But a money order, though lost, may be duplicated from the record of its issue. The public should therefore be urged to use postal money orders, which offer a safe, inexpensive and convenient method of making remittances.

Postmasters and Employees Not to Act as Agents

2. Postmasters and employees shall not accept any agency for the issue or payment of money orders, drafts, bills of exchange, or similar instruments for the transmission of money, from any express company, banker, banking institution, or other corporation or firm, except under special permission of the Bureau of Finance, Division of Money Orders. On the other hand, the use of the money order, registry, insurance, and c. o. d. services should be encouraged and any disparagement of these services by unfavorable comparison or otherwise is contrary to the policy of the Department and may be deemed sufficient grounds for removal.

Money Order Transactions Confidential

3. Information concerning money orders issued or paid shall not be given to any person except the remitter, payee, or endorsee, or the agent of one of them; or to a representative of the Post Office Department. Requests for information received from any other person should be forwarded to the Department.

Money Order Post Offices

4. All post offices in the United States

and its possessions, except those in Alaska indicated in the State List of the Official Postal Guide by an asterisk (*), are authorized to issue and pay domestic money orders. All branches and stations, except those likewise indicated by asterisks, also transact domestic money order business. In addition these post offices, branches and stations are authorized to draw money orders on and pay money orders issued at post offices in the countries named in table 1, article 97, of this chapter. A list of the post offices in those countries is published in the Register of Money Order Post Offices, Form XI.

All post offices of the first and second classes, and those post offices of the third and fourth classes especially designated because of the demand for the service are authorized to transact international money order business, as prescribed in articles 116 and 117 of this chapter.

To provide postal money order facilities for the Armed Services branches known as Army Post Offices and Navy Post Offices have been established at forts, camps and naval stations and vessels. Such branches on naval vessels are attached to the New York, N. Y., post office; shore stations are attached to the nearest post office; and all Army post offices outside the continental limits of the United States are branches of New York, N. Y.; San Francisco, Calif., Seattle, Wash.; New Orleans, La.; or Miami, Fla. Army and Navy post offices issue and pay only domestic money orders.

Correspondence

5. All correspondence between post offices should be addressed to the respective postmasters at the main offices and not under any circumstances to branches or stations. Likewise, correspondence should

not be addressed to Military Post Offices (A. P. O. or N. P. O.) but to the postmasters at the post offices to which such units are attached.

In all correspondence relating to specific money orders the zone number as well as the serial number must be given. The zone number precedes and is separated from the serial number by a hyphen.

Correspondence concerning the administration of the money-order service, including inquiries relative to the issue and payment of money orders, applications for duplicate money orders, and for settlement checks in payment of invalid money orders, money-order credits with the Treasurer of the United States and money-order reserves, money-order funds, the transaction of international money-order business, and the establishment and discontinuance of money-order offices should be addressed to the Bureau of Finance, Division of Money Orders, the envelope bearing the letters M. O. B.

Correspondence concerning requisitions for and shipment of money-order forms should be sent to the Regional Distributing Office for the region in which the post office is located.

Correspondence concerning money-order accounts, including their preparation, dispatch, and audit shall be addressed to the regional accounting office of the region in which the post office is located.

REGIONAL ACCOUNTING OFFICES

6. The United States is divided into 12 regions for the transaction of domestic money-order business and accounting purposes. In each of these regions in the city in which the Federal Reserve Bank is located a regional accounting office has been established and the post office in that city has been designated as the regional distributing office. The regional accounting and distributing offices, their identifying region numbers, and the territory served by each are as follows:

Location	Re- gion No.	Territory served
Boston, Mass.---	1	Connecticut. Maine. Massachusetts. New Hampshire. Rhode Island. Vermont.
New York, N. Y.--	2	New York.
Philadelphia, Pa.-	3	Delaware. New Jersey. Pennsylvania.

Location	Re- gion No.	Territory served
Cleveland, Ohio--	4	Indiana. Kentucky. Ohio.
Richmond, Va.---	5	District of Columbia. Maryland. North Carolina. South Carolina. Virginia. West Virginia.
Atlanta, Ga.-----	6	Alabama. Florida. Georgia. Mississippi. Puerto Rico. Tennessee. Virgin Islands.
Chicago, Ill.-----	7	Illinois. Michigan. Wisconsin.
Saint Louis, Mo. -	8	Arkansas. Iowa. Missouri (except Kan- sas City).
Minneapolis, Minn.	9	Minnesota. Montana. North Dakota. South Dakota.
Kansas City, Mo.-	10	Kansas City, Mis- souri. Colorado. Kansas. Nebraska. New Mexico. Oklahoma. Wyoming.
Dallas, Tex.-----	11	Louisiana. Texas.
San Francisco, Calif.	12	Alaska. Arizona. California. Guam. Hawaii. Idaho. Nevada. Oregon. Samoa. Utah. Washington.

MONEY-ORDER FORMS

Card Money Order

7. Domestic money-order forms are printed on tabulating cards prepunched at the time of manufacture to indicate the region of issue and money order serial number. The orders consist of two parts, the order and the purchaser's receipt. The individual post office numbers and names are not printed thereon.

Distribution to Regional Distributing Offices

8. Blank money-order forms are shipped from the plant of the manufacturer to the regional distributing offices. A separate series of numbered money-order forms is provided for each of the 12 regions, the serial numbers beginning with number 1 and continuing through 99,000,000. The serial number is preceded by the region number and both numbers are printed on and punched into each money-order form at the time of manufacture.

Distribution to Post Offices

9. Regional distributing offices will furnish all post offices with a quarterly supply of money-order forms without requisition. The quarterly supply will be based upon the number of money orders used during the corresponding quarter of the previous year. It will not be necessary to submit requisitions for regular quarterly supplies of forms. All money-order forms provided for use during a quarter which remain on hand at the close of that quarter will be used before forms furnished for issue in a subsequent quarter are used. (See art. 171 (b) of this chapter relating to the treatment of money-order forms remaining on hand at stations and branches at the close of each quarter.)

Emergency Requisitions

10. If at any time a postmaster estimates that the number of money-order forms remaining on hand for issuance during a particular quarter is insufficient for that period, he should submit an emergency requisition, by letter, for the additional forms required for the quarter in question, unless the regular supply for the succeeding quarter has been received, in which event he may begin using the new supply. In submitting an emergency requisition, due allowance should be made for normal transit time in order to assure receipt of additional forms prior to the time they are actually needed. Emergency requisitions shall be mailed to the postmaster at the regional distributing office, and should state the

office number, number of forms received for the quarter, and the number issued to date.

Distribution to Stations and Branches

11. Regional distributing offices will distribute money-order forms to post offices only. All offices having stations and branches will observe the following instructions in the distribution of blank money-order forms to all issuing units (that is, classified and contract stations and branches and c. o. d. stations).

The main office will distribute blank money-order forms to issuing units in such manner as to permit the issuance by all units combined of the maximum number of complete blocks of 10,000 serially numbered orders each quarter.

For this reason distribution will be made semimonthly in quantities sufficient for each half-month period in the quarter.

Each shipment to a station or branch will be accompanied by an invoice (Form 6990) listing first and last serial numbers of the money-order forms involved.

Distribution of forms to issuing units is illustrated as follows:

(a) The records indicate that the total number of money-order forms used during July, August, and September were as listed below:

Unit	July	August	September	Total
Main office.....	2, 932	2, 879	3, 295	9, 106
C. o. d. station...	2, 539	2, 456	2, 827	7, 822
North station....	1, 053	1, 082	1, 106	3, 241
Clayton branch...	414	406	438	1, 258
Station 1.....	131	129	146	406
Station 2.....	69	71	80	220
Station 3.....	49	52	57	158
Total.....	7, 187	7, 075	7, 949	22, 211

(b) Distribution to each unit should be based upon the above record and should be accomplished as follows:

Unit	Number of forms distributed for use in period—						Total
	July 1-15	July 16-31	August 1-15	August 16-31	September 1-15	September 16-30	
Main office.....	1, 500	1, 500	1, 500	1, 400	1, 700	1, 600	9, 200
C. o. d. station.....	1, 300	1, 300	1, 300	1, 200	1, 500	1, 300	7, 900
North station.....	600	500	600	500	600	500	3, 300
Clayton branch.....	250	200	250	200	250	200	1, 350
Station 1.....	75	75	75	75	75	75	450
Station 2.....	40	40	40	40	40	40	240
Station 3.....	30	30	30	30	30	30	180
Total.....	3, 795	3, 645	3, 795	3, 445	4, 195	3, 745	22, 620

Form Distribution Control Records

12. A separate control record will be maintained on Form 6347 in the money-order section at the main office for each complete or partial block of 10,000 money-order forms. The inclusive serial numbers within the block will be entered on the control record, and there will be re-

corded the inclusive serial numbers of forms distributed, quantity of forms distributed, name of unit to which distributed, and date of distribution. The following will illustrate the manner in which entries should be made in this control record, based upon the distribution described in article 11 of this chapter:

10,000 block		Forms distributed		Number of forms	Distributed to (unit)	Date
From No. —	To No. —	From No. —	To No. —			
15, 121, 501	5, 130, 000	5, 121, 501	5, 123, 000	1, 500	Main office.....	June 25, 1951
		23, 001	24, 300	1, 300	C. o. d. station.....	Do.
		24, 301	24, 900	600	North station.....	Do.
		24, 901	25, 150	250	Clayton branch.....	Do.
		25, 151	25, 225	75	Station 1.....	Do.
		25, 226	25, 265	40	Station 2.....	Do.
		25, 266	25, 295	30	Station 3.....	Do.
		25, 296	26, 795	1, 500	Main office.....	July 9, 1951
		25, 796	28, 095	1, 300	C. o. d. station.....	Do.
		28, 096	28, 595	500	North station.....	Do.
		28, 596	28, 795	200	Clayton branch.....	Do.
		28, 796	28, 870	75	Station 1.....	Do.
		28, 871	28, 910	40	Station 2.....	Do.
		28, 911	28, 940	30	Station 3.....	Do.
		28, 941	30, 000	1, 060	Main office.....	July 25, 1951
		5, 130, 001	5, 130, 440	440	-----do-----	Do.
		30, 441	31, 740	1, 300	C. o. d. station.....	Do.
		31, 741	32, 340	600	North station.....	Do.
		32, 341	32, 590	250	Clayton branch.....	Do.
		32, 591	32, 665	75	Station 1.....	Do.
5, 130, 001	5, 140, 000	32, 666	32, 705	40	Station 2.....	Do.
		32, 706	32, 735	30	Station 3.....	Do.
		32, 736	34, 135	1, 400	Main office.....	Aug. 9, 1951
		34, 136	35, 335	1, 200	C. o. d. station.....	Do.
		35, 336	35, 835	500	North station.....	Do.
		35, 836	36, 035	200	Clayton branch.....	Do.
		36, 036	36, 110	75	Station 1.....	Do.
		36, 111	36, 150	40	Station 2.....	Do.
		36, 151	36, 180	30	Station 3.....	Do.
		36, 181	37, 880	1, 700	Main office.....	Aug. 27, 1951
		37, 881	39, 380	1, 500	C. o. d. station.....	Do.
		39, 381	39, 980	600	North station.....	Do.
		39, 981	40, 000	20	Clayton branch.....	Do.
		5, 140, 001	5, 140, 230	230	-----do-----	Do.
		40, 231	40, 305	75	Station 1.....	Do.
5, 140, 001	5, 150, 000	40, 306	40, 345	40	Station 2.....	Do.
		40, 346	40, 375	30	Station 3.....	Do.
		40, 376	41, 975	1, 600	Main office.....	Sept. 10, 1951
		41, 976	43, 275	1, 300	C. o. d. station.....	Do.
		43, 276	43, 775	500	North station.....	Do.
		43, 776	43, 975	200	Clayton branch.....	Do.
		43, 976	44, 050	75	Station 1.....	Do.
		44, 051	44, 090	40	Station 2.....	Do.
		44, 091	44, 120	30	Station 3.....	Do.

¹ Partial block.

Verification and Examination

13. (a) Immediately upon receipt of a shipment of forms, the inclusive serial num-

bers as marked on the outside of cartons containing 10,000 forms will be verified with the accompanying invoice, and the

first and last serial numbers in shipments of less than 10,000 forms will be verified with the accompanying invoice. Any irregularity therein will be reported promptly to the regional distributing office, or to the main office in the case of stations and branches. Invoices will be retained in the office files.

At offices receiving shipments of 100 forms or less they should be checked individually as soon as it can be done without interfering with more urgent duties and any discrepancy reported as stated above. At offices where forms are allocated to window clerks the individual check need not be made until received by the clerks, who should check each number as soon as their duties permit and any discrepancy should be reported to the postmaster.

(b) If a postmaster receives blank money-order forms intended for another office, as indicated in the invoice accompanying the shipment, he shall return them at once to the regional distributing office.

(c) When it is discovered that a form is missing, the postmaster will record that fact and the missing serial number on a money-order application (Form 6001) and place the application in proper numerical sequence in the file of applications. The facts shall also be reported by letter to the Bureau of Finance, Division of Money Orders, and to the proper regional accounting office.

(d) Where two money-order forms bear the same serial number, one of them shall be canceled by writing across the face the words "Number duplicated," and it will be sent, with the purchaser's receipt, attached to the Bureau of Finance, Division of Money Orders.

(e) Defective or mutilated blank money-order forms will be held until they are reached in numerical sequence and then treated as "Not issued" in accordance with the instructions in articles 42 and 43 of this chapter.

Protection of Money Order Forms

14. Postmasters will keep their stock of blank money-order forms in their own custody or that of a designated supervisory employee, under lock and key, in a place of security to which unauthorized persons do not have access. Postmasters will be held responsible for any loss arising through disregard of these instructions.

If a postmaster is without adequate facilities to protect his stock of money-order forms, he may place them in a vault of a local bank or business house without expense to the Department if they are contained in a locked receptacle that cannot easily be removed, but so doing will not relieve a postmaster of responsibility for their loss.

Care in Handling Forms

15. Money-order forms must be handled in such manner that they will not be folded, creased, or otherwise mutilated. No object of any kind must be inserted into the holes punched in the forms. Postmasters must not transfer or lend money-order forms to other postmasters.

Theft of Forms

16. (a) In case of theft of money-order forms, the postmaster will immediately notify the post office inspector in charge of the division in which the office is located, giving the first and last serial numbers of the stolen forms. Whenever practicable, this report will be made by telegraph in as brief form as may be consistent with clearness and accuracy, and will state the date on which the robbery occurred or the loss was detected.

(b) Money orders issued on stolen forms will not be accepted as valid vouchers for disbursement. Notice of every new robbery is printed in bold-faced type in the list of stolen money-order forms published in the Postal Bulletin and supplements to the Postal Guide, and postmasters should maintain a current file of such notices for ready reference. If any person presents for payment a money order drawn on a stolen form, he should be detained, if possible, for questioning and the post office inspector and local officers summoned. If the holder of the order flees, his description and that of any accompanying person, the number of State license and make of car, if any, and any other pertinent facts should be recorded by the postmaster or paying clerk. If an inspector is not available, the information should be telegraphed or telephoned to the inspector in charge. When it is discovered that a money order drawn on a stolen form has inadvertently been paid, it should be withheld from the other paid orders and the facts reported to the inspector in charge.

Recovery of Stolen Forms

17. Blank money-order forms recovered after having been reported as stolen shall not be used. In such event, a report of the facts shall be submitted to the Bureau of Finance, Division of Money Orders, and the forms shall be held pending receipt of instructions regarding their disposition.

FEES AND LIMITATIONS

Fees

18. The fees for domestic money orders are as follows:

For orders from:	Cents
\$0.01 to \$5_____	10
\$5.01 to \$10_____	15
\$10.01 to \$50_____	25
\$50.01 to \$100_____	35

The above fees are applicable also to orders drawn on post offices in the countries listed in table 1, article 97 of this chapter.

Limit of Amount

19. The maximum amount for which a single money order may be issued is \$100; but there is no restriction as to the number of domestic money orders which may be issued to the same remitter.

Period of Validity

20. A money order is valid for payment for a period of 1 year from the last day of the month of issue.

ISSUE OF DOMESTIC MONEY ORDERS

Application Form

21. Application for a domestic or semi-domestic money order shall be made on Form 6001. The application shall be examined to ascertain whether all the necessary particulars appear therein and are legibly written. If the remitter is not a resident of the place where the order is issued he should be requested to enter his permanent (home) address at the bottom of his application. Persons in the armed services should be requested to enter their serial numbers and the military or naval unit to which they are assigned.

Postmasters are permitted to furnish from their supplies, free of charge, quantities of the regular application form to business concerns who may desire to have them overprinted at their own expense or send them unchanged with advertising matter to their customers. If they are to be overprinted, the postmaster may obtain a supply of such forms in sheets, each containing 16 applications, by making special requisition on the Bureau of Facilities, Division of Equipment and Supplies, and stating the purpose for which required.

22. *Date and number on application.*—The impression of the dating stamp, the serial number of the order to be issued, the fee to be charged and initials of the issuing clerk, shall be entered on the application before the order is issued.

When two or more orders are issued at the same time for the same remitter in favor of the same payee one application will suffice, but the serial number of each order must be entered thereon.

The "six wheel" numbering machine will be used. Six digits on the application will be sufficient, except that the numbers representing the million digits should be entered at intervals frequent enough to facilitate searching.

Form of Order Used

23. The domestic form shall be used in drawing money orders upon any post office in the United States and its outlying possessions and upon any post office in any of the countries listed in table 1, article 97 of this chapter.

Issue of Money Orders

24. The entries on money orders should be made with pen and black ink, except that the name of the payee may be inserted with rubber stamp. Pencil or typewriter must not be used. Utmost care should be exercised to write all the entries clearly and correctly; illegible entries cause embarrassment, delay, and unnecessary labor in obtaining verification.

25. *Date.*—A clear impression of the office dating stamp will be placed in the spaces marked "Issuing office stamp" on the order and purchaser's receipt. Failure to make a clear impression of the dating stamp, particularly on the purchaser's receipt, may result in embarrassment and much unnecessary labor in handling inquiries and applications for duplicate orders. The date affixed to the order and receipt portion by the issuing employee shall be the actual date of issue.

26. *Expression of amount.*—The amount should be entered in figures in the blocks on the order. When orders are issued for whole dollars only (no cents), the number symbol (#) will be inserted in the "Cents" block.

The proper amount should be checked in the blocks following "Not good for more than largest amount checked."

Immediately following the word "Pay" the number of dollars will be written, in words, and the unused portion of the blank space will be filled with a wavy line. The number of cents will be inserted, in figures, in the space between "Dollars" and "Cents"; if the order is for whole dollars only (no cents), the number symbol (#) will be inserted in this space. If an order is issued for less than \$1, a wavy line will be inserted to fill the space between the words "Pay" and "Dollars."

The amount shall also be entered on the purchaser's receipt.

27. *Name of payee.*—An order shall be made payable to only one person or one firm. If more than one payee is named in the application, the patron shall be required to submit another application naming but one payee. A money order may be made payable to the remitter.

If only the surname of the payee is given, the postmaster shall decline to issue the order unless the payee's street address and house number is given for entry with the

surname in the coupon. The order may be issued however without the street address:

(a) If the single name given is the business name of the payee, as "Masons," "Johnson's Store," or "Madame Saville."

(b) If the payee is designated only by an official title indicative of the capacity in which he is to receive payment, as "Cashier, First National Bank."

(c) If the payee is designated by a name adopted under membership in a religious order, the name and address being so combined as to indicate clearly the person intended, as "Sister Theresa, Academy of Visitation," or "Brother Joseph, St. Anselmo's College."

28. Name of remitter.—While only one person can be named payee of a money order, obligations sometimes rests upon two persons and in such instances both may be named as remitters. In such cases if payment to remitter is desired, both remitters should endorse the order.

29. Street address.—When the order is payable in a city the full address of the payee (street and number) should be entered in the application; but the postmaster shall not decline to issue the order if the applicant does not give such complete address.

30. Address of remitter.—The address of the remitter should not be entered on the money order by the issuing postmaster or clerk, but the remitter may insert his address if he believes it will assist the payee in giving proper credit for the remittance.

31. Initials of issuing employee.—The signature of the issuing postmaster does not appear on the card money order but the postmaster or clerk who actually issues it should affix his initials in the space provided.

When Consent of a Guardian Is Required

32. When notified of the appointment of a guardian, committee, or other person legally designated by a court to act for one adjudged incompetent, a postmaster shall refuse to issue a money order on the application of the ward unless permission is granted by the person in whose care such ward has been placed.

Specimen Signature of Payee

33. When the remitter of a money order purchases it in favor of himself, the issuing postmaster shall inform the applicant that if he is not sure he can prove his identity at the paying office, he may have a specimen of his signature on Form 6339, on the back of which the particulars of the money order shall be entered, mailed to the postmaster at the office at which it is expected the order will be presented. The issuing postmaster shall write or stamp on the back of the money order the words "Specimen

signature of payee sent on Form 6339." When a postmaster has no Form 6339, a slip of paper describing the order and bearing the signature, with a statement from the issuing postmaster that it is the signature of the payee, may be substituted.

When the remitter and payee are different persons the issuing postmaster upon request shall attach a specimen of the payee's signature to Form 6339 and transmit it to the postmaster at the post office where the order probably will be presented, with a statement that it was furnished by the remitter.

These instructions do not relieve a postmaster from exercising proper precaution to avoid wrong payment of a money order.

Funds Acceptable in Purchase of Money Orders

34. Money.—In the transactions of money order business postmasters shall not receive or pay out foreign money, except that at post offices near the border line between the United States and Canada, Canadian money may be received for and used in payment of money orders under such special restrictions as the Bureau of Finance may prescribe. As United States coins are legal tender in any amounts in payment of public and private debts postmasters must not decline to accept them in payment for money orders. Postmasters are at liberty to ask patrons to wrap coins in standard coin wrappings when submitted in quantities but should not refuse to accept them unwrapped.

35. Notes and checks.—Promissory notes shall not be accepted for the issue of money orders. Government paper of any kind (disbursing officers' checks, which include disbursing postmasters' checks in payment for rural delivery service, pension checks, Settlement checks, etc.) may be received from responsible persons whose endorsements thereon the postmaster is willing to guarantee, provided such paper will be accepted at par by the depository to which it is finally remitted. Subject to these conditions, such Government paper, including postal savings system checks, may be cashed with surplus money order funds, and included with the deposit of surplus funds. Postmasters are not required to accept personal checks tendered by patrons as payment for the issue of money orders, and if they do so it is done at their own risk, and they will be held liable on their official bonds for any loss which may result from their being dishonored.

Orders in Payment for C. O. D. Parcels

36. (a) Money orders issued in payment for c. o. d. parcels shall be mailed to the payee (sender of parcel) in a No. 6 penalty envelope if possible on the same day the parcels are delivered. If not, they shall be

issued and mailed without fail on the next business day. Delay in the issuance of money orders after delivery of the c. o. d. parcels will not be tolerated. If an extra coupon to be returned to the sender is attached to the c. o. d. tag it must be enclosed with the money order. The name and address of the sender of the parcel (payee) shall be copied on the envelope from the original c. o. d. tag.

(b) In issuing a c. o. d. money order the name of the sender of the parcel shall be entered as payee on the money order, and the name of the addressee (not the name of the postmaster) as remitter. The order must not be delivered to the remitter, but mailed directly to the payee.

(c) Neither the address of the payee (sender) nor that of the remitter (addressee) shall be written in c. o. d. money orders.

(d) The number of the c. o. d. parcel shall be entered in the space provided for that purpose. The number of the money order likewise should be entered on the c. o. d. tag. When the number of the c. o. d. parcel is omitted or illegible, the word "omitted" or "illegible" should be entered in the space for the c. o. d. number on the money order and Form 3804 enclosed therewith.

(e) A separate money order shall be issued for the charges collected on each c. o. d. parcel, and the number of the order shall be entered on the c. o. d. tag constituting the application. When the charges amount to more than \$100, two money orders shall be issued and the serial number of each order entered on the tag. The c. o. d. number of the article shall be entered on each order and both orders mailed in the same envelope. See chapter XII, article 95, for procedure when name and address of sender is not known.

37. Treatment of c. o. d. tags.—(a) First-class offices.—At each first-class post office, money orders in payment of c. o. d. charges shall be issued by the money order section of the main office. At post offices issuing 25 or fewer c. o. d. money orders daily, the procedure set forth in paragraph (b) of this article shall be followed. At post offices issuing in excess of 25 c. o. d. money orders daily, a separate file of c. o. d. tags constituting the applications for money orders shall be maintained in the money order section. In the issuance of a c. o. d. money order the purchaser's receipt portion shall be completed by inserting the amount of the order and placing an impression of the office dating stamp in the spaces provided therefor; in addition, the last two digits of the c. o. d. serial number shall be written on the purchaser's receipt in the space to the left of the money order serial number.

The purchasers' receipts shall be removed from the money orders, and filed in numerical sequence according to the money order serial numbers together with other applications for money orders on Forms 6001. In the event of an inquiry concerning a specific c. o. d. money order, this file of purchasers' receipts and Forms 6001 shall first be consulted; the related c. o. d. tag may then be located by reference to the last two digits of the c. o. d. number recorded on the purchaser's receipt. Postmasters may set aside a 2 weeks' supply of blank money order forms for c. o. d. orders, or they may withdraw from the regular supply each day a sufficient number of blank forms to cover the c. o. d. requirements.

(b) Second-, third-, and fourth-class offices.—Money orders in payment of charges on c. o. d. mail shall, if practicable, be issued in consecutive order according to the serial numbers on the money orders, so that the tags covering each day's business will be filed together in the money order application file. The blank purchasers' receipts shall be disposed of as waste paper, except that, at those offices where the average number of c. o. d. money orders issued daily exceeds 25, the procedure applicable to post offices of the first class as outlined in paragraph (a) of this article shall be followed.

38. Duplicates of lost c. o. d. money orders.—When a money order issued in payment for a c. o. d. parcel is lost, the issuing postmaster shall prepare, in accordance with articles 77 and 78 of this chapter, an application on Form 6402 for a duplicate, including the number of the c. o. d. parcel in the description of the original order. The certification of issuing postmaster should be appended and the application sent to the regional accounting office for certification and transmission to the Bureau of Finance, Division of Money Orders.

39. C. o. d. money orders not to be repaid.—A money order issued in payment for a c. o. d. parcel may not be repaid to the remitter (addressee of the parcel) without specific authorization from the payee (sender of the parcel), which must be in writing either by endorsement on the order or by letter.

40. Unclaimed c. o. d. money orders.—When a c. o. d. money order is returned unclaimed to the issuing postmaster, it shall be treated as provided in chapter XII, article 98.

Errors and Corrections

41. (a) No alteration, change, erasure, or substitution, either of words or figures, shall be made in issuing a money order. If an error of any kind occurs in issuing an order, and is discovered before the purchaser leaves the post office, no attempt

should be made to change the order in any way, but it shall be treated as "Not issued" and another one issued and delivered to the remitter. No fee shall be charged for an order treated as "Not issued."

(b) If, after the completion of the transaction by delivery to the postmaster of the amount of the order and its fee and the acceptance of the order by the purchaser, the remitter, payee, or other holder of the order should return it for the purpose of changing any of the particulars thereon, it shall be treated as repaid and a new order issued, for which another fee shall be paid. If the order is returned because of a mistake made by the issuing postmaster, the fee for the new order shall be paid by him from his personal funds; or if the remitter prefers the return of the money instead of a new order, the amount of the fee shall be refunded to the remitter from the personal funds of the postmaster.

"Not Issued" Money-Order Forms

42. Definition.—A money-order form shall be treated as "Not issued"—

(1) When the order or purchaser's receipt, through defective printing, mutilation, or disfiguration, is not fit for use.

(2) When a mistake in its issue is discovered before the transaction is completed and before the remitter has left the money-order window.

43. Disposition.—A form included in either of the classes named above shall be canceled by writing across the face of the order the words "Not issued." At second-, third-, and fourth-class offices, these words shall also be written opposite the entry of the serial number on Form 1846 or 1846-A. The serial number of the "Not issued" money order shall be entered on a money order application (Form 6001), which shall be filed in its regular numerical sequence and on which shall be entered the words "Not issued." The spoiled order shall be sent with the account or list in which it would be entered if it were regularly issued (or statement of accountability by first-class offices). In the event two or more consecutively numbered money-order forms are treated as "Not issued," the first and last serial numbers shall be entered on one money order application form. Purchasers' receipts shall be removed from "Not issued" money order forms and destroyed.

Money Orders Payable to Government Agencies

44. General.—Most money orders intended for payment to Government departments and agencies should be made payable to the Treasurer of the United States with the name of the department or agency added thus: Treasurer of the United States (Department of Commerce). Any account, policy number, or other identifying data

should also be added. However, postmasters should not refuse to issue orders if the remitters are unable or are unwilling to furnish the additional information.

45. Purchased by representatives of Departments.—The representatives of certain agencies of the Department of Agriculture, namely, Farm Credit Administration, Farm Security Administration, Federal Crop Insurance Corporation, and the Soil Conservation Service, and bureaus of the Department of Interior, have been instructed to purchase money orders daily for all cash received. They will present identification cards as evidence of their authority. Only one money order application is needed for each day's orders, which shall be issued in multiples of \$100, except the last one when the remaining amount is less than \$100. The numbers of the orders shall be entered on the application. The orders shall be payable to the Treasurer of the United States followed by the name of the agency.

The regular fees shall be charged and the representatives of some agencies are authorized to pay them in cash, but where this is not the case the postmaster shall keep the remitters' receipts on the back of which the agent will sign his name and designate the fiscal or regional office to which the voucher form shall be sent for payment.

At the end of each month the postmaster shall prepare one voucher (Form 1034) in quadruplicate for each agency for the amount of unpaid fees accruing in that month. The original and two copies with the corresponding receipts detached from the money orders shall be forwarded in a penalty envelope to the fiscal or regional office named on the back of the receipts. The quadruplicate shall be retained by the postmaster until a check drawn on the Treasurer of the United States is received in payment.

PAYMENT OF DOMESTIC MONEY ORDERS

46. A domestic postal money order is payable at its face value during the period of validity, which is 1 year from the last day of the month in which it was issued, at any United States post office or branch or station thereof, to the person including the payee, remitter, endorsee, or the legal representative of either, as hereinafter provided, who is entitled to receive the amount. Postmasters and postal employees should endeavor to safeguard the Government and themselves from loss without causing patrons avoidable hardship or inconvenience. When it is necessary to decline or defer payment the postmaster or clerk should explain why and advise the patron how to meet the requirements.

Responsibility for Payment

47. At post offices where more than one person pays money orders each should place his initials on the back of orders paid by him. When payment is made to someone not known personally to the postmaster or clerk, he should also make notation of the evidence of ownership and identity presented by the holder.

Postmasters and paying clerks are held responsible for payments wrongly made by them.

Precautions in Paying Orders

48. *Examination of order.*—When a money order is presented for payment, the paying employee shall examine it to see that it is properly drawn and stamped by the issuing post office, and assure himself that it is not issued on a form reported stolen, and that it is signed by the payee or remitter or by a person authorized by either to receive payment. If 1 year or more has elapsed since the last day of the month in which the order was issued, the order shall not be paid; in such event, the instructions contained in article 83 of this chapter shall be observed.

49. *Use of Form 6006 "Application for advice."*—When a discrepancy is found in the particulars of a money order the postmaster to whom the order is presented for payment shall complete Form 6006 and dispatch it to the issuing postmaster who shall enter the correct particulars on the reverse side of the form and return it to the paying postmaster. The issuing postmaster shall note on the original application that Form 6006 has been furnished. The paying postmaster will file the completed advice.

50. *Precautions against double payment.*—When a money order more than 36 days old is presented at the issuing office for payment or repayment, the postmaster will examine the related money order application to ascertain whether an application for a duplicate has been certified and forwarded. Paying employees at stations and branches will, in case of presentation of such an order, inquire of the main office whether an application for a duplicate has been certified and forwarded. If an application has been certified and forwarded, the postmaster will retain the money order and notify the Bureau of Finance, Division of Money Orders, using Form 6435-A. The Bureau of Finance may then authorize the payment or repayment of the original order, provided a duplicate has not been issued in lieu thereof. If a duplicate has been issued, the postmaster to whom the order was presented will write across it, with ink, the words "Canceled—Duplicate issued." If the person who presented the order then requests the postmaster to return it to him, he may do so; but if not, the

order will be sent to the Bureau of Finance, Division of Money Orders, for disposal.

51. *Discrepancy in amount.*—In any case of discrepancy between the amount entered in the dollars and cents block and that written in words and figures in the body of the order, payment may be made on receipt of advice, Form 6006, naming either of those two amounts, if the order is not otherwise irregular. Pending receipt of advice in such a case, the smaller of the two amounts named may be paid if the payee so desires. For any sum thus advanced, the paying employee shall take from the payee a written receipt and hold it (with the order) as representing a corresponding sum in cash until the required advice is received. The proper amount shall then be paid, and the formal endorsement of the payee obtained on the order itself. If the sum named in the dollars and cents block on the order differs from that paid, the paying employee shall draw a line across that amount and write across the face of the order a statement of the amount paid, thus: "Paid \$-----, in accordance with advice." In addition, the amount paid shall be written above the dollars and cents block. Similarly, if the sum named in the body of the order differs from that paid, he shall write across the face of the order the words "Paid \$-----, in accordance with advice."

52. *Omission of issuing office dating stamp.*—A money order may be paid if the issuing office dating stamp has been omitted, provided the order is regular in all other respects and the payee is known by the postmaster to be a responsible person. In such cases, the paying postmaster shall forward an application for advice (Form 6006) to the appropriate regional distributing office for reference to the issuing postmaster, and hold the endorsed order as cash until the required advice is received. The date and office of issue, as stated in the advice, shall then be entered on the order in the proper space. The advice shall be filed at the paying office and retained three years.

53. *Omission of remitter's name.*—An order may be paid notwithstanding the omission of the name of the remitter, and unless desired by the payee request need not be made for an advice. The remitter's address need not be entered at the time of issue, but he may insert it if he believes it will help to insure proper credit for the order being given.

54. *Difference in name of payee.*—If the name of payee entered on a money order is sufficiently different from that of the person presenting it for payment as to raise the question of ownership, the postmaster to whom presented should apply to the issuing postmaster for an advice, on receipt of which he should make payment if satisfied that the applicant for payment is the

payee intended. When any discrepancy in name occurs, the recipient of payment should sign his name on the back of the order as it appears on the face followed by his correct signature.

55. Omission of amount.—In case the amount is omitted from the dollars and cents block on the order, but appears in words and figures and as there entered is free of alteration, payment may be made and credit taken therefor without sending for advice, provided the amount paid be written by the paying employee on the face of the order, thus: "Paid \$-----." Similarly, if the amount is omitted from the space provided in the body of the order for it to be written in words and figures, but appears in the dollars and cents block and as there entered is free of alteration, payment may be made without sending for advice, provided the amount paid be written by the paying employee on the face of the order, thus: "Paid \$-----." Defects of this kind, however, shall be reported by letter to the Bureau of Finance, Division of Money Orders.

56. Amount expressed improperly.—Payment of an order shall not be withheld because the amount in the body of the order is expressed wholly in figures, if the amount thus expressed is the same as that entered in the dollars and cents block. Words, and not figures, shall always be employed to express the number of dollars in the space provided therefor in the body of the order. The paying postmaster shall report to the Bureau of Finance, Division of Money Orders, every case where figures instead of words have been employed in the space for entry of the number of dollars in the body of the order.

57. Payment in advance of receipt of advice.—If the amount named in the advice is less than either that entered in the blocks or written in the body of the order, and the owner of the order accepts the sum named in the advice, the paying postmaster shall write across the face of the order "Paid \$-----, amount named in advice" and shall also cross out the amount in the blocks and enter immediately above it the amount actually paid. If a larger amount has been advanced under article 51 of this chapter and the recipient refuses to refund the sum overpaid the facts should be reported to the Bureau of Finance, Division of Money Orders.

Likewise if the amount named in the advice is larger than that named in the blocks or body of the order, report should be made to the Bureau of Finance, Division of Money Orders.

58. Discrepancy in c. o. d. order.—When an order issued in payment of a c. o. d. shipment is presented at the shipping office and shows a discrepancy between the amount entered in the dollars and cents

block and that written in the body of the order, the postmaster shall consult his c. o. d. records and pay whichever of the two amounts agrees with those records without awaiting the return of Form 6006, which shall, however, be promptly sent to the issuing office. Upon receipt of the advice, if the amount given as correct is the same as that paid, the form shall be filed. Should the issuing office name another amount as correct, the paying postmaster shall refer the order and returned Form 6006 to the Bureau of Finance, Division of Money Orders, for adjustment. All other provisions of these instructions relating to the payment of money orders, not inconsistent, are to be observed in connection with c. o. d. money orders.

Identification

59. Unless the applicant for payment is personally known by the postmaster or paying clerk to be the owner of the order, he shall be required to prove his identity. Personal identification by a person financially responsible may be required. Letters, receipted bills, drivers' permits, social security cards, and similar articles cannot be accepted as conclusive proof of identity as they are frequently stolen with money orders. However, it is expected that after exercise of reasonable precaution money orders will be paid. In no other way can the public make full use of the money order service. Handling cases of identification requires tact and good judgment. Postmasters and paying clerks should be courteous and patient and avoid attracting unnecessary attention to the transaction. If a clerk is unable to satisfy himself that an applicant for payment is the owner of the order he should bring the case to the attention of his supervisor, who, when necessary, should take the applicant to the postmaster. The postmaster should assist the applicant so far as practicable to establish his identity as rightful holder of the order, but if the former determines to his satisfaction that an attempt to defraud is being made he should, if possible, communicate with a post office inspector without delay.

The initials of the person paying a money order to an individual at the window shall be entered on the back of the order, and if identification is required, the paying employee, for his own protection, shall make a brief notation thereon of the proof of identity furnished.

(See art. 33 of this chapter regarding payee who is also remitter, and specimen signature sent as aid to identification.)

Signatures

60. Signature of payee.—Any signature of the payee not inconsistent with the name given in the order may be accepted by the paying postmaster as sufficient provided he

is satisfied that it is the genuine signature of the payee intended. Before payment, a money order should be signed on the back by the payee (or remitter). If it has been endorsed and payment is to be made to the endorsee he should affix his signature below that of the payee (or remitter) in the endorsement. Such signatures should be in ink, but payment should not be withheld if one or more signatures are in pencil if the paying postmaster is satisfied that they are genuine and the other requirements of payment are met.

61. Signature by mark.—If signature of payee, remitter, or endorsee is by mark it shall be witnessed by a person who can write, and the witness shall be someone other than the postmaster or paying clerk.

62. Signature of officer.—An order drawn in favor of a public officer or officer of a corporation, company, or association, as such, may be paid to his successor, if presented by the latter, who, in receipting for same, shall be required to indicate in writing the capacity in which he acts, thus: "William Jones, Treasurer, successor to George Thompson."

63. Signature when payable to a corporation.—When the payee is a society or corporation, the person who has authority to receive payment of moneys due such payee shall receipt the order in his official capacity, and, if occasion arises, the postmaster may require satisfactory proof of such authority.

64. Stamped signature.—All of the requisite signatures to a money order—those of payee, endorsee, or witness to payment—shall be written preferably in ink; but a stamped signature may be used in place of the written signature of payee or agent of payee in receipts on money orders drawn in favor of, or made payable to, a firm, corporation, association, society, or individual, if the orders so receipted are presented for payment only through a bank and such bank expressly guarantees the signature by rubber stamp or other endorsement on the back of the orders. If not presented for payment through a bank the stamped signature of the firm may be used if beneath it is written the signature of the person receiving payment or executing the endorsement, or the payee may file an agreement on a prescribed form with the postmaster accepting responsibility for correctness of payment. A copy of the agreement shall be forwarded by the postmaster to the Bureau of Finance, Division of Money Orders. Under no circumstances shall endorsement be made by perforation of the order.

65. Signature of agent.—The paying postmaster shall affix or cause to be affixed to the signature of the person receiving payment of a money order such word or words as will explain the right of the person to

collect the amount. For instance, where an order drawn in favor of a company is paid to its local manager, the word "Manager" should appear beneath or opposite his signature.

66. Use of title in signature.—The paying postmaster shall not insist on the inclusion or omission of the title or prefix such as "Dr.," "Rev.," "Prof.," "Madam," or "Mrs.," in the signature to an order, whether or not the payee is designated by such title or prefix.

Payment of Orders to Other Than Payee

67. Transfer of orders.—The payee or remitter of a money order may, by his written endorsement thereon, direct it to be paid to any other person, and the order shall be paid to the person thus designated upon proper identification. When a money order is presented for payment which purports to have been endorsed by the payee to another person and the postmaster is not in a position to judge whether the signature to the endorsement is the genuine signature of the payee, he should require that the endorsement be guaranteed by someone he has reason to believe is financially responsible. A money order shall not be paid to a second person without written transfer or endorsement of the same to such person by the payee or the remitter in the prescribed form provided on the back of the order, except in the following cases:

(a) *On power of attorney.*—When the payee has, by a duly executed power of attorney, appointed some person to collect moneys due or to become due him, in which case the person so appointed should be required, before payment is made to him, to file at the office of payment copy of such power of attorney.

(b) *On separate written order of payee.*—When the payee has filed with the postmaster a separate written order authorizing payment to another person, and designating such person by name as the one to receive payment of and to receipt for any specified order, or for all orders payable by the same postmaster to the payee.

(c) *Upon assignment.*—When a person or firm makes an assignment, and the assignor intends that money orders payable to him shall be paid to assignee, he should execute a power of attorney or give such written order separate from the instrument of assignment, to be filed in the post office. The person designated to receive payment should receipt the money order as such, indicating beneath his signature the capacity in which he acts.

(d) *On death of payee.*—A money order belonging to a deceased remitter or payee may be paid or repaid to the executor or administrator of the estate appointed by a court. A certified copy of the appointment shall be filed with the postmaster. If the

estate is small and administration is not desired, the claimant should submit a copy of standard Form 1055, which should be sent by the postmaster to the Bureau of Finance, Division of Money Orders, for instructions. Payment will be made in accordance with the laws of the State of which the decedent was a resident. Funeral expenses and the doctor's bill for services rendered the decedent during the last illness are prior claims and money orders in the estate may be paid to the undertaker and physician without submission of Form 1055, unless the accounts are disputed, and the orders are not invalid by reason of age.

(e) *To concern which has ceased to exist.*—A money order payable to a firm, association, or company which has ceased to exist shall be paid to the legal representative thereof.

(f) *To committee or guardian.*—When a committee, guardian, or other person is appointed by a court to act for a person declared incompetent, money orders shall not be paid to the ward. All money orders showing the ward as payee or endorsee shall be paid only to the committee, guardian, or other duly designated person, who shall exhibit to the postmaster the authority thus to act for the ward. Such money orders shall be receipted in the name of the ward, followed by the signature and legal designation of the committee, guardian, or other authorized agent.

(g) *To minors.*—A money order payable to a minor may be paid to the father or mother thereof as natural guardian, unless legal proceedings have been instituted which make questionable the claim of the father or mother, in which case the facts should be reported to the Bureau of Finance, Division of Money Orders.

68. Propriety of instruments of transfer.—Powers of attorney, assignments, or other instruments authorizing the payment of money orders to persons other than the payees, remitters, or endorsees must be clear and specific and properly executed. In case of doubt the postmaster should submit the instrument to the Bureau of Finance, Division of Money Orders, for instructions.

69. Substitution of endorsement.—The payee or the remitter of an order, but no one else, may substitute any other name for one which he has already written by mistake in the body of the first endorsement thereon, and payment may be made to the person whose name has thus been substituted, if the order is regular in other respects.

70. Payment to banks.—A fundamental procedure of the card money-order system is for money orders cashed at or deposited in banks to be sent through banking channels to the Federal Reserve Bank of that region, instead of being presented for payment at the local post office. In those cases, however, in which a bank prefers to

obtain payment of money orders locally the postmaster should pay the orders and dispose of them in the same manner as other paid orders. In such cases the money orders should be backstamped by the bank guaranteeing correctness of payment.

71. More than one endorsement.—An original or duplicate money order bearing more than one endorsement is invalid in the hands of anyone other than the remitter, payee, or first endorsee. The holder of such an order, if he is the second or any subsequent endorsee, to obtain the amount thereof, shall make application for a duplicate or triplicate, as the case may be, and furnish such proof as the Post Office Department may require relative to the genuineness of the endorsements.

Application for a duplicate of an illegally endorsed, mutilated, or defaced money order shall be made on Form 6402 at the issuing post office and recorded there. The application with the money order attached then will be sent to the Bureau of Finance, Division of Money Orders.

72. Superfluous signatures and endorsements.—If a money order is presented by the remitter, payee, or first endorsee payment may be made and any unnecessary signatures or endorsements may be canceled.

Wrong Payment of Money Orders

73. If an order is paid to the wrong person through lack of precaution at the paying office, the postmaster or other paying employee will be held accountable for the amount of the order.

In case of the wrong payment of a money order, the Department will endeavor to recover the amount for the owner, provided the wrong payment did not result from the fault of the remitter, payee, or endorsee.

When an allegation of wrong payment reaches the paying postmaster he shall request a photostat of the order from the regional accounting office. If after examination of the photostat the claimant denies receipt of the payment an affidavit on Form 6337 should be taken and forwarded with the photostat to the inspector-in-charge.

Stamping Paid Orders

74. Immediately after payment the date of payment shall be stamped on the back of the money order. Care should be taken to see that the date is legible.

Postmasters at central accounting offices will so backstamp orders paid at their post offices but not orders received as remittances from other post offices.

When Orders Shall Not Be Paid

75. Payment of money orders shall be withheld under the following circumstances:

(a) When the order is presented after the expiration of 1 year from the last day of the month of its issue.

(See art. 83 of this chapter as to payment of such orders.)

(b) When the person presenting the order is a second or subsequent endorsee.

(See art. 71 of this chapter as to payment of orders more than once endorsed; art. 69 of this chapter as to disregard of endorsements when presented by original payee.)

(c) When a money order is presented by a person for whom a guardian has been legally appointed and the postmaster has been notified of such appointment. (See arts. 32 and 67 (f) of this chapter.)

(d) When request is made by the issuing postmaster or by the remitter that payment be withheld for sufficient time to enable the remitter to furnish proof that the order was purchased by him through false representations or other fraudulent action of the payee, or that the payee is engaged in conducting a scheme or device for obtaining money through the mails by false or fraudulent pretenses, representations, or promises, the postmaster to whom the order is presented for payment shall withhold payment and forward the request, together with the proof furnished, to the Bureau of Finance, Division of Money Orders. When the payment of a money order is not being withheld under the conditions just stated nor its payment forbidden by fraud order, the order shall be paid notwithstanding the protest of the remitter.

When a "Fraud" order has been issued by the Postmaster General against any person or firm, money orders may not be paid to that person or firm or to any agent of such person or firm.

(e) When a money order issued in return for a c. o. d. parcel is presented by the remitter (addressee of the parcel) and the order is not endorsed to him by the payee or accompanied by a written order signed by the latter expressly authorizing payment to the remitter.

Inquiries Concerning Payment of Money Orders

76. Inquiries concerning the payment of money orders shall be made on Form 6401, to the regional accounting office. Inquiries should not be sent until 15 days after issue of the order.

DUPLICATE DOMESTIC MONEY ORDERS

Application

77. Duplicate money orders will be issued only by the Department and not by postmasters under any circumstances. Any postmaster may accept from the remitter, payee, or endorsee an application (Form

6402) for a duplicate of a lost or destroyed money order, mutilated money order, or one rendered void by too many endorsements, within one year from the last day of the month of issue of the original. If the Form 6402 is filed at a post office other than the one that issued the original order, it will be transmitted to the issuing office for certification. (See article 83 of this chapter for orders over 1 year old.)

When application May Be Accepted

78. The postmaster at the issuing office shall not certify or forward an application for a duplicate order prior to the expiration of 36 days following the date on which the original was issued and not prior to the seventy-fifth day if the remitter or payee is a member of the Armed Forces. An application may be accepted, certified, and forwarded at once if the mutilated order accompanies it or the person in whose favor the application is made shall execute a good and sufficient bond of indemnity (Form 6116) in a penal sum not less than the amount of the order, conditioned upon the refund of the amount paid on the duplicate in the event that after payment thereof any other person shall establish a valid claim to the original order, or in case the original has been paid to the rightful owner.

Consent of Payee or Endorsee

79. (a) A duplicate of an order lost before endorsement shall be issued to the payee upon his application, but if the order was endorsed the consent of either payee or endorsee shall be obtained before the duplicate is issued to the other; likewise, if the remitter applies for a duplicate in his favor, a waiver of claim by the payee and endorsee, if any, shall be obtained unless the order was lost before mailing or the mutilated order accompanies the application. The consent of payee or endorsee may be obtained either on the reverse of Form 6402 or on Form 6045-B.

(b) When an application for a duplicate order contains one of the forms of waiver of claim required by the preceding paragraph, the genuineness of the signature thereto shall be certified by the postmaster at the place where the payee or endorsee resides. Other postmasters shall aid, so far as they may be able, in obtaining the waiver required by these instructions. If the payee or endorsee is dead, his legal representative shall sign the form and shall be required to exhibit to the postmaster who certifies to such waiver the documentary evidence of his authority to act in that capacity. After the lapse of a reasonable time, if the payee or endorsee, or his legal representative, cannot be found, satisfactory evidence of that fact shall be forwarded to the Bureau of Finance, Division of Money Orders, with the application for duplicate. A blank

bond of indemnity, in a penal sum of the amount of the lost order, shall then, if necessary, be sent to the remitter for execution and return to the Department. The condition of such bond shall be that if, after the issue and payment of a duplicate to the remitter, any other person shall establish a valid adverse claim to the original order, the amount paid on the duplicate will be refunded to the Department upon demand.

(c) When an application is made by the remitter of a lost order for a duplicate thereof payable to himself, if the payee will not sign consent to repayment, the postmaster before whom the payee appears shall complete and certify to an application signed by the payee or endorsee for a duplicate to be drawn in favor of such applicant and, after writing across the face of the first application the words "Consent for duplicate in favor of remitter refused," shall send both applications to the postmaster at the office of issue. The latter shall then notify the remitter that the payee or endorsee demands the duplicate order, and, after changing his records and destroying the application in favor of the remitter forward the application in favor of the payee or endorsee.

Certification of Application

80. (a) In certifying an application for a duplicate order, the issuing postmaster shall compare the particulars of the order as entered therein with the remitter's application from which the original order was issued, to see if all particulars are correctly given. When the application for duplicate is certified by the issuing postmaster, the following shall be written or stamped across the remitter's application from which the original order was issued: "Duplicate applied for in favor of _____ (remitter, payee, or endorsee, as the case may be), _____ 19____."

(b) Upon completion, each Form 6402 (including those accompanied by a bond of indemnity or by a mutilated, defaced, or illegally endorsed money order) will be forwarded to the regional accounting office which serves the region in which the issuing office is located, for certification and transmission to the Bureau of Finance, Division of Money Orders.

Recovery of Lost Order

81. (a) When a money order alleged to have been lost comes into the possession of the remitter, payee or endorsee thereof after application for a duplicate has been made, the postmaster to whom the order is presented shall notify the Bureau of Finance, Division of Money Orders, using Form 6435-A. If a duplicate has not been issued in lieu thereof, the Department may then authorize the payment or repayment of such original order. If a duplicate has

been issued, the postmaster to whom the order is presented shall write across it the words "Canceled—Duplicate issued." If the person who presents the order requests the postmaster to return it to him, he may do so; but if not, the order shall be sent to the Bureau of Finance, Division of Money Orders, for disposal.

(b) If the money order for which a duplicate is requested was sent in an ordinary (not special delivery) letter and lost in transit, Form 1510 should be completed in accordance with the instructions relating to the use of Form 1510, and if the payee indicated on the application for a duplicate that the money order was not received, no further inquiries need be made of him or the postmaster at the office of address before referring both copies of Form 1510 to the proper post office inspector in charge. In the event the money order was sent by registered or special delivery mail, Form 1510 shall be sent to the office of address.

Payment of Duplicate Orders

82. A duplicate money order may be paid at any post office, under the same conditions governing the payment of original money orders.

APPLICATION FOR PAYMENT OF INVALID ORDER

83. (a) Domestic money orders shall not be paid at any post office after 1 year from the last day of the month of issue of such money orders. A duplicate money order becomes invalid if not presented for payment within 1 year from the last day of the month of issue of the original.

(b) The holder of an original or duplicate money order which remains unpaid after the lapse of 1 year from the last day of the month of issue of the original, in order to obtain payment of the amount thereof, shall present such original or duplicate order to the postmaster at any office, who will assist the patron in completing an application for a settlement check, Form 6403, attach the order thereto, and forward it directly to the Bureau of Finance, Division of Money Orders. However, if the original order is not available, the application should be sent to the issuing postmaster, who will compare the particulars on Form 6403 with the remitter's application on Form 6001, and if correct, he will certify in the space provided for that purpose and transmit the Form 6403 to the Bureau of Finance, Division of Money Orders. If the Department is satisfied that the order has not been paid or repaid and that the applicant is entitled thereto, a settlement check for the amount thereof, drawn on the Treasurer of the United States, will be issued without charge to the applicant and mailed to his address.

(c) The Department, however, before issuing a settlement check for the amount of an invalid money order, whether to the remitter, payee, or endorsee, or legal representative, heirs, or assigns of either, may require him or them to furnish a bond of indemnity in a penal sum of the amount of the money order, for the purpose of securing the Department against loss in the event that any other person shall establish a valid adverse claim to the order. In case the owner of the money order is deceased or incompetent, application shall be made by the legal representative of the deceased or incompetent person by executing Standard Form No. 1055. When application is made by an administrator or executor, a legal representative of an insolvent bank or firm, or an assignee or trustee, the applicant shall be required to furnish the Department documentary evidence of the appointment to act in that capacity.

(d) The instructions governing applications for duplicate money orders, where not inconsistent, shall apply to applications for settlement checks.

MONEY ORDER BUSINESS ON RURAL ROUTES

Conduct of Business at Rural Stations

84. Money orders shall be issued by clerks in charge of rural stations, under the direction of the postmasters at the offices to which the stations are attached.

85. Cashing money orders.—Clerks in charge of rural stations may with the approval of the postmasters pay money orders, and in such cases the paid orders shall be treated as having been paid at the main office.

86. Remittance and reports.—Clerks in charge of rural stations shall remit daily to the main office all money order funds accruing at the stations. They shall also render to the postmaster daily reports on Form 6019 of the money-order business transacted.

Purchase of Money Order Through Rural Carrier

87. Money order supplies for rural carriers.—Each rural carrier shall be furnished with a supply of money order applications for the use of remitters, and with a book of receipts (Form 6387) to be given by him for money entrusted to him for the purchase of orders.

The postmaster shall number consecutively in ink all of the forms and stubs in each receipt book before it is given to the carrier for use. The numbers shall begin with No. 1 for both receipt and stub when the route is established and be continued consecutively through succeeding books until No. 500 is reached, when the series shall again begin with No. 1.

88. Applications received by rural carriers.—Rural carriers while serving their routes shall take applications for money orders, accept the amounts to be sent, plus the fees, and give receipts therefor. On the back of each application the carrier shall write over his signature the number of the receipt given by him to the remitter. In case the amount tendered exceeds the amount required and the carrier cannot make change, he shall request the patron to meet him on his next trip for the return of the excess amount received, which amount the carrier shall not in any case leave in the patron's box.

89. Funds improperly deposited in rural mail boxes.—Patrons who deposit money in mail boxes, instead of paying it to a carrier and obtaining his receipt, do so at their own risk and should be so informed. If, however, the money is left in a box the carrier shall deliver it to the postmaster with an application on Form 6001. When forwarding the remitter's receipt the postmaster should call the attention of the sender to the provisions of this article and enclose one or more applications.

90. Where orders are to be issued.—When application for a money order is made through a rural carrier, the order shall be procured only at the post office or station to which he is attached; except that the amount collected on a c. o. d. parcel and the receipted tag shall be given to the postmaster from whom the carrier received the parcel.

91. Disposition of funds and issuance of orders.—Immediately after returning to the post office to which he is attached, the rural carrier shall give to the postmaster, or the clerk designated for the purpose, his book of receipts (Form 6387). If any applications for money orders have been received on the trip these and the money therefor, including fees, shall also be turned over at this time and the postmaster or clerk shall issue the orders.

92. Carrier's record.—The date, number, and amount of each order purchased through a rural carrier shall be entered by the issuing employee on a stub of the receipt (Form 6387). The stub shall be signed by the postmaster, or in his name by the issuing clerk, and constitute the postmaster's receipt to the carrier for the money.

If a receipt form is spoiled, and therefore not delivered to an applicant, the word "Spoiled" shall be written on the stub and on the receipt by the carrier, and the receipt shall be delivered to the postmaster.

After all the receipt forms in a book have been used, the carrier may turn the stubs over to the postmaster for preservation; or the carrier may, if he desires, retain the stubs himself for his own protection.

93. Delivery of order to applicant.—A money order with the receipt attached, is-

sued on an application presented through a rural carrier shall, if possible, be delivered personally to the applicant or his duly authorized representative when the carrier makes his next regular trip, but the carrier should not leave his route for this purpose. If personal delivery is not practicable, the order and receipt may be enclosed in a penalty envelope addressed to the applicant and deposited in the applicant's mail box.

94. Forwarding order to payee.—When the applicant requests that the order be mailed to the payee, the rural carrier shall deliver to the postmaster an addressed envelope furnished by the remitter with the proper postage affixed, in which the postmaster shall mail the order direct to the payee. No extra fee shall be received for such service.

When the order is mailed direct to the payee the money order receipt shall be mailed in a sealed No. 4 penalty envelope to the remitter.

Exchange of Funds and Applications From One Carrier to Another

95. When a rural carrier is required to deliver his collection of mail to another carrier to be taken to a post office or station, he shall also deliver to that carrier the money-order applications received by him with the money for the orders and take receipt therefor in each case on Form 6387, changing the same to read as follows:

Received of _____ (remitter), through _____ (rural carrier No. _____), the sum of _____, etc.

The carrier who originally received the application and money shall keep this receipt attached to the stub of the receipt given to the remitter. The postmaster of the office to which the carrier is attached shall receipt on Form 6387 to the carrier presenting the application and money.

Payment of Money Orders Through Rural Carriers

96. A money order drawn in favor of a person residing on a rural route may, as a matter of accommodation, be paid through the carrier serving the route; but the carrier shall not in any case ask for or accept any fee or compensation for collecting the amount of an order.

The payee in such case shall deliver the money order to the rural carrier together with a separate request, addressed to the paying postmaster, in the following form: "Please pay to _____, carrier, for delivery to me, the amount of money order No. _____ this day handed to him by me for collection."

Such request, properly dated, may be made wholly in writing or on Form 6387-A.

Upon receiving the money from the postmaster, the carrier shall execute a receipt

therefor on the back of the request, which shall then be filed.

Upon delivery of the money by the carrier to the payee, the latter shall be required to endorse the order; and the order shall then be turned over by the carrier to the postmaster to be treated as other paid orders.

If the payee has receipted the order before delivering it to the carrier for collection, the carrier when paying the money shall procure from the payee an additional receipt, which shall be filed by the postmaster. The money must not be left in the patron's mail box.

DOMESTIC-INTERNATIONAL MONEY ORDERS

97. As far as practicable the instructions concerning domestic money-order business shall govern the transaction of business with the countries named in table 1, of this article, except as modified herein.

Money orders intended for payment in these countries and issued by them for payment in the United States are known as domestic-international money orders.

TABLE 1

Countries with which the United States maintains direct exchange of money orders on the domestic basis:

Antigua.	Dominica.
Bahamas.	Grenada.
Barbados.	Jamaica.
Bermuda.	Montserrat.
British Guiana.	Nevis.
British Honduras.	Saint Kitts.
British Virgin Islands.	Saint Lucia.
Canada.	Saint Vincent
Canal Zone.	Trinidad.
Cuba.	Tobago.

Fees and Limitations

98. The domestic fees and limitations apply to domestic-international money orders. (See art. 18 of this chapter.)

Forms To Be Used

99. Money orders intended for payment in any of the countries named in table 1, shall be drawn on the domestic form and delivered to the remitter for transmission to the payee.

Issuance of Domestic-International Money Orders

100. Except for orders intended for payment in Canada the instructions concerning domestic money-order business shall govern the issuance of money orders for payment in countries named in table 1.

101. Applications.—Applications for the issue of domestic-international money orders shall be made on Form 6001.

102. Money orders intended for payment in Canada.—Upon presentation of an application for a money order intended for payment in Canada, the current authorized discount table shall be consulted. Before drawing the order, the issuing clerk *must* enter on the face of the application the equivalent in United States currency of the amount stated in Canadian money, which will show that the remittance is intended for payment in Canada and that the proper discount has been allowed. In issuing the money order, the amount received in United States money shall be inserted in the dollars and cents block of the order, and the initials "U. S." shall be inserted in the space to the left of the dollars and cents block. The correct amount in Canadian money, as indicated in the proper discount table, but in no case in excess of one hundred dollars (\$100), will be written in the space "Pay ----- dollars ----- cents" and the word "Canadian" will be written immediately above the word "dollars" appearing in that space. In indicating the amount of the order by check mark (V) in one of the squares to the left of the dollars and cents block, the check mark will be placed in the space indicating the amount that is equal to or next higher than the amount of the order in *United States money*.

Payment of Foreign Issue Domestic-International Money Orders

103. (a) When a domestic-international money order is presented for payment, the postmaster shall examine it to see that it is properly drawn on a post office in the United States, signed and stamped. If the order was issued in a country which furnishes an advice, the advice must be on file and comparison made to ascertain that it corresponds in every particular with the order. Advices are required from all countries named in table 1, except Canada, Canal Zone, Cuba, and Jamaica. Unless an order is drawn on a post office in the United States, payment should be refused and the order returned to the holder.

Local banks should be requested to present domestic-international orders, including Canadian punched card orders, to the local post office for reimbursement.

(b) A money order issued in Canada, Canal Zone, Cuba, or Jamaica for payment in the United States may be paid at any post office. A money order issued in any other country named in table 1 for payment in the United States may be paid only at the office on which drawn. However, if such an order is presented at another office the postmaster shall forward it to the Bureau of Finance, Division of Money Orders, for necessary correction which will enable him to effect payment at his office upon return of the order and advice.

Endorsement

104. Unless specifically stated on a money order issued in a country named in table 1, the number of endorsements thereon is limited as in the case of United States domestic orders. The instructions governing the payment of domestic orders to endorsees, attorneys, and legal representatives apply also to orders issued in those countries. A bank stamp is not considered an endorsement.

Treatment of Advice and Coupon

105. Immediately after paying an order the date of payment shall be stamped on the order, advice or coupon in the spaces provided for that purpose. All advices and coupons of money orders paid shall be filed alphabetically.

Disposal of Paid Money Orders

106. At post offices other than central accounting, domestic-international money orders issued in the countries named in table 1 and paid in the United States shall be remitted with the next deposit of surplus funds to the central accounting office. At central accounting offices all such orders shall be listed on Form 6014 and dispatched semimonthly to the Post Office Department, Bureau of Accounts, Washington 25, D. C.

Repayment

107. A domestic-international money order may be repaid before it has become invalid by reason of age, provided an application for a duplicate has not been certified thereto. An order intended for payment in Canada shall be repaid in the United States for the amount in United States money only.

Duplicate Domestic-International Money Orders

108. (a) When an application is made for a duplicate of a United States money order payable in any of the countries named in table 1, the postmaster shall enter all the particulars on Form 6402, and after certifying to its correctness, mail it directly to the regional accounting office which serves the region in which the issuing office is located for certification and transmission to the Bureau of Finance, Division of Money Orders. Applications for duplicates of orders intended for payment in Canada shall show both the United States and Canadian currency. The signature of the remitter is not necessary when a duplicate is applied for by the payee.

(b) When application is made for a duplicate of a lost order issued in any country named in table 1, the particulars of the order should be entered on Form 6402, and mailed to the Bureau of Finance, Division of Money Orders, which will request a duplicate money order from the

country of origin. The postmaster drawn on should make a suitable record showing that a duplicate has been applied for in favor of ----- (payee or remitter).

(c) Duplicates of money orders issued in any of the countries named in table 1 should not be mailed to the payee when received by the paying postmaster, but should be held by him and the payee notified to call and obtain payment. If the payee does not call within 30 days, the duplicate should be returned to the Bureau of Finance, Division of Money Orders. Upon payment of duplicates which have coupons, as in the case of Canal Zone, Cuba, and Jamaica, they should be detached and retained on file as records of payment.

Invalid Orders

109. (a) When an order issued in the United States and intended for payment in one of the countries listed in table 1 becomes invalid by reason of age and payment or repayment is desired, application for a settlement check shall be made on Form 6403 and after certifying to its correctness the postmaster shall mail it to the regional accounting office which serves the region in which the issuing office is located for certification and transmission to the Bureau of Finance, Division of Money Orders, as provided in article 83 of this chapter. For orders intended for payment in Canada, Form 6403 should show both the United States and Canadian currency.

(b) When a money order issued in any of the countries listed in table 1 is presented for payment after the period of validity has expired, or when an inquiry is made regarding an invalid order alleged to have been lost, the postmaster shall forward the order or inquiry to the Bureau of Finance, Division of Money Orders.

Invalid Advices

110. At the end of 1 year from the last day of the month of issue, advices of orders which were issued in any of the countries listed in table 1, and which remain unpaid shall be sent to the Bureau of Finance, Division of Money Orders.

Inquiries

111. If within a reasonable time after the issue of an order intended for payment in any of the countries named in table 1, including Canada, the remitter informs the postmaster that it has not been paid, inquiry on Form 6401 may be sent to the regional accounting office which serves the region in which the issuing office is located.

Canadian Postal Notes Not Payable in the United States

112. If a Canadian or other foreign

postal note is presented at any post office in this country, the postmaster shall decline to pay it and advise the holder to return it to the sender for redemption or exchange for a money order payable in the United States.

Correspondence

113. When request for correct particulars of a domestic-international money order is received by a postmaster in the United States, Form 6006 shall be completed and sent directly to the postmaster in the country of origin. The same form shall be used to obtain the correct particulars of a money order issued in any country named in table 1.

Upon receipt of an inquiry from the issuing postmaster in one of those countries concerning payment of an order, the paying postmaster in this country shall promptly forward the desired information to him.

All other correspondence shall be referred to the Bureau of Finance, Division of Money Orders.

INTERNATIONAL MONEY ORDERS

International Money Order Offices

114. International money-order business, i. e., where the international money-order forms are used and the advices sent through exchange offices, shall be transacted at all post offices of the first and second classes but only at such offices of the third and fourth classes as may be designated by the Bureau of Finance, Division of Money Orders. Each of these offices is supplied with a copy of the publication, List of International Money Order Offices (Form XIV), which should be carefully consulted in regard to the correct issue of international money orders.

Postmasters who have not been authorized to transact international money-order business shall not issue money orders for payment in any foreign country except those listed in table 1 of article 97 of this chapter. When a patron applies at a domestic office for a money order payable in any other foreign country, he should be directed to the nearest international money-order office.

Applications for authority to transact international money-order business shall be addressed to the Bureau of Finance, Division of Money Orders.

Fees

115. Fees for money orders drawn on the international form for payment in countries listed in tables 2, 3, and 4, articles 116 and 117 of this chapter, are as follows:

For orders from—	Cents
\$0.01 to \$10-----	\$0. 10
\$10.01 to \$20-----	. 20
\$20.01 to \$30-----	. 30
\$30.01 to \$40-----	. 40
\$40.01 to \$50-----	. 50
\$50.01 to \$60-----	. 60
\$60.01 to \$70-----	. 70
\$70.01 to \$80-----	. 80
\$80.01 to \$90-----	. 90
\$90.01 to \$100-----	1. 00

Direct Exchange

116. Direct exchange of money orders is in operation between the United States and the countries named in tables 2 and 3, following:

TABLE 2

Countries with which the United States maintains direct exchange of money orders on the international basis and payment made on original orders. (The order given to the remitter to be mailed to the payee.)

Cape Verde Islands.*

Commonwealth of Australia:

Consisting of—

 New South Wales.

 Queensland.

 South Australia.

 Tasmania.

 Victoria.

 Western Australia.

Hong Kong.* ²

Ireland.

Malaya (Federation of) and Singapore.* ¹

New Zealand.

Union of South Africa:

Consisting of—

 Cape of Good Hope.

 Natal and Zululand.

 Orange Free State.

 The Transvaal.

TABLE 3

Countries with which the United States maintains direct exchange of money orders on the international basis, business being conducted through exchange offices and payment made on orders reissued by an exchange office of the paying country. (A receipt only is given the remitter.)

Albania.*

Argentina.

Austria.

Belgium.

Brazil.

Bulgaria.*

Chile.

China.*

Colombia.

Costa Rica.

Czechoslovakia.

Denmark.

Finland.

France and Algeria.

Germany.³

Great Britain and Northern Ireland.

Greece.

Guatemala.

Honduras (Republic of).

Hungary.

Iceland.

Italy.

Japan.

Lebanon.

Luxemburg.

Mexico.

Netherlands.

Norway.

Peru.

Philippines (Republic of).

Poland.

Rumania.*

Salvador.

Spain.*

Surinam.

Sweden.

Switzerland.

Syria (Republic of).⁴

Thailand.

Tunis.

Uruguay.

Yugoslavia.

Indirect Exchange

117. In table 4, following, are listed the names of the countries or localities to which money orders may be sent through the intermediary of one of the countries listed in tables 2 and 3 of article 116 of this chapter. (See also "International List," Form XIV.)

TABLE 4

Aegean Islands.⁵

Andorra.*

Angola.*

Arabia (Aden).

Azores.

Basutoland.

Bechuanaland Protectorate.

Belgian Congo.

British Cameroons (Victoria).

British Central Africa (or Nyasaland Protectorate).

British East Africa, comprising Kenya Colony and Protectorate, and the Uganda Protectorate.

British Togoland.

¹ Malaya comprises Johore, Kedah, Kelantan, Malacca, Negri Sembilan, Pahang, Penang, Perak, Perlis, Selangor, Trengganu, and Singapore.

² Hong Kong is not a part of the Republic of China.

³ Money-order service is in effect with the American, British, and French Zones of Germany and the Western Sector of Berlin only.

⁴ Syria comprises, Aleppo, Damascus, Euphrates, Hama, Hauran, Homs, Jebel Druz, Jezireh, and Latakia.

⁵ Certain islands only.

*Money-order business temporarily suspended.

Brunei.*
 Burma.
 Canary Islands.*
 Ceylon.
 Curacao.
 Cyprus (certain places only).
 Egypt.
 Eritrea, Africa.*
 Falkland Islands.
 Fanning Island.
 Faroe Islands.*
 Fernando Po.*
 Fiji Islands.
 Formosa.*
 French Cameroons.
 French Equatorial Africa, consisting of
 Gabon, Middle (Moyen) Congo,
 Oubanghi-Chari, Tchad.
 French Guiana.
 French Togoland.
 French West Africa, consisting of Daho-
 mey, French Guinea, French Sudan,
 Ivory Coast, Mauretania, Niger Colony,
 Senegal, Upper Volta.
 Friendly Islands (or Tonga).
 Gambia, West Coast Africa.
 Gibraltar.
 Gilbert and Ellice Islands.
 Goa, Malabar Coast.
 Gold Coast Colony.
 Guadeloupe.
 Hejaz.*
 India.
 Indochina.*
 Iran (formerly Persia) (certain places
 only).
 Iraq (Mesopotamia).
 Kenya (Colony and Protectorate of).
 Ladrone or Marianne Islands.
 Libya, Africa.*
 Liechtenstein (Principality of).*
 Macao.*
 Madagascar, consisting of Madagascar and
 the Anjouan and Comoro Islands.
 Madeira.
 Makatea, Oceania.
 Malta.
 Marshall Islands.*
 Mashonaland.
 Matabeleland.
 Mauritius (Port Louis).
 Mesopotamia or Iraq.
 Morocco (for French soldiers and citizens).
 Morocco (for Spanish soldiers and citi-
 zens).*
 Morocco (for all others).
 Mozambique.
 Nauru (or Pleasant Island).
 New Caledonia.
 New Guinea (Mandated Territory).
 Niger Colony.
 Nigeria.
 Norfolk Island.
 North Borneo.
 Nyasaland Protectorate.

Pakistan.
 Papua—New Guinea.
 Persia (now known as Iran).
 Persian Gulf (Ormara, Panjgur, Pasni, and
 Turbat).
 Pescadores Islands (or Bokoto).*
 Portugal.
 Raiatea, Oceania.
 Reunion.
 Rhodes (Island of).
 Rhodesia (Northern and Southern).
 Rodrigues (Island of).
 Saint Helena.
 Saint Pierre and Miquelon.
 Samoa (Western).
 Sarawak.
 Savage Island (Niue).
 Seychelles Islands.
 Sierra Leone.
 Solomon Islands.
 Somali Coast (French).
 Somaliland (British).
 Somaliland (Italian East Africa).*
 Southwest Africa Protectorate.
 Spanish Guinea.*
 Sudan (Anglo-Egyptian).*
 Sudan (French).
 Swaziland.
 Tahiti (Island of).
 Tanganyika Territory.
 Tibet (Gyantse, Pharijong, and Yatung).
 Togoland (British).
 Togoland (French).
 Tonga or Friendly Islands.
 Tripoli, Barbary, Africa.*
 Uganda Protectorate.
 Zanzibar.

Exchange Offices

118. Where dissimilarity of languages, monetary systems, organization, or methods necessitate that course, money orders are exchanged with countries through exchange offices acting for each country. To these offices all advices and coupons of issued orders shall first be sent for verification and for correction of errors. The particulars of the advices shall then be entered on descriptive lists which form the basis of accounts. The lists shall be numbered consecutively, and each entry therein designated by two numbers, one assigned by the exchange office according to the sequence of advices as entered in the list and known as the international number, and the other the serial number of the money order.

In all correspondence regarding international money orders, the international number, if known, shall be stated as well as the original number.

The following offices are authorized to certify money orders of United States issue:

(a) New York for all countries in Africa, Europe, and South America; also for Cape Verde Islands, Lebanon, Malaya, Syria, and Thailand.

*Money-order business temporarily suspended.

(b) New Orleans for the countries of Central America.

(c) El Paso and Laredo, for Mexico.

(d) San Francisco for China, Japan (except as noted in subparagraph (e)), the British Colony of Hong Kong, New Zealand, Philippines, and the Commonwealth of Australia, consisting of New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia.

(e) Seattle for Japan only, for all offices in Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, and Washington.

(f) Honolulu for trans-Pacific countries for offices in Hawaii only.

(g) The postmaster at Pago Pago, Tutuila, Samoa, is authorized to certify his own orders to trans-Pacific countries.

(h) Guam for orders issued in Guam and Wake Island payable in the Philippines.

Issue of International Orders

119. Detailed instructions on the issuance and disposition of the component parts of international money orders are given in Form XIV "List of International Money Order Offices."

It is highly important that all employees assigned to the issuance of international money orders thoroughly familiarize themselves with the instructions contained therein.

120. Application.—Application for an order payable in any foreign country named in tables 2, 3, and 4, shall be made on Form 6701, or on Forms 6701-A to 6701-N.

A postmaster may advise an applicant for an international order, but shall not fill in the form of application, except in the cases of money orders issued in payment of c. o. d. parcels. If the applicant is unable to write, he should request someone not connected with the post office to prepare the application. Should a postmaster disregard this caution and an improper payment result therefrom, he will be held accountable for the amount.

121. Examination of application.—Every application for an international order shall be examined and the remitter required to furnish all necessary particulars. There should be no misunderstanding in regard thereto.

The full name and exact address of the payee shall be stated, including the name of the city, town or village, and country, and also the name of the canton, department, or district, as the case may be. When entered in the application form, the payee's address should be exactly the same as that on the letter conveying the order or notice of its issue to the payee.

When the payee resides in a town or city, the name of the street and the number of the house shall be given if possible.

If the person to whom the money is to be sent is a soldier, his rank, company, regiment, and branch of the service (Infantry, Cavalry, Artillery, etc.) shall be stated, in addition to the name of the place where he may be stationed.

If the payee is a sailor, his rank or rating and the name of the ship on which he is serving shall be stated, in addition to the name of the place where the vessel was stationed at latest accounts.

If the payee is a woman, it shall be stated whether she is single, married, or a widow. If married, her own given name (not that of her husband), as well as her name by marriage, should be furnished.

122. Preparation of advice.—The greatest care shall be exercised to copy in the advice every detail given in the original application. The omission of something seemingly unimportant may result in wrong payment, for which the issuing postmaster will be held responsible if efforts made for recovery of the amount prove unsuccessful.

The simplest and safest rule for the postmaster's guidance is that the payee's address in the application and advice should be exactly the same as that on the letter conveying the order or notice of its issue to the payee.

If the address furnished by the remitter is not written in English script or Roman letters which can be transcribed accurately, the remitter may write in his own language the payee's address on Form 6083, which shall then be attached to the advice and mailed with it to the exchange office. Form 6083 must always accompany all money orders payable in China, Greece, Lebanon, Syria, and Yugoslavia, and for those payable in or through Japan, when the remitter and payee are Chinese, Japanese, or Korean.

In no case shall the procuring of Form 6083 absolve the issuing clerk from copying most carefully on the advice the full details given by the remitter on his original application.

The transposition of advices is a frequent cause for complaint. Such errors can be avoided if the application is numbered before the order is issued and the advice and coupon compared with the application before being dispatched to the exchange office.

123. Dispatch of advice.—Advices of international money orders (accompanied when necessary with the Form 6083), shall be dispatched to the proper exchange office by the earliest mail after the issue of the orders, and shall be sent only in the special envelopes (No. 52) furnished for that purpose.

124. Duplicate advice.—When a postmaster in the United States is notified by an exchange office that the advice of an international order issued by him has not been

received, he shall issue and forward to the exchange office a duplicate advice on Form 6702. Such duplicate advice shall bear the same number as the original. The name of the issuing office shall be written at the top of the form. The impression of the dating stamp shall indicate the actual date of issue of the duplicate advice, but the written date in the body of the form shall be that of the original advice.

A duplicate advice shall be issued only upon formal application from the exchange office to which the original was sent or upon instructions from the Department. In such cases the application for an advice shall be returned to the exchange office or the Department accompanied by the duplicate.

However, should information reach the issuing postmaster from other sources indicating the loss in transit of an original advice, he should forward to the exchange office a duplicate advice with a statement giving the reason therefor, and he should warn the exchange office against double certification.

Whenever a duplicate advice is issued such action shall be noted upon the original application.

Should a double payment result from lack of due precaution in the issue or certification of a duplicate advice, the postmaster at fault will be held responsible for the amount overpaid.

125. Not issued orders.—If a mistake in the order, advice, coupon, or receipt is observed before handing the order or receipt to the purchaser, all parts shall be marked "Not issued," and the next following order, advice, coupon, and receipt shall be substituted therefor.

The spoiled blanks (order, receipt, advice, and coupon) shall be detached from the book of forms, treated as "Not issued," and be forwarded with the next money order account.

In no case shall an international order be treated as "Not issued" after the order, advice, coupon, or receipt has passed beyond the control of the issuing postmaster, or after the money order account for the month during which the order was issued has been rendered. If an error has been made in the advice which is not detected until after the order or receipt of the same number has been delivered to the remitter and has passed beyond the control of the issuing office, a duplicate advice on Form 6702 shall be issued, attached to the original after the latter has been marked "Spoiled in issue," and transmitted therewith to the proper exchange office. Great care is necessary to prevent double payments.

If an error is discovered after certification of an advice, or if a remitter desires to correct the name or address of a payee, notice of the correction shall be given on Form 6760 to the exchange office to which

the advice was sent. A duplicate advice Form 6702 shall not be used for that purpose.

126. International orders for c. o. d. parcels.—(a) *Preparation of application and issue of order.*—Before delivering a c. o. d. parcel from one of the countries with which c. o. d. service is in effect, the clerk having charge of the assignment of such parcels for delivery shall complete an application on Form 6701, from which the international money order is later to be issued. The amount of the c. o. d. charges plus the money order fee collected from the addressee shall be turned over to the money order section with Form 6701, and a receipt shall be given on Form 3815. An international money order shall be issued, the advice and coupon sent to the proper exchange office, and the receipt attached to the record of delivery of the parcel to show that the charges have been remitted.

(b) *Record of undeliverable parcel.*—Form 6701 completed from a parcel which for any reason is not delivered shall not be destroyed or turned over to the money-order section, but shall be retained by the clerk having charge of the assignment of c. o. d. parcels for delivery, to provide a record of the name and address of the sender and may also be used to show what was done with the undeliverable parcel.

(c) *Inquiries concerning international c. o. d. parcels.*—When preliminary investigation of an inquiry concerning an international c. o. d. parcel shows that the parcel was delivered and the funds collected and turned over to the money order clerk or division, the inquiry together with a report of all facts in the case shall be sent to the Bureau of Finance, Division of Money Orders.

(d) *Procedure when delivery office is not an international money order office.*—When a c. o. d. parcel from abroad is received at a post office not authorized to transact international money order business, the postmaster shall complete an application on Form 6001 and shall collect from the addressee the c. o. d. charges plus the domestic fee and the fee for an international money order of the amount of the charges. He shall issue a domestic money order in favor of the postmaster at the proper exchange office shown in article 118 of this chapter for the amount of the c. o. d. charges and the international money order fee, and mail it (the domestic money order) to him with an application on Form 6001 for the issue of an international money order. The postmaster at the exchange office shall issue an international money order to remit the charges to the shipper of the parcel in the foreign country.

Payment of International Orders

127. The instructions relative to the pay-

ment of domestic money orders, except where inapplicable or otherwise modified, shall apply equally to international orders. Greater care shall be exercised in regard to international orders because of the increased possibility of error arising from the inability, in many instances, of the persons presenting such orders to speak the English language.

128. Payable only at office designated.—

(a) The postmaster at an international office must not pay an international money order drawn on an office other than his own, unless he holds the duly certified advice corrected by the exchange office, the Department, or the postmaster at the office on which originally drawn. When the correction is made by the postmaster, the advice must show that such action was taken upon specific authority from the exchange office, or the Department. Before sending in the paid order as a voucher, the postmaster must write across its face in red ink, "Advice certified to this office."

(b) All offices except central accounting will forward paid international orders to the central accounting office with the next deposit of surplus funds. Central accounting offices will list all such paid orders on Form 6014 and submit them semimonthly to the Post Office Department, Bureau of Accounts, Washington 25, D. C., with the vouchers.

129. Postal notes or postal orders.—Postal notes or postal orders issued by Great Britain and various other foreign countries are not negotiable at United States post offices. Such notes or orders should be returned by their holders to the senders for redemption or exchange for international money orders.

130. Examination of orders and advices.—When a money order is presented for payment, the postmaster shall examine it to see that it is properly drawn, signed, and stamped; that it corresponds exactly with the advice; and that it is signed by the payee or by the person authorized by the payee to receive payment.

131. Maximum amount.—The maximum amount for which a money order may be drawn by any of the countries named in tables 2, 3, and 4 of this chapter is \$100, except that Ireland, New Zealand, Union of South Africa, and Commonwealth of Australia may draw orders for the equivalent of 40 pounds.

132. Payment withheld.—Payment of an international order shall be withheld under the following circumstances:

- (a) When advice has not been received.
- (b) When advice has not been certified.
- (c) When amount is not plainly stated therein.
- (d) When name given by the payee does not correspond with that in the order and advice.

(e) When order or advice contains an alteration or erasure affecting the amount or the name of the payee.

(f) When order bears two or more endorsements.

(See art. 71 of this chapter as to order presented by original payee or first endorsee.)

(g) When order is invalid by reason of age.

In any such case except the last named, the postmaster shall immediately address an inquiry to the exchange office or report to the Bureau of Finance, Division of Money Orders, for instructions.

When a money order issued in any foreign country is presented for payment after 1 year from date of issue, the postmaster shall forward it to the Bureau of Finance, Division of Money Orders, accompanied with a statement that the holder desires payment although the order is invalid. If the advice is in the postmaster's possession, it should accompany the order, together with a statement as to why it was not sent promptly to the Department at the expiration of the validity period. If the advice is not on hand it shall be so stated. Such order shall not be paid until authority is received from the Department.

133. Irregularities not affecting payment.—Notwithstanding the fact that an order designates a different office of payment, if it is regular in other respects a postmaster who holds the advice may pay it. Before sending in the paid order as a voucher, he shall write across its face in red ink "Advice certified to this office." An international order lacking the stamp of the issuing office, signature of the postmaster, or initials of the issuing clerk may also be paid if the corresponding advice is on file.

134. Payment to endorsee.—The instructions which govern the payment of domestic orders to endorsees, attorneys, and legal representatives of deceased payees shall apply also to international orders.

No space is provided for endorsement on most orders of foreign issue, but an endorsement may be written on the back as in the case of a domestic order.

When an order is presented by an endorsee or attorney, he occupies precisely the same position as the payee were the latter to claim payment in person, and if unknown shall be required to establish his identity, furnishing such proof as the postmaster may require as to the genuineness of the endorsement.

135. Request for missing advice.—When an international order is presented for payment and no advice has been received, the paying postmaster shall immediately apply on Form 6752 to the proper exchange office in this country for an advice.

136. Uncertified advice or card order.—When a postmaster receives an advice that has not been certified, he shall promptly

send it to the proper exchange office in the United States.

When an uncertified card order is received by a postmaster or presented to him for payment, he shall send it to the Bureau of Finance, Division of Money Orders, with a statement of the facts, and request that it be replaced by a properly certified international order.

137. Request for correction of advice.—In case of a difference between the name of the payee as stated in the advice and that given by the holder of the order, or in the event of an alteration of the amount, the postmaster shall immediately dispatch to the proper exchange office a request for correction on Form 6752.

138. Reissued orders.—Money orders issued in the countries named in table 2 are mailed by the remitters to the payees, and payment is made on the original orders. For those issued in countries named in tables 3 and 4, of this chapter, new orders are issued upon receipt of the lists at the exchange office in this country and forwarded to the payees at the same time that the advices are mailed to the paying offices.

139. Notations on order and advice.—In orders issued in the countries named in table 2 the amounts are frequently expressed in foreign money only, but the equivalent sum in United States currency to be paid is noted on each advice by the foreign exchange office.

The paying postmaster shall note in red ink in the upper portion of the order the amount paid and the international number appearing on the back of the advice. The date of payment shall be stamped on both order and advice.

140. Notice to payee of unclaimed order.—At the end of each month when advices of unpaid international money orders have remained on hand since the close of the previous month, the postmaster shall notify the payees by means of Form 6706 to apply for payment.

141. Disposition of advices of invalid orders.—International money orders which remain unpaid for 1 year from the date of issue become invalid. Postmasters shall send promptly to the Bureau of Finance, Division of Money Orders, the advices of all international money orders which become invalid by reason of age.

142. Payment of c. o. d. orders.—The rules which govern the payment of international money orders generally, apply to those issued in foreign countries to pay the c. o. d. charges on parcels mailed in the United States. Since such money orders may be drawn on any post office in this country, one may be drawn on an office which is not authorized to transact international money order business. In such event, when the advice reaches the postmaster he shall pay

the order and claim credit for it in the same manner as for paid domestic orders.

An international c. o. d. money order shall not be repaid to the remitter, except when the sender of the parcel authorizes such action and waives all claim to the c. o. d. charges or indemnity therefor. When it appears that any person or firm is using the international c. o. d. service to further a scheme to defraud and postmasters are informed of that fact, they shall decline to pay international money orders drawn in favor of that person or firm, and shall send the advices to the Bureau of Finance, Division of Money Orders.

143. Inquiries concerning payment.—Inquiries concerning payment of international money orders issued in the United States shall be made on Form 6684 and sent to the exchange office to which the advice was transmitted.

In order to obviate unnecessary correspondence, the issuing postmaster shall decline to make inquiry unless satisfied that the remitter has just and reasonable cause for complaint, as for instance, the death or removal of the payee, or a letter denying receipt of the amount or affirming that wrong payment has been made. If the remitter offers written evidence to substantiate his statement, the postmaster shall attach the document to Form 6684 and forward both to the proper exchange office.

Complaints of alleged wrong payment or delayed payment of money orders drawn on most foreign countries will not be considered by those countries unless made within 1 year from the date of payment or from the date on which the order, if unpaid, would have become invalid by reason of age.

Repayment of International Orders

144. Under no circumstances shall a money order drawn on the international form be repaid without the express authority in each case from the Bureau of Finance, Division of Money Orders.

145. Application for repayment.—Application for repayment shall be made on Form 6759. The issuing postmaster shall sign the application, attach the order if in the remitter's possession, and send it to the proper exchange office for the particulars of certification. If the advice has been certified, the receiving exchange office shall supply the number and date of the list and the international number of the entry and forward the application to the foreign office for its action. If the foreign postal administration acts favorably on the application by placing the amount of the order at the disposal of the postal administration of this country, an authorization for repayment will be sent to the issuing postmaster by the Bureau of Finance, Division of Money Orders.

If, on the other hand, the advice has been received but not certified by the exchange

office, both advice and application (Form 6759) shall be transmitted directly to the Bureau of Finance, Division of Money Orders, after the postmaster at the exchange office has signed the certificate of non-certification.

Certification of Advice Forbidden

146. When an advice of a money order is received at an exchange office drawn in favor of a person or concern to whom payment is forbidden by a fraud order issued by the Postmaster General, the advice, coupon (and canceled order if drawn on a country listed in tables 3 or 4) shall be attached to Form 6759, properly completed to show that the advice has not been certified and forwarded to the Bureau of Finance, Division of Money Orders.

Duplicate International Orders

147. When notified of the loss or non-receipt of an international money order, the paying postmaster, if the advice is in his possession, shall accept the payee's application for a duplicate on Form 6753 and forward it to the Bureau of Finance, Division of Money Orders. If the advice is not in his possession he shall apply on Form 6752 to the proper exchange office for a duplicate advice before certifying the application for a duplicate order.

Record of Action Taken

148. A memorandum of all action taken in regard to an international money order, such as the issue of a duplicate advice, application for repayment, inquiry as to payment, etc., shall be made by the issuing postmaster on the original application to prevent conflicting action being taken in the future.

MONEY ORDER FUNDS

149. All instructions relating to the care of public funds and property (see ch. XXII, arts. 1 to 9) shall apply to money-order funds, unless they specifically refer to postal funds or are otherwise modified in this chapter.

At first-class offices money-order funds shall be kept apart from all other cash whatsoever.

At district offices money-order funds shall be treated as postal funds, and all postal funds on hand shall be available for the payment of money orders.

Funds Used for Payment of Money Orders

150. Postmasters shall provide, as far as possible, for the payment of money orders on presentation and shall pay money orders from any available funds. When necessary, a district postmaster shall apply to his central accounting postmaster for additional

funds or request the Bureau of Finance, Division of Money Orders, to authorize a money order credit with the Treasurer of the United States.

A postmaster may advance from his personal funds the amount required to cash an order. In such case he should cause the order to be endorsed in his favor and hold it as his personal property until he is in receipt of funds sufficient to reimburse himself, whereupon the order may be treated as paid.

At branches and stations any postal funds available may be used to pay money orders. The orders so paid shall be placed with the funds from which the money was taken and remitted to the main office as cash, but no part of the fixed credit funds of the station shall be permanently retained in cash to assure payment of money orders. If the need for funds to pay money orders is continuous, a portion of the money order reserve of the main office shall be assigned to the branch or station.

Transfer of Funds

151. Postal funds to money order account.—Postmasters at direct accounting offices shall transfer to the money order account such available postal funds as may be needed for the payment of money orders, and special permission from the Department need not be obtained. Such transfers shall not include fractional parts of a dollar.

152. Money order funds to postal account.—Postmasters at direct accounting offices may transfer surplus funds from the money order account to the postal account if it becomes necessary thus to provide for immediate payment of authorized expenses.

They shall not transfer surplus money order funds to postal accounts for the purpose of accumulating funds to meet future payments.

153. Records of transfers.—Each transfer of funds from the postal to the money order account shall be debited in the money order account and credited in the postal account on the date on which the transfer is actually made.

Each transfer of funds from the money order to the postal account shall be debited in the postal account and credited in the money order account on the date on which the transfer is actually made.

Checks and Money Order Credits

154. How to apply for funds.—Every effort to effect prompt payment of money orders should be made, and a postmaster at an office not having a credit on the Treasurer of the United States and lacking sufficient funds should apply to his central accounting office for the amount.

The holder may also be advised that pay-

ment may be obtained at any larger nearby office or at a bank.

Postmasters shall provide funds in anticipation of presentation of international orders, the advices of which are in their possession.

155. Credits with Treasurer of United States.—When the funds on hand at an office are frequently insufficient to pay money orders, the postmaster should apply to the Bureau of Finance, Division of Money Orders, for a credit against which checks may be drawn on the Treasurer of the United States. Blank checks consecutively numbered will be furnished the postmaster for use in drawing against such credit. Additional blank checks should be applied for on Form 6054 before the supply is exhausted. Each time additional checks printed over symbol 48-050 are requisitioned the postmaster shall furnish the Bureau of Finance, Division of Money Orders, with the aggregate amount of checks issued since the last requisition. The date of the requisition and the amount of the checks reported thereon shall be entered on the stub of the last check drawn, after which the total shall be dropped and a new total begun with the succeeding check.

156. Checks on Treasurer of United States.—When at any office having a credit with the Treasurer of the United States it is necessary to draw against such credit, the postmaster may issue a check for the sum needed, which check may be cashed through a bank or business house, or drawn in favor of and delivered to the holder of the orders in payment for them.

All available money order and postal funds need not be exhausted before drawing against the credit with the Treasurer, but when holders so desire, checks may be issued in payment of money orders regardless of the amount of funds on hand.

The amount of each check shall be debited by the postmaster in his cashbook on the day it is drawn.

The postmaster shall record on the stub of each check a description of the check in the form provided thereon. When a Treasury check is written, the particulars in the check and stub must be verified by the officer who signs the check.

A postmaster shall not draw such checks upon any form other than that supplied by the Department. Checks shall be signed with pen and ink by the postmaster when practicable, or they may be signed in his name by an authorized employee, except the superintendent of money orders, followed by the word "By" and then the name of the employee and his official title. Specimens of the signature of all persons so authorized shall be maintained at each office for necessary reference.

When a postmaster is notified that a check on the Treasurer of the United

States, symbol 48-050, is lost he should forward at once by mail to the Bureau of Finance, Division of Money Orders a description of the check and a statement of the circumstances. No communication on the subject should be sent to the Treasurer of the United States.

If a postmaster is unable to negotiate in the vicinity of his own office a check on the Treasurer of the United States, he shall promptly notify the Bureau of Finance, Division of Money Orders.

If a check is spoiled the stub shall be so endorsed and the spoiled check returned promptly to the Bureau of Finance, Division of Money Orders.

Supplying Stations With Funds

157. Postmasters are authorized to furnish to branches and stations such funds as they may deem necessary for the transaction of money order business, for which the superintendents shall give receipt on Form P. Postmasters are reminded, however, that they are responsible for money order funds and should see that the branch or station has facilities for adequately safeguarding the funds, especially if any money is retained at the branch or station overnight.

Temporary Deposits of Money Order Funds

158. Postmasters may deposit the money order funds of their offices in a national bank or a State bank, or may make a special deposit thereof for safekeeping in any other bank, as provided in chapter XXII, articles 47 to 53.

Where postmasters maintain temporary deposits, regular remittances of surplus funds shall be made as provided in article 159 of this chapter.

Deposit of Surplus Money Order Funds

159. All instructions as to deposit of surplus funds and preparation and dispatch of remittances given in chapter XXII shall apply to money order funds, unless they specifically refer to postal funds or are otherwise modified in this chapter.

Postmasters at direct accounting offices shall remit daily to their central accounting office all surplus money order funds, except the amount retained as authorized reserve, unless the amount is less than \$50, in which case no remittance is required.

Remittances of cash shall consist of whole dollars only and not include fractions of a dollar. Small coins may be used if necessary but should amount to even dollars. When drafts, checks, etc., are used in making remittances, the total need not necessarily be in even dollars.

Whenever possible, remittances shall be prepared and dispatched after the close of business each day, and if in the form of cash or paid money orders they shall be

registered. When it is not possible to dispatch the remittance after the close of business for the day, it shall be forwarded on the succeeding day by the last mail available for that day, together with all the surplus funds that have accrued up to that time.

160. By drafts, checks, etc.—Surplus money order funds may be remitted by means of drafts issued by any reliable bank or banking institution, if procured without cost, and provided they are drawn on a bank in the same city as the depository office, and can be negotiated at par.

A postmaster may also forward remittances by means of checks drawn against his official checking account, if such checks can be negotiated at par by the postmaster at the depository office.

A postmaster remitting surplus money order funds by means of a check drawn against his official checking account is authorized to retain until the next business day the funds which accumulate after the last opportunity to deposit in the bank. Such accumulated funds shall be available for use in the transactions of the office until the latest opportunity to deposit on the first succeeding day on which the bank is open, and the remainder, if any, shall then be deposited with all surplus accruing up to that time.

In those cities where banks do not open on Saturday the receipts after banking hours on Friday may be retained until the following Monday, provided the post office is equipped with facilities adequate for safeguarding the funds. In case of doubt the postmaster should consult the Bureau of Finance, Division of Money Orders.

161. Accounting for funds in transit.—Postmasters at direct accounting offices shall not take credit in their cashbooks or in their money order accounts for the amount of any remittance until the certificate of deposit is received from the central accounting postmaster.

The amount of each remittance for which no certificate has been received shall appear in the cashbook and in the account as a part of the "Balance at close of this day," exactly as though no remittance had been made; but it shall be included in A/C No. 165 as "funds in transit to depository."

Depository Offices

162. Central accounting post offices are depository offices for surplus money order funds for direct accounting offices. (For list of central accounting offices see ch. XXII, Art. 18.)

The postmaster at Washington, D. C., and central accounting postmasters shall deposit surplus money order funds with the Treasurer of the United States, through Federal Reserve banks and branches and United States depository banks.

163. Certificates of deposit.—(a) *Issuance of.*—Postmasters at depository offices shall issue a certificate of deposit for each remittance of money order funds received. The date, number, and amount of each certificate of deposit so issued shall be entered immediately in the quarterly schedule of money order deposits received. One card shall be used for entering all deposits received from each post office during a quarter, except that in cases where there is a change in postmasters a separate card shall be used for entering the deposits received from each postmaster.

(b) *Unauthorized checks in remittances.*—When a remittance contains checks of a firm or individual, the receiving postmaster shall issue a certificate of deposit, but, unless previously authorized to accept them, shall report the facts to the Bureau of Finance, Division of Money Orders.

(See art. 35 of this chapter as to use of Government paper in remittances of surplus money order funds; and art. 160 of this chapter as to remittances by bank drafts.)

164. Reports of deposits received.—At the close of each quarter a quarterly summary of money order deposits received (Form 6025), showing the name of each post office, State, and quarterly total of deposits received, shall be prepared by depository offices and transmitted to the regional accounting office, accompanied by the schedule of money order deposits received (Form 6021-B or Form 6021-C).

165. Treatment of deposits.—All money order funds received at depository post offices shall be treated as money order funds accruing at such offices, and shall be used whenever necessary for the payment of money orders.

Money-Order Reserves

166. At direct accounting offices where it is necessary to keep on hand a sum of money to insure payment of money orders on presentation, the postmaster should make application by letter to the Bureau of Finance, Division of Money Orders, for a reserve on the money order account describing the conditions which he believes justify such action. The application should state the amount of money orders issued and paid daily for a period of several days and the facilities for safeguarding large sums of money. The postmaster may retain the amount of the money order reserve but no more and should not retain the full amount unless it is needed.

In determining whether the balance on hand is in excess of the reserve, there should first be deducted the amounts of claims pending for loss, suspended money orders, funds in transit to depository, and funds accumulated after banking hours.

MONEY-ORDER RECORDS AND ACCOUNTS

Accounts

167. *General.*—The money-order accounts at direct accounting offices shall be kept separately from all other accounts, and the necessary entries shall be made at the close of each day's business or the following morning in order that the balance of funds on hand may be accurately ascertained. At district offices the accounts shall be combined in the daily cashbook.

Postmasters shall wait until they are positive that all business for the day has been transacted before they close the account or change the date in the dating stamp. Should it become necessary to issue an order after the account of the day has been closed, such account shall be reopened and made to include the transaction.

168. *First-Class Offices.*—A quarterly money order account will be prepared and rendered by each first-class office as provided in chapter XXIV, articles 12 and 13.

169. *Statement of Accountability.*—First-class offices will prepare and submit with the money-order account each quarter a Statement of Accountability (Form 6125). The statement of accountability will include all money orders issued during the quarter and the grand total recorded thereon will equal the total amounts and

fees of domestic and domestic-international money orders issued and accounted for. The statement of accountability will be prepared in the manner indicated below:

(a) The distribution of forms (see article 12 of this chapter) was accomplished to permit the completion of as many blocks of 10,000 orders as possible. In this instance, 1 complete block of 10,000 orders, plus a segment of 8,500 orders in 1 block and 4,120 orders in another block, were distributed to the issuing units. The following will illustrate:

Block	From number—	To number—	Number of forms
1 ¹ -----	5, 121, 501	5, 130, 000	8, 500
2-----	5, 130, 001	5, 140, 000	10, 000
3 ¹ -----	5, 140, 001	5, 144, 120	4, 120

¹ Partial blocks.

(b) Of the forms distributed to the issuing units, all in blocks No. 1 and 2 were issued, the only cancellation of forms being that occurring in the normal process of issue. At the close of the quarter, some unused forms included in block No. 3 remained on hand in the issuing units. This is illustrated by the following tabulation:

Forms distributed		Forms used		Forms remaining on hand
From No.—	To No.—	From No.—	To No.—	
5, 140, 001	5, 144, 150	5, 140, 001	5, 141, 962	13
		41, 976	43, 249	26
		43, 276	43, 746	29
		43, 776	43, 934	41
		43, 976	44, 032	18
		44, 051	44, 081	9
		44, 091	44, 107	13

In the preceding tabulation, each break in sequence caused by nonissue of forms is indicated. It will be impossible to anticipate exactly the needs of any issuing unit; therefore, at the close of each quarter there will always be on hand in each issuing unit a small quantity of forms which remain unissued. In these instances, all unused forms will be treated as "Not issued," and will be transmitted by each station and branch to the main office with the daily station report (Form 6019) for the last day of the quarter.

(c) In preparing the statement of accountability, those first-class offices issuing more than 2,000 orders during the quarter will show the inclusive serial numbers, amounts, and fees so that a single entry on the statement of accountability will not in-

clude more than that number of orders, and 5 of the 2,000-group will be totaled to indicate a grand total for each 10,000-block of orders issued. The inclusive serial numbers of each 2,000-group will be according to even-numbered thousands, not odd-numbered thousands; for example, No. 5,132,001 to 5,134,000, and not No. 5,131,001 to 5,133,000. A separate entry shall be made for each partial group of 2,000 at the beginning or end of a quarter; for example, No. 5,121,501 to 5,122,000, or No. 5,144,001 to 5,144,120.

(d) The money order section at the main office will prepare the quarterly statement of accountability in duplicate, forwarding the original, with the "Not issued" forms, and the quarterly money-order account direct to the regional accounting office.

The duplicate copy of the statement of accountability will be retained in the post office.

(e) The following example will illustrate the proper manner of preparing a statement of accountability:

Inclusive serial numbers of money order forms used		Number of forms			Amount	Fees
From No.—	To No.—	Used	Not issued	Issued		
¹ 5, 121, 501	5, 122, 000	500	5	495	\$5, 573. 86	\$56. 15
22, 001	24, 000	2, 000	17	1, 983	21, 896. 43	205. 70
24, 001	26, 000	2, 000	19	1, 981	22, 349. 93	201. 55
26, 001	28, 000	2, 000	18	1, 982	20, 997. 51	200. 95
28, 001	30, 000	2, 000	16	1, 984	23, 486. 77	207. 60
Total-----	-----	8, 500	75	8, 425	94, 304. 50	871. 95
5, 130, 001	5, 132, 000	2, 000	14	1, 986	24, 927. 39	201. 25
32, 001	34, 000	2, 000	20	1, 980	24, 702. 87	199. 70
34, 001	36, 000	2, 000	19	1, 981	23, 521. 73	196. 35
36, 001	38, 000	2, 000	16	1, 984	25, 899. 40	208. 90
38, 001	40, 000	2, 000	15	1, 985	24, 816. 29	205. 20
Total-----	-----	10, 000	84	9, 916	123, 667. 68	1, 011. 40
¹ 5, 140, 001	5, 142, 000	2, 000	31	1, 969	23, 784. 39	195. 50
42, 001	44, 000	2, 000	107	1, 893	22, 789. 87	190. 45
44, 001	44, 150	150	41	109	1, 237. 41	12. 05
Total-----	-----	4, 150	179	3, 971	47, 811. 67	398. 00
Grand total-----	-----	22, 650	338	22, 312	265, 983. 85	2, 281. 35

¹ Partial blocks.

(f) In the event of theft of money-order forms, that fact will be reflected in the statement of accountability. For example, if forms No. 5,134,570 to 5,134,900, inclu-

sive, were stolen, the entry in the statement of accountability with respect to that particular 2,000-group will be prepared as follows:

Inclusive serial numbers of money order forms used		Number of forms			Amount	Fees
From No.—	To No.—	Used	Not issued	Issued		
5, 134, 001	5, 134, 569	569	5	564	\$6, 056. 21	\$61. 75
34, 570	34, 900	331	331	0	Stolen	-----
34, 901	36, 000	1, 100	10	1, 090	13, 289. 47	138. 20
Total-----	-----	2, 000	346	1, 654	19, 345. 68	199. 95

170. Control records of issued orders.—(a) A separate control record with respect to issued money orders will be maintained in the money-order section at the main office for each issuing unit. In maintaining this record, a separate Form 6349 will be set up for each group of 2,000 orders or portion of a 2,000-group assigned to an issuing unit, so that separate totals of amounts and fees may be accumulated for each group of 2,000 orders and each block of 10,000 orders. The inclusive serial numbers of each 2,000-

group will be according to even-numbered thousands, not odd-numbered thousands. (b) When each separate record is set up, there will be entered in the heading thereof the name of the issuing unit and the inclusive serial numbers of the appropriate 2,000-group of orders and segment or portion of the 2,000-group involved. Each day, after audit of the daily station report (Form 6019) and reports of issuing windows and c. o. d. station, there will be entered on the appropriate Forms 6349 the serial number

of the last order issued on the date involved, the number of money-order forms used, the number of "Not issued" forms, the number of forms issued, the total amount of orders issued, and the total fees. After complete details relating to the 2,000-group of orders involved are entered in the control records, the totals will be recorded (number of forms used, the number not issued, number issued, total amount, and total fees).

(c) Careful attention to this record will make it possible to maintain an adequate supply of forms at all issuing units, yet minimize the possibility of oversupply, thus keeping a rigid control over each 10,000-block and each 2,000-group of orders so that there will not be considerable breaks in sequence of serial numbers of orders.

(d) This control record procedure is illustrated by the following examples:

2,000-Group, from No. 5,130,001 to No. 5,132,000

PARTIAL GROUP FROM NO. 5,130,001 TO NO. 5,130,440

[UNIT—Main Office]

Date	Last number used this date	Number used	Not issued	Number issued	Amount	Fees
Aug. 10, 1951-----	5, 130, 102	102	1	101	\$1, 237. 26	\$12. 40
Aug. 11, 1951-----	30, 156	54	0	54	744. 86	7. 55
Aug. 13, 1951-----	30, 271	115	2	113	1, 396. 44	13. 05
Aug. 14, 1951-----	30, 360	89	1	86	901. 39	9. 25
Aug. 15, 1951-----	30, 440	80	0	80	873. 21	9. 05
Total-----	-----	440	4	436	5, 153. 16	51. 30

PARTIAL GROUP FROM NO. 5,130,441 TO NO. 5,131,740

[UNIT—C. O. D. Station]

Aug. 1, 1951-----	5, 130, 528	88	0	88	\$901. 46	\$9. 80
Aug. 2, 1951-----	30, 616	98	2	96	1, 012. 79	11. 85
		xx				
		xx				
Aug. 15, 1951-----	31, 740	xx 91	0	91	935. 82	9. 90
Total-----	-----	1, 300	8	1, 292	16, 836. 42	119. 85

PARTIAL GROUP FROM NO. 5,131,741 TO NO. 5,132,000

[UNIT—North Station]

Aug. 1, 1951-----	5, 131, 782	42	1	41	\$497. 63	\$5. 05
Aug. 2, 1951-----	31, 831	49	1	48	508. 56	5. 65
		xx				
		xx				
Aug. 15, 1951-----	32, 000	xx 37	0	37	401. 23	4. 90
Total-----	-----	260	2	258	2, 937. 81	30. 10

(e) The issued order control records will be kept in numerical sequence according to the serial numbers of money orders within the 2,000-group so that the records pertaining to five consecutive 2,000-groups may be totaled to obtain the amount and fees for each 10,000-block of orders, in order to facilitate the preparation of the statement of accountability.

Records of Issued Orders

171. District offices.—At district offices money-order transactions will be entered daily in the cashbook in accordance with instructions contained therein. All money orders issued will be listed on Form 1846 or 1846-A and recapped on Form 1846-B, all of which will be forwarded with other quarterly accounts to the central account-

ing office. The issued orders should be listed when a full column or a full sheet has accumulated, depending upon the number issued daily. No duplicate of Form 1846 or 1846-A is required. As the money-order applications are the only complete record of money orders issued, it is essential that they be carefully preserved.

172. Preparation of Form 1846 or 1846-A.—(a) It is essential that in preparing Form 1846 or 1846-A, each separate series of money-order forms used during the quarter be clearly indicated. When the issue and listing of one series of forms is completed, the listing of the new series should not immediately follow the old series on the list; the listing of the new series should begin on another Form 1846 or 1846-A. The term “series of forms” is defined as a group of forms in exact numerical sequence from one serial number to another serial number, as No. 11,296,501 to 11,297,200; and a “new” series is a group of forms bearing serial numbers that do not follow in numerical sequence the forms previously used. For example, if a postmaster completes the issue of forms in the series from No. 11,296,501 to 11,297,200, and then begins the issue of forms in the series from No. 18,521,101 to 18,521,950, the listing of forms in the latter series should begin on a new Form 1846 or 1846-A.

(b) With respect to stolen or missing money-order forms, the inclusive serial numbers of such orders will be recorded on the Form 1846 or 1846-A on which they would be entered if they were regularly issued, but opposite the serial number entries will be recorded the word “Stolen” or “Missing,” as the case may be.

(c) Much time can be saved in the listing of issued orders by not writing the complete serial number of each money order. The serial numbers can be listed in an abbreviated manner by writing the complete serial number at the top of a column, the final digit only of succeeding serial numbers, and the final two digits when the serial number is a multiple of 10. This manner of listing is indicated as follows:

First column of list serial No.	Second column of list serial No.
7,257,873	7,257,923
4	4
5	5
6	6
7	7
8	8
9	9
80	30
1	1
2	2
3	3
4	4
etc.	etc.

Reports by Stations and Branches

173. (a) At the close of business each day, each classified and contract station and branch shall prepare a daily station report of money order business (Form 6019) and forward it by official registered mail to the main office. The report shall contain a complete record of all transactions and be accompanied by a remittance covering all receipts during the day, the applications for all money orders issued, and all “Not issued” (spoiled) forms. If no business was transacted during the day, a Form 6019 shall be filled out and endorsed “No business,” and forwarded to the main office by ordinary mail.

(b) In preparing Form 6019, those stations and branches equipped with an adding machine need not list each money order issued by serial number, amount, and fee; instead, an adding machine list of the orders, in numerical sequence, bearing a notation of the first and last serial numbers used, shall be attached to the Form 6019. In the event that during one day, a station or branch issued money orders in two different series of numbers, two adding machine tapes will be submitted with Form 6019; one for each series of numbers, in order that inclusive numbers and dollar values may be entered in the appropriate control records at the main office.

(c) Stations and branches which are not equipped with an adding machine and which find it more convenient to list the particulars of issued orders on the reverse of Form 6019, will not list orders issued from a new series of forms in the same column with those issued from a prior series of forms, but will begin listing the new series at the top of another column on Form 6019, and record the totals for each series.

Verification of Issuing Postmasters' Accountability

174. (a) The accountability of issuing postmasters, as stated in their accounts and as reported in statements of accountability of first-class offices and lists of orders issued by district offices, will be verified by the regional accounting office as follows:

(1) *First-class offices.*—Paid orders will be processed in the groups of 2,000 or less orders as indicated in the statements of accountability.

(2) *District offices.*—Paid orders will be processed in one group for each issuing office as indicated in the related issuing postmaster's account.

(b) When the identity of the outstanding orders has been established, the procedures will be as follows:

(1) *First-class offices.*—A list of the outstanding orders will be transmitted to the issuing postmaster. The postmaster will

consult the file of money-order applications, record on the list the amounts for which the individual orders were issued, and return the list to the regional accounting office.

(2) *District offices.*—The details of outstanding orders will be obtained by the regional accounting office from the list of issued orders (Form 1846 or 1846-A) submitted by the issuing postmaster.

(c) When the issuing postmaster's accountability as determined from paid orders and development of the particulars of outstanding orders will not agree with the postmaster's account, the verification procedures will be as follows:

(1) *First-class offices.*—The paid money orders in the particular group of 2,000 or less orders in which the discrepancy occurs will be listed by serial number and amount by the regional accounting office. The list will be forwarded to the issuing postmaster for comparison with the money order applications on file at his office. The postmaster will return the list to the regional accounting office with an amended statement of accountability or such explanation as may be required. In cases where necessary, the discrepancy will be included in a certificate of settlement subsequently issued in connection with the accounts of the postmaster involved.

(2) *District offices.*—The regional accounting office will verify the individual paid orders with the list of issued orders to determine the discrepancies in individual items or in totals. Any verified discrepancy will be included in a certificate of settlement subsequently issued in connection with the accounts of the postmaster involved.

Disposition of Paid Domestic Money Orders

175. (a) Paid money orders may be deposited in a local bank for credit to the postmaster's official checking account where mutually satisfactory arrangements can be made between the postmaster and a local bank provided the average number of orders does not exceed 25 daily. Orders so deposited should bear the bank stamp as well as the post office dating stamp. At offices where banking facilities are not available or mutually satisfactory arrangements to use such facilities cannot be effected, paid money orders, accompanied by adding machine tapes (or Form 1841 at district offices), shall be forwarded by official registered mail to the central accounting office with the next remittance of surplus funds. Paid money orders will be listed on adding machine tapes or Forms 1841 by amounts only; serial numbers will not be listed. Postmaster at first-class offices will not take credit in the money order account for paid punched-card domestic money orders. The only entry in that item of the money-order

account will be for paid international and domestic-international money orders.

(b) Each central accounting office will consolidate money orders paid at the local office with those received in remittances from other offices and deposit them in the local Federal Reserve bank or branch, if such facility is available. If there is no local Federal Reserve bank or branch, the paid money orders will be forwarded by official registered mail to the Federal Reserve bank or branch of the district in which the central accounting office is located. All such deposits will be made for credit in the account of the Postmaster General for surplus money order funds (symbol No. 48-050). The paid money orders will be accompanied by adding machine tapes and Treasury Department Form No. 6594 (certificate of deposit for surplus money-order funds) to be receipted and returned by the bank.

(c) The postmasters of Buffalo, N. Y.; Memphis, Tenn.; El Paso, Houston, and San Antonio, Tex.; and Los Angeles, Calif., will deposit paid money orders in the branch Federal Reserve bank located in each of those cities.

Preservation of Applications

176. As the applications for money orders are the only complete record postmasters have of money orders issued by them, they should be carefully preserved in numerical order. If an application should be lost the regional accounting office should be requested to furnish the particulars of the order if and when the paid order reaches that office so that a new application can be completed. Any overage in the cash resulting from the loss of the application and consequent uncertainty of the amount should be held as trust funds until the information is received from the regional accounting office.

Lost, Mutilated, or Destroyed Paid Orders

177. A mutilated money order on which the essential entries have not been destroyed beyond legibility, may be paid and treated as any other paid order. When such an order reaches the Federal Reserve Bank it will be sorted with other mutilated orders and listed specially to the regional accounting office.

When a paid order is lost, destroyed, or so badly mutilated it cannot be handled in accordance with the foregoing paragraph, the paying postmaster should notify the Bureau of Finance, Division of Money Orders, and furnish the particulars of the order. The postmaster will be authorized to enter the amount on the credit side of the next quarterly account with the explanation, "Lost or destroyed paid order." A copy of Form 6551 also will be sent the postmaster to complete and forward with the account and the voucher. The Bu-

reau of Finance will notify the regional accounting office so that the records of that office may be completed and the issue of a duplicate prevented.

If a money order cashed by a bank and microfilmed is lost, a photostat may be substituted therefor, which, when it reaches the Federal Reserve Bank, will be treated as a mutilated order. If the cashing bank is not equipped to microfilm the order, an application for a duplicate must be submitted as provided in article 77 of this chapter.

Commission to Fourth-Class Postmasters

178. Postmasters at fourth-class post offices shall take credit for a commission of 3 cents for each money order issued, and at the time of withdrawal the amount of the commissions shall be entered in the account and cash book.

Change of Postmaster

179. Direct accounting office.—When a change of postmasters occurs at a direct accounting office, the outgoing postmaster shall deliver to the incoming postmaster all money-order funds, records, forms, dating stamps, and other money-order property; and shall complete the certificates on Form 1005, which shall be signed by the outgoing and incoming postmasters, detached, and forwarded to the offices named thereon.

At post offices having branches and stations it is necessary to treat as "Not issued" the remainder of the forms on hand at the branches and stations so that the final statement of accountability of the outgoing postmaster and the first statement of accountability of the incoming postmaster will not include so many breaks in sequence. To reduce the number of forms that must be treated as "Not issued" the outgoing postmaster in his final distribution should be careful to send to each branch and station as nearly as possible the number that will be issued to the time of transfer.

When an outgoing postmaster has made a remittance of surplus funds to his depository for which he has not received a certificate of deposit on the day of his retirement, his successor shall not receipt for the amount of such remittance, nor make any entry thereof in his accounts. In such case the outgoing postmaster shall delay forwarding his final account until he receives the certificate, whereupon he shall take credit for the amount thereof and forward his final account.

180. District office.—When a change of postmasters occurs at a district post office, the outgoing postmaster shall deliver to the incoming postmaster all money-order records, forms, dating stamps, and other money-order property; and shall complete the certificates on Form 1006. The cer-

tificates when completed shall be signed by both outgoing and incoming postmasters, detached, and forwarded as indicated on the form.

181. Incoming postmaster.—Upon taking charge of a direct accounting post office, the incoming postmaster shall debit himself in the cashbook and in his first account with the amount of money-order funds received in cash from his predecessor, using the following form: "To cash received from my predecessor, Richard Roe, per my receipt to him, \$-----."

The receipt for funds shall be given only for an actual transfer of cash on hand and shall not include the amount of any unadjusted claim whatever. The amount of any suspended money orders on hand may be included in the receipt with the understanding that the outgoing postmaster will be held responsible in the event of wrong payment. When such orders are included in the amount transferred, complete description thereof must be retained by both the outgoing and incoming postmaster. Two or three columns in the cashbook should be left blank so as to separate the account of the outgoing postmaster from that of his successor.

If the outgoing postmaster fails to comply with the instructions in articles 179 and 180 of this chapter, such fact shall be reported by the new postmaster to the Bureau of Finance, Division of Money Orders.

Records of Discontinued Offices

182. The records of discontinued offices shall be sent to the post office designated to receive them and the unused money-order forms shall be sent to the Bureau of Finance, Division of Money Orders, by registered mail.

LOSSES BY FIRE, BURGLARY

183. In case of the destruction of his money-order records by fire, burglary, or otherwise, a postmaster should ascertain as soon as possible whether any orders were issued but not dispatched and presumably destroyed. The complete particulars of any such orders should be determined, if necessary by consulting the remitters, and applications for duplicates submitted promptly at the expiration of 36 days from the date of issue. Likewise if c. o. d. mail has been delivered and the funds and tags destroyed before the issue of the money orders therefor, the postmaster should ascertain the particulars thereof, issue the orders, and submit to the Solicitor for the Post Office Department a claim for the sum destroyed with complete descriptions of the money orders issued. (See ch. XXII, arts. 10 and 11.) If paid money orders are destroyed an immediate effort should be made to obtain as many particulars of them

as possible through inquiry of the patrons so that credit may be obtained.

OVERAGES AND SHORTAGES

184. (a) When the amount of cash on hand exceeds the balance as shown by the records the excess shall be placed in the trust fund until the postmaster's account is audited through the period in which the

excess occurred. If in that time an error accounting for the excess is not found the amount should be deposited and accounted for in A/C 042 of the postal account.

(b) If a shortage appears in similar manner collection of the amount should be made from the one at fault if responsibility can be placed and the amount should be held in the cash as a suspended item pending completion of the audit for that period.

CHAPTER XVII

Postal Savings System

Art.

- 2. Certificates and other supplies.
- 8. Deposits and accounts.
- 23. Withdrawals and payment of interest.
- 50. Disposition of funds.

Art.

- 54. Accounts, records, and reports.
- 58. Stations and branches.
- 61. Miscellaneous provisions.

1. The Postal Savings System was established by act of Congress approved June 25, 1910, to provide facilities for the deposit of savings at interest, with the security of the United States Government for repayment.

Postal savings deposits may be made at post offices, branches and stations which are indicated by a small circle (°) in the State list in the Official Postal Guide. Changes in depository offices appear in supplements to the Official Postal Guide.

Postmasters at depository offices shall post conspicuously one or more placards (Form PS 75) calling attention to the postal savings service and shall keep on hand leaflets (Form PS 4, Information About the United States Postal Savings System) in a quantity commensurate with the needs of the office. When a placard becomes soiled, it shall be replaced.

Deposits with the Postal Savings System are evidenced by nontransferable and non-negotiable certificates of deposit, which are available in fixed denominations of \$1, \$2, \$5, \$10, \$20, \$50, \$100, \$200, and \$500.

Postal savings deposits earn interest at the rate of two percent per annum, beginning with the first day of the month after the deposit is made, shown on the certificate as the "Date when interest begins." The rate of interest in Mississippi is 1 percent. Interest is payable at one-fourth the annual rate for each period of 3 months a certificate remains outstanding from the "Date when interest begins." Quarterly interest is payable upon the surrender of the certificate, and interest accruing during any quarter is payable on or after the first day of the next quarter.

CERTIFICATES AND OTHER SUPPLIES

2. Postmasters whose offices have been designated as postal savings depositories

shall keep on hand a sufficient quantity of postal savings certificates to meet the public demand and of such other supplies as may be needed to transact all postal savings business promptly.

Description of Certificates

3. Postal savings certificates, numbered consecutively, are supplied to postmasters in books of 50 certificates, each denomination bound in a separate book. Postmasters at offices where the total of the balances to the credit of depositors is \$500,000 or more may arrange to have their stock of certificates overprinted with the name of the post office. The certificates so overprinted are given a different sequence of serial numbers, those for each office starting with the number 1 in each denomination. For other post offices a general numerical series of certificates of each denomination is supplied on which the name of the issuing office must be written or stamped by the postmaster.

Requisitions

4. All requisitions for postal savings certificates shall be made on Form 4620, addressed to the Bureau of Finance, Division of Postal Savings Banking and Investments. Requisitions for general stock supplies shall be made as provided in chapter II, article 102.

Examination of Certificates and Report of Discrepancies

5. Packages of the general numerical series of postal-savings certificates shall, on receipt, be opened and counted by the postmaster or his authorized representative. If the shipment is not in agreement with the accompanying invoice, Form PS 325, the postmaster shall immediately make a report of the discrepancy, with the invoice attached, to the Bureau of Finance, Division of Postal Savings Banking and Invest-

ments, and hold the shipment for instructions. Shipments of certificates of a separate numerical series with the name of the post office or station printed thereon shall, on receipt, be checked against the invoice, Form PS 560, for number of books of certificates and correctness of inclusive serial numbers. When a book of certificates is delivered to a clerk for use at a window, the clerk shall count the individual certificates and examine them for sequence of serial numbers and agreement with the inclusive numbers on the cover. The postmaster shall inform the Bureau of Finance, Division of Postal Savings Banking and Investments, promptly of any discrepancies in such shipments of this special numerical sequence of certificates. If desired, the books of certificates received may be packaged in lots of 5 or 10 books, depending on the needs of the office, the package securely sealed with tape in such manner that a single book may not be withdrawn from the package without breaking the tape, and the value, together with the initials of the clerk who opened and counted the certificates or checked the shipment against the invoice, placed thereon.

If postal savings certificates are received in a damaged condition, or become damaged by fire or otherwise while in the possession of a postmaster, they shall be treated as "spoiled" and sent to the Division of Postal Savings Banking and Investments. An itemized statement of the quantity returned, giving the serial numbers and containing a full explanation of the damage, shall accompany the certificates. Credit shall be claimed in the next monthly account current (Form P. S. 704).

Accountability for Certificates

6. Upon receipt of postal savings certificates the postmaster shall immediately charge himself with the face value thereof, regardless of their condition, on the lines provided in the postal savings certificate form account of his daily summary (Form PS 708 at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but, in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan). He shall also make similar entries on his next monthly account current.

Postmasters will be held accountable for all postal savings certificates sent them for issue. Ordinarily not more than one book of blank certificates of any series shall be furnished at one time to the postal savings clerk for use at the window unless the issues of any series in a week usually exceed one book, in which event the postmaster shall furnish an additional book or books as needed. The postmaster shall retain in his personal custody the supply of blank certificates not in use at the window or shall desig-

nate some official or clerk, other than the clerk engaged in postal savings window work, who shall be responsible for the safeguarding of the blank certificates. Certificates packaged at the time of receipt and bearing the initials of the clerk who opened or verified the shipment may be accepted at the stated value during the examination by the station examiners. The station examiner shall, however, verify by individual pieces, books of certificates from packages that have been broken. Postal savings certificates shall not be loaned or sold by one postmaster to another. They shall in all cases be obtained by requisition as provided in article 4 of this chapter.

Postal savings certificates and record books shall be well protected and kept in good condition.

Stolen or Destroyed Certificates

7. When blank postal savings certificates are stolen or destroyed, the postmaster shall report the serial numbers at once to the post office inspector in charge of the division in which the post office is located, and to the Division of Postal Savings Banking and Investments. The latter will furnish the postmaster with a form for use in certifying to the loss. In making such certification, the postmaster shall claim credit for the loss in his accounts if such action is found to be proper.

Requisitions to replace postal savings certificates which have been stolen, destroyed, or rendered unserviceable from any cause shall be made in the usual manner, except that the requisition shall be plainly marked "To replace stock lost or damaged."

DEPOSITS AND ACCOUNTS

Who May Open Accounts and Make Deposits

8. Accounts may be opened and deposits made by any person 10 years of age or over, in his or her own name, and by a married woman, in her own name and free from any control or interference by her husband; but no person shall at the same time have more than one postal savings account in his or her own right.

Deposits shall be accepted only in the names of individuals. No account shall be opened in the name of any corporation, association, society, firm, or partnership, or in the name of any person as an officer or member thereof; or in the names of two or more persons jointly. No account shall be opened in the name of one or more persons in trust for or on behalf of another person or persons. (See art. 16 of this chapter as to deposit of bankrupt funds.)

Accounts may be opened and deposits accepted without regard to the residence of the depositor, but no person may at the same time have more than one postal savings ac-

count either at the same office or at different offices.

A seaman may stipulate in his shipping agreement for deposits to be made in an account opened by him and maintained in his name at a United States postal savings depository, subject to the governing regulations thereof.

Amounts Which May Be Deposited

9. Deposits may be made in the amount of \$1 or multiples thereof. The balance to the credit of any one person shall not exceed \$2,500, exclusive of accumulated interest. (See art. 16 of this chapter as to acceptance of bankrupt funds.)

Funds Acceptable as Deposits

10. The provisions of chapter XVI, articles 34 and 35, defining what may be accepted for the purchase of money orders, shall be applicable to postal savings deposits.

The postmaster may accept Government paper not more than one full fiscal year old from responsible persons whose endorsement thereon the postmaster is willing to guarantee; and when such paper is accepted, the postmaster shall immediately issue the certificates and deliver them to the purchaser.

The acceptance of a personal check, cashier's check, bank draft, or other commercial paper is at the risk of the postmaster. When such paper is accepted, the depositor should be given a receipt. He shall be requested to state whether he will call for the certificates or wishes them mailed to him, and a notation as to the manner of delivery to be made and date thereof shall be placed on the receipt. Sufficient time shall be allowed to insure receipt of notice in the event the check or draft fails to clear. No funds are available to pay collection charges on checks or drafts accepted as postal savings deposits, and when the charges cannot be avoided they should be paid in advance by the depositor.

At offices other than those operating under the two-division plan, the receipt (Form 929-S) shall be prepared in duplicate. At two-division offices a triplicate receipt (Form 929) will be required. Before being given to the window clerks, the receipt forms shall be numbered, in duplicate or triplicate according to the needs of the office, and window clerks shall be required to account for each number. Postmasters may arrange to have the window clerk retain a copy of the receipt, in which case an additional copy will be required.

The certificates shall be issued by the window clerk immediately, or at the earliest opportunity, and shall be delivered, with the duplicate receipt attached, and the duplicates of spoiled receipts, at the close of the day to the superintendent of money orders, auditor, or other supervisor design-

nated to hold the certificates pending delivery to the depositor.

The check or draft, or the proceeds thereof, shall be included in the next regular deposit or remittance of postal savings funds. At offices operating under the two-division plan, the triplicate receipt shall be attached to the check or draft and delivered with the day's receipts to the remittance unit or employee who prepares the deposit or remittance; and no check or draft other than a Government check shall be accepted by the remittance unit or such employee for deposit or remittance as postal savings funds unless a copy of the receipt is attached. After being initialed by the remittance unit clerk or other such employee, the triplicate receipt shall be delivered to the superintendent of money orders, auditor, or other supervisor responsible for holding the certificates pending delivery.

If the check is for a lesser amount than the amount of the deposit, the difference shall be paid in cash when the check is accepted, and the receipt form shall be modified accordingly. No check for an amount in excess of the amount of the deposit should ordinarily be accepted, but if, as a matter of accommodation, a postmaster accepts a check for an excess amount, the difference between the amount of the check and the amount of the deposit shall be entered on the receipt, and the amount thereof shall be withdrawn from current postal savings cash and held in trust to be given to the depositor when the certificates are delivered. Obviously, postmasters at offices where little postal savings business is transacted will not be able to accommodate depositors in this manner.

After allowing ample time for the check or draft to clear, as shown by the notation on the receipt, the official designated for that purpose shall effect delivery of the certificates. In each instance a notation that delivery has been effected and the date thereof shall be entered on the duplicate receipt. The duplicate receipts shall be retained for 6 months and the triplicate copies may be disposed of when delivery is made.

Neither the monthly reports on Form PS 704 nor station reports on Form PS 621 shall be delayed pending clearance of checks or drafts. If the check or draft is dishonored, the depositor shall be notified, the certificates treated as spoiled, and the records adjusted to reflect the spoiling of the certificates and the elimination of credit for the deposit or remittance. Likewise, adjustment entries shall be made on the account current (Form PS 704) for the month in which notice of nonclearance is received whenever such notice involves a check or draft previously reported as deposited or remitted.

Postal savings stamps outstanding and savings stamps of any series issued by the Treasury Department under the authority contained in section 22 (c) of the Second Liberty Bond Act, as amended, are exchangeable for postal savings certificates. When a card or album with postal savings or United States savings stamps affixed is presented at any postal savings depository, it shall be accepted as a deposit of equivalent value either in opening an account or in adding to an existing account. One certificate may be issued to cover a deposit made partly in cash and partly in savings stamps. The postmaster shall transfer savings stamps exchanged for postal savings certificates to the postal account or savings stamp fixed credit in exchange for the equivalent of savings stamp funds or to the savings bond account in exchange for the equivalent of savings bond funds.

Opening Accounts and Making Deposits

11. In person.—To open an account, the intending depositor should apply in person at a depository post office.

12. Through a representative.—If, because of infirmity or other good and sufficient reason, the intending depositor is unable to appear in person, he may make application to open an account through a representative. The postmaster shall furnish to the representative of such person a blank application card (Form PS 600) and shall instruct the representative as to the method of filling it out. When the application has been returned, properly filled out and signed by the depositor, the postmaster shall accept the deposit and issue the necessary certificates, delivering them to the representative. Any intending depositor who signs by mark shall appear personally to open an account.

13. By mail.—Any person eligible to open an account who resides in a community served by a post office which is not a postal savings depository, may apply at any post office to open an account by mail at a depository post office. If the applicant appears at a nondepository office, the postmaster shall make request on the most convenient postal savings depository office for an application blank (Form PS 300-B). The postmaster at a postal savings depository office shall furnish copies of Form PS 300-B to any postmaster at a nondepository office who requests them. If further applications to open accounts are anticipated, the postmaster shall request an adequate supply of application forms for subsequent use and shall notify the Division of Postal Savings Banking and Investments.

The postmaster to whom the intending depositor applies shall identify the applicant and carefully fill out the application (Form PS 300-B) in his presence. The postmaster shall write the applicant's name at the top of the form and after questioning him

shall enter thereon all required information. The applicant shall personally sign his name on the line marked "Signature or (x) mark of the applicant." A married woman shall sign her own Christian or given name, not that of her husband. The postmaster shall execute the certificate at the foot of the form, and shall then forward the application to the most convenient post office in the State which is shown by the Official Postal Guide to be a postal savings depository office; unless the intending depositor specifically requests that the account be opened elsewhere, in which case the postmaster shall be governed by his wishes.

No money shall be sent with the application and no deposit in any form shall be accepted by the postmaster at the office where the application is prepared. He shall, however, inform the applicant that on approval of the application he will be notified direct by the postmaster at the office where the account is to be opened and will be instructed how to make deposits.

On receipt of an application on Form PS 300-B to open a postal savings account by mail, the postmaster at a postal savings depository office shall see that the application has been properly prepared as provided in this article and that the certificate of identification has been executed. If the application is approved, the postmaster at the depository office shall notify the intending depositor on Form PS 629 and authorize him to begin forwarding deposits direct to the depository office by money orders or checks made payable to the depository postmaster or in cash sent by registered mail.

When the initial deposit is received at the depository office, the information furnished by the applicant on Form PS 300-B shall be copied on a depositor's card (Form PS 600) and the application filed therewith. In the space provided for the depositor's signature on Form PS 600, the name of the office through which the application was made shall be entered. The postmaster shall then issue the necessary certificates and mail them to the depositor. When deposits from patrons of an outlying office are frequent and numerous, the postmaster at the depository office shall notify the Division of Postal Savings Banking and Investments, in order that consideration may be given to the designation of the outlying office as a depository. (See art. 32 of this chapter as to withdrawals.)

When a person who has already opened an account is unable to appear in person to make a later deposit, he may either send the amount through a representative or forward it by registered mail, check, or money order, to the post office where the account is held. When a deposit is sent through a representative, the postmaster shall accept the deposit, issue the necessary certificates, and

deliver them to the representative. When a deposit is forwarded by mail, the postmaster shall issue the necessary certificates and mail them to the depositor. The postmaster shall file the letter accompanying the remittance with the depositor's card (Form PS 600). Money orders and checks mailed for deposit shall be made payable to the postmaster. Money intended for deposit, when sent to the post office by mail or by representative, shall be at the risk of the depositor.

Preparation of Depositor's Application Card (Form PS 600)

14. When a person applies to open an account, the postmaster or his representative shall obtain from the applicant the necessary information to fill out the depositor's application and account card (Form PS 600). It shall be ascertained also by direct questioning that the applicant does not already have an account at any office. Great care shall be taken to comply with all instructions relative to the depositor's application and account card, and no account shall be opened until all the information called for has been furnished, the depositor's attention directed to the printed statement on the card, and the card signed by the intending depositor. When an applicant, though willing to do so, is unable to answer all the questions on the form, a partly completed application, if properly signed, may be accepted, provided other data are entered thereon which will assure later identification of the depositor.

The following instructions are to be observed in the preparation of the depositor's application and account card (Form PS 600):

In opening an account the postmaster shall fill in carefully and legibly all the information except the depositor's signature.

When a person usually signs his given name or names by initials only, his full name shall be written at the top of the application form and the application should be signed by him twice, first using his full name and then his initials or initial in the manner in which he wishes his certificates issued.

A married woman shall sign her own given name, not that of her husband.

If an applicant signs by mark or in characters not used in the English language, his signature shall be attested by a disinterested witness.

If the office is equipped to do so, an impression of the applicant's fingerprints shall be taken under the heading "Additional Identification Data."

Accounts shall be numbered consecutively when opened, beginning with No. 1. The number shall be entered on the depositor's card and on all certificates issued in the name of the depositor to whom the account belongs. In no event shall a depositor have

more than one account number at any one time. A new account opened by a former depositor shall be given a new number.

Maintenance of Depositor's Account Card (Form PS 600)

15. The serial number and amount of each certificate issued and the date of the transaction shall be entered in the columns provided therefor on the depositor's account card, using a separate line for each certificate. In line with the last entry, the balance to the credit of the depositor shall be shown. If a certificate issued in lieu of one surrendered for payment of interest or part payment of principal correctly shows the first day of the month in which it was issued as the "Date when interest begins," this date, together with the symbol "IP," shall be written in the "Remarks" column.

When certificates are surrendered, the date and total amount of the transaction and the new balance shall be entered on the next unused line. This date and the respective amount of interest paid, if any, shall be entered in line with the serial number of each certificate involved.

A continuation card (Form PS 600-A) is provided for use when all of the spaces on a depositor's card (Form PS 600) have been filled. The cards should be fastened together by pins, staples, or adhesive tape.

Depositors' cards shall be filed numerically by account numbers. When the number of accounts is large, an alphabetical card index of depositors' names shall be maintained showing the account number assigned to each.

Deposit of Bankrupt Funds

16. Section 3 of the amendment of March 3, 1933, to the Bankruptcy Act reads as follows:

"In all bankruptcy proceedings the officers and agents in charge of the bankrupt funds are authorized to deposit the same without limit as to amount in the postal-savings depositories at the prescribed interest rate in all cases where local banks are unable or unwilling to give the required security. Such deposit or any portion thereof may be withdrawn as required in the bankruptcy proceedings."

When an officer or agent in charge of bankrupt funds applies at a depository post office to open an account, the postmaster shall require evidence that (a) the funds involved are entitled to consideration under the above quoted amendment to the Bankruptcy Act, (b) the officer or agent has been duly appointed, and (c) local banks are unable or unwilling to give the required security. If satisfied, the postmaster shall accept the deposit in any amount of even dollars, issue certificates in the name and title of the officer or agent, together with the name of the bankrupt corporation, asso-

ciation, or individual, and shall deliver the certificates to such officer or agent; except that if the deposit is by commercial check or draft, delivery of the certificates shall be withheld until collection has been made. If the postmaster is in doubt, he shall refer all the papers in the case to the Bureau of Finance, Division of Postal Savings Banking and Investments, and await instructions.

When payment is demanded, the certificates shall be endorsed by the officer or agent (or his successor, whose appointment must be evidenced by a decree of court) and, in addition, may be countersigned by another individual in his representative court capacity if such be the requirement of the referee having jurisdiction over the funds in question. As the amount involved is invariably large, the postmaster shall request the officer or agent to give advance notice of contemplated withdrawals so that, if necessary, he may requisition the amount from the Division of Postal Savings Banking and Investments.

Issuance of Certificates

17. Entries on certificates.—Certificates when issued shall bear the name of the issuing office, date of issue, name of depositor, number of his account, and date on which interest begins. (See leaflet, Form PS 100.) No other entries shall be made on certificates unless specifically authorized by the Division of Postal Savings Banking and Investments. (See art. 20 of this chapter for correction of errors.) To facilitate the issue of certificates, the "Date of issue" and the "Date when interest begins" may be filled in simultaneously by the use of a rubber stamp known as a certificate dater (item No. 504, List of Postal Supplies). In entering dates on certificates the month, day, and year shall be written or stamped in the spaces provided, thus: "August 1, 1950." The name of the month may be abbreviated, but should not be indicated by figures. The depositor's name shall be legibly and accurately inscribed on certificates. This inscription shall conform exactly with the depositor's signature on the record of his account (Form PS 600) without variation or abbreviation. If the window clerk does not write legibly he shall use printed characters, and such characters shall be used in all instances where the depositor's name is uncommon. The depositor's account number, date of issue, and initials of the issuing clerk shall be entered on the stub of the certificate in the spaces provided therefor.

When a postal savings certificate is issued for cash or the equivalent thereof, including such items as redeposited interest due on surrendered certificates or savings stamps, the "Date when interest begins" to be entered on the certificate is always the first day of the month next following the date of issue. For example, if a certificate is issued

for cash on any day in the month of February 1950, including the first day of that month, the "Date when interest begins" for that certificate is March 1, 1950. When a postal savings certificate is issued in part payment of another certificate or in replacement of one surrendered to collect the interest, the new certificate shall likewise show the "Date when interest begins" as the first day of the next succeeding month; except that when the surrendered certificate has earned at least one year's interest and the surrender is made in the first month of a quarter of the interest year, the "Date when interest begins" shall be the first day of the month in which the new certificate is issued.

Complete instructions concerning the computation, payment, and recording of interest, and the taking of receipts therefor, are published in the leaflet Form PS 100. This leaflet should be kept available for ready reference, and the monthly interest tables Form PS 100-B should be used to determine the amount of interest due.

18. Procedure for issuance.—On receipt of a deposit, the postmaster shall prepare a postal savings certificate or certificates covering the amount of the deposit and enter on the depositor's card (Form PS 600) the date, serial number, amount of each certificate, and balance outstanding to the depositor's credit. The certificate or certificates shall then be delivered to the depositor as evidence of his deposit. Postmasters shall comply with reasonable requests of depositors as to the denominations of certificates to be issued. Each depositor shall be provided with an envelope (Form PS 301), bearing printed information for the depositor's guidance, in which he may preserve his certificates. At offices having many accounts the depositor shall also be given a numerical reference card (Form PS 301-A), to enable him to refer to his account by number when making deposits.

Before accepting a deposit from a person who has already opened an account, the depositor's card (Form PS 600) shall be withdrawn from the files. If the proposed deposit will cause the depositor's balance to be more than \$2,500 exclusive of accumulated interest, only that portion of the deposit which will bring the balance to \$2,500 shall be accepted. Certificates covering the deposit accepted shall be issued and recorded.

Postmasters shall not accept issued postal savings certificates for safekeeping.

Certificates shall be issued in consecutive order, beginning with the lowest serial number. Serial numbers shall not be changed under any circumstances.

If, after certificates have been issued from a new book, the postmaster discovers that a book of lower serial numbers of that denomination is on hand from which no certificates have been issued, he shall continue to use

the book of higher serial numbers until it is exhausted and then issue from the book of lower serial numbers. If, after certificates have been issued from a new book, the postmaster discovers that a book of lower serial numbers of that denomination is on hand from which certificates have been issued, he shall resume issuing certificates from the partly used book of lower numbers until that book is completed. When the certificates issued out of order are reached in the regular order of issue, they shall again be entered in Abstract A with a notation "Issued and charged ———," showing the day, month, and year of issue.

19. Recording issued certificates daily and proving depositors' balances.—The depositors' cards (Form PS 600), after the entry of transactions, shall not be returned to the files until all accounts for the day are in balance. At the close of each day the total value of certificates issued shall be entered in the daily summary (Form PS 708, at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan). Also, the inclusive serial numbers for each denomination of the certificates issued, as shown by the retained stubs, shall be entered on Abstract A, which is furnished for first- and second-class offices in loose-leaf form (Form PS 705), but which for third- and fourth-class offices is in the daily summary (Form PS 708-T/F). The entries on the depositors' cards shall be proved daily by adding the deposits made during the day as shown thereon and comparing the total with the total shown by the abstract of issues (Form PS 705 or Form PS 708-T/F).

20. Errors.—If an error made in issuing a certificate is discovered before the issue is recorded and the certificate delivered, the postmaster shall stamp both the certificate and the stub "Spoiled" and shall issue the certificate bearing the next serial number. He shall enter the serial numbers of all such spoiled certificates on Abstract A at the close of each day and shall transmit the spoiled certificates with his next monthly report.

If an error is found on a certificate after issue, the depositor shall be requested to leave the certificate at the depository office, and the postmaster shall forward it to the Division of Postal Savings Banking and Investments, with a detailed description of the error made and the correction desired. The postmaster shall issue a receipt (Form PS 305—see art. 28 of this chapter) in duplicate for the certificate, give the original to the depositor, and place the duplicate as a memorandum with the depositor's card (Form PS 600). If necessary, the Division of Postal Savings Banking and Investments will issue and forward to the post-

master a new certificate bearing the same serial number, which the postmaster shall deliver to the depositor, destroying both the original receipt returned by the depositor and the retained duplicate. The certificate having been already entered on the depositor's card, the postmaster shall make such corrections as may be necessary by drawing lines through the erroneous entries and interlining the correct entries immediately above.

In case of error in making an entry in any postal savings record of his office, the postmaster shall draw a line through the entry and initial it. The original entry, however, shall not be rendered illegible. The correct entry shall then be made on the line immediately below, or, if subsequent entries have been made, by interlining immediately above the erroneous entry.

If the postmaster discovers an error after he has rendered his monthly account current which in any way affects its accuracy, he shall report the facts immediately to the Division of Postal Savings Banking and Investments.

Under no circumstances except as herein provided shall the postmaster erase or change an entry on any postal savings certificate, or in any postal savings record, without authority from the Division of Postal Savings Banking and Investments.

Change in Name of Depositor

21. A woman who opens an account and afterwards marries shall present her postal savings certificates to the postmaster, who shall note on the face of each certificate the new name of the depositor and affix his signature. The depositor shall be required to sign her new name on the depositor's card (Form PS 600). Until the depositor presents her certificates for proper notation, the postmaster, if aware of her marriage, shall receive no further deposits on her account nor make any partial payments of principal or interest to her; but he may make full payment to close her account on being satisfied as to her identity.

In the event of the change of a depositor's name by order or decree of a court, the procedure set forth in the preceding paragraph shall be followed.

Reissue of Certificates Lost, Stolen, or Destroyed

22. When notified by a depositor that his certificate or certificates have been lost, stolen, destroyed, or improperly withheld, the postmaster shall furnish an application (Form PS 607) for a certificate or certificates in lieu thereof. The detailed instructions on the application shall be followed carefully, and, when the application has been properly executed, the postmaster shall forward it to the Division of Postal Savings Banking and Investments. When a postmaster is notified of the loss or destruction

of a certificate or certificates issued to a depositor who has since died or become mentally incompetent, the provisions of articles 36 to 48 of this chapter shall be complied with in conjunction with this article.

If it is deemed proper, new certificates of the same denomination, date, and number will be issued by the Division of Postal Savings Banking and Investments, and forwarded to the postmaster, who shall verify all entries on the new certificates, giving particular attention to the "Date when interest begins." Certificates showing discrepancies shall be returned to the Department. The postmaster shall record the reissue of the certificates on the depositor's card (Form PS 600) by writing "Reissued" in the "Remarks" column in line with the entry of issue and shall deliver the new certificates to the depositor. If for any reason a postmaster is unable to deliver the reissued certificates to the depositor promptly, he shall return them to the Division of Postal Savings Banking and Investments, with a statement of facts and a transcript of the depositor's card (Form PS 600).

If, after a new certificate has been issued to replace one lost, the depositor reports that he has found the old certificate, he shall be instructed to surrender the old certificate. The clerk to whom the certificate is surrendered shall write the word "Canceled" across its face and deliver it promptly to the supervisory officer, who, after recording on the certificate the date on which it was received by him, shall transmit it promptly to the Division of Postal Savings Banking and Investments, with a statement of the facts.

WITHDRAWALS AND PAYMENT OF INTEREST

23. Any depositor may withdraw all or any part of the funds deposited to his or her credit, or the accrued interest, upon demand. When a depositor desires to withdraw all or part of the amount represented by a certificate together with the interest due thereon, or when he desires to withdraw only the interest due on a certificate, he shall present the certificate at the office of issue. (See arts. 29 to 33 of this chapter for information concerning withdrawals through a representative or by mail.)

Identification of Depositor

24. Upon presentation of a certificate for payment, the postmaster shall withdraw the depositor's card (Form PS 600) from the files. Unless the applicant for payment is personally known to be the depositor to whom the certificate was issued, the postmaster shall ask test questions as to personal facts shown on the depositor's card,

secure the applicant's signature on a separate slip of paper for comparison with the signature on the card, and take such other action as may be necessary to assure himself of the applicant's identity. If an office is equipped to take fingerprints, the instructions contained in the pamphlet (Form PS 45) entitled "Instructions Concerning Finger Impressions" shall be followed.

Determining Amount of Interest Due

25. The postmaster shall determine whether interest is payable on the certificate, and if any is due shall write in ink the amount of such interest in the receipt form on the certificate. See the leaflet (Form PS 100) entitled "Instructions Concerning the Payment of Interest on Postal Savings Certificates" for detailed working instructions, and the monthly interest tables (Form PS 100-B) for determining the interest due. A different table is furnished for each month and the amount of interest due during that month on any certificate is shown. No computing is involved except on certificates more than 10 years old.

Endorsement of Certificates

26. After the amount of interest, if any is due, has been written *in ink* in the receipt form on the certificate, the depositor shall endorse the certificate in the presence of the postmaster or his authorized representative and surrender it.

Assuming that no question of identity or ownership is involved when a depositor endorses and surrenders a certificate and it is noticed that his name was not written correctly at the time of issue, the paying clerk or authorized employee should line out the incorrectly inscribed name and write the name correctly so that it will agree with the signature. The notation "Depositor's true name" and the clerk's initials shall be placed on the certificate. If the name, however, was written correctly when the certificate was issued but the depositor has changed his signature, he shall be asked to sign the certificate again exactly as the name was written. If the depositor signs in print characters, the paying clerk shall write along the lower margin of the certificate below the endorsement the notation "True signature" and add his initials.

If a depositor cannot write and signs by mark, his name shall be written and attested by a disinterested witness in the following manner:

His
John X Doe
mark
Richard Roe
Witness

If a depositor signs his name in characters not used in the English language, his signature shall also be attested by a disinterested witness.

Neither the postmaster nor any clerk employed on postal-savings work shall act as witness, but any other employee of the office not engaged in postal-savings work and having no interest in the transaction may witness signatures to postal-savings certificates and documents.

The instructions in this article shall be observed even though fingerprints of the depositor are taken.

Payment

27. If the postmaster, after complying with instructions concerning identification and endorsement, is satisfied that the applicant is the depositor, and if the certificate bears no evidence of alteration or erasure and corresponds in every particular with the record of its issue, payment in accordance with the demand of the depositor shall be made; otherwise, payment shall be withheld until the postmaster is satisfied that it is proper.

Payment Withheld

28. If the postmaster is unable to satisfy himself as to the propriety of any payment, he shall transmit the certificate and the original record of the account with a statement of the facts to the Division of Postal Savings Banking and Investments, by official registered mail, after giving the holder a receipt on Form PS 305 for the certificate surrendered. The supply of Form PS 305 shall be kept by the postmaster or a designated official, and shall be delivered to window clerks in quantities estimated as a week's supply. Before being turned over to a window clerk, they shall be numbered in duplicate, and the clerk shall be required to account for each form disposed of.

Withdrawal Through Representative

29. Payment of principal and interest.—When it has been shown to the postmaster's satisfaction that a depositor, because of infirmity or for other good and sufficient reason, cannot appear in person to make a withdrawal, the postmaster shall furnish to the representative of such depositor a blank order for the purpose. Payment shall not be made on such an order unless the postmaster is satisfied as to the identity of both depositor and representative and that the transaction is bona fide.

For the payment of both principal and interest on a certificate to such a depositor, he shall be furnished with a blank order (Form PS 304). When the order has been properly filled out and signed by the depositor, it shall be returned to the postmaster, together with the certificate or certificates properly endorsed by the depositor. The depositor shall give a receipt on the certificate in the following form: "Received the amount of this certificate and \$----- interest due thereon." The amount of inter-

est payable shall be inserted by the postmaster in the receipt form on each certificate before the representative receipts on Form PS 304 for the total payment. The postmaster shall then make payment to the representative. The payment of the certificate and interest shall be recorded as provided in article 35 of this chapter and the leaflet Form PS 100. The order on Form PS 304 shall be filed with the depositor's card (Form PS 600). (See art. 63 of this chapter concerning interest payments subject to withholding tax.)

30. Payment of interest only.—When such a depositor desires to withdraw only the interest payable on any certificate or certificates, he shall be furnished with a blank order (Form PS 302). When the order has been properly filled out and signed by the depositor, it shall be returned to the postmaster, together with the certificate or certificates properly endorsed by the depositor. The postmaster shall then proceed as provided in the leaflet Form PS 100, paying the interest due and delivering to the representative the new certificate or certificates issued in the name of the depositor for the amount of the principal. The order on Form PS 302 shall be filed with the depositor's card (Form PS 600). (See art. 63 of this chapter concerning interest payments subject to withholding tax.)

31. Death of depositor after endorsement and before payment.—If the death of a depositor occurs after he has signed an order for a withdrawal and before it has been presented for payment, the postmaster, if aware of such death, shall defer payment and proceed as provided in articles 36 to 48 of this chapter.

Withdrawal by Mail

32. Payment of principal and interest.—
(a) When a depositor desires to make a withdrawal by mail of all or any part of the amount of any of his certificates, the postmaster at any depository office shall furnish him application blanks (Form PS 315) for requesting payment of all or part of the principal and any interest due on such certificates by money order, less the usual fee, or by check. The applicant shall endorse the certificates and complete the application form, in duplicate, in the presence of any postmaster, who shall affix his signature to the application, as witness, and date it with the office stamp. The postmaster shall retain the duplicate of Form PS 315 to assist in the identification of the depositor on presentation of the money order or check for payment. The depositor shall forward the endorsed certificates and the original Form PS 315, at his own expense, preferably by registered mail, to the postmaster at the office where the account is held.

(b) The depositor shall give a receipt on the certificate in the following form: "Re-

ceived the amount of this certificate and \$..... interest due thereon." If any interest is due, the amount shall be entered in the receipt form on the certificate by the postmaster at the paying office.

(c) The postmaster at the office where the certificates were issued, if satisfied as to the applicant's identity, shall follow the directions of the depositor on Form PS 315 as to payment, and shall forward the amount withdrawn and any new certificates issued in exchange to him at the stated address, making payment either by a money order, less the usual fee, or by a check on the postmaster's authorized money order credit with the Treasurer of the United States and using Form PS 320 as the letter of transmittal.

(d) If payment by check has been requested and the paying postmaster has not been granted a credit with the Treasurer of the United States, he shall send to his central accounting postmaster, with a completed Form PS 320, any new certificates issued in exchange, and a requisition on Form 1847 for the funds needed, and shall request the central accounting postmaster by means of Form PS 320-A to forward a check for the amount due direct to the depositor. If the depositor has requested that the mailing be registered, the minimum registry fee shall be deducted by the paying postmaster or the central accounting postmaster, whichever mails the withdrawal to the depositor. The amount requisitioned on Form 1847 should be debited in the postal account as advanced by central accounting office and credited in that account as transferred to postal savings. The amount should also be debited in the postal savings account as a transfer from the postal account.

(e) The payment of the certificates and interest shall be recorded as provided in article 35 of this chapter and the leaflet Form PS 100. The application on Form PS 315 shall be filed with the depositor's card (Form PS 600). (See art. 63 of this chapter concerning interest payments subject to withholding tax.)

33. Payment of interest only.—When such a depositor desires to withdraw only the interest payable on any certificate or certificates, he shall be furnished with a blank application (Form PS 315-A). When the order has been properly filled out and signed, the depositor shall forward it with the certificate or certificates properly endorsed to the postmaster at the office where the account is held, as provided in article 32 of this chapter. If the depositor's identity is satisfactorily established, the postmaster at the latter office shall proceed as provided in the leaflet Form PS 100 and shall forward the amount of interest due to the depositor at the stated address by money order, less the usual fee, or by check on the

postmaster's authorized credit with the Treasurer of the United States, together with the new certificates issued in lieu of those surrendered, using Form PS 320 as the letter of transmittal. If payment by check has been requested and the paying postmaster has not been granted an authorized credit with the Treasurer of the United States, he shall follow the procedure prescribed in paragraph (d), article 32 of this chapter. The order on Form PS 315-A shall be filed with the depositor's card (Form PS 600). (See art. 63 of this chapter concerning interest payments subject to withholding tax.)

Closing Accounts

34. Whenever all certificates issued to a depositor have been paid, the depositor's card (Form PS 600), bearing the record of the account, shall be marked "Account closed" and placed in a separate file with other closed accounts in numerical order.

Handling of Paid Certificates

35. Certificates when paid either in full or in part, or when surrendered for payment of only the interest due, shall be stamped on the face with the special "Paid" date stamp furnished for the purpose. The stamp shall be maintained in good working order, and the imprint shall show clearly the month, day, and year of payment. If the date of payment is not legible, the certificate shall be stamped again on the back in such manner that the date can be read. The employee making the payment shall place his initials on the face of each certificate along the right margin.

Paid postal savings certificates shall not remain in the custody of the postal savings window clerk; they shall be delivered daily to the postmaster or some designated official or clerk who shall be responsible for the protection of the paid certificates and who shall be charged with the duty of preparing the monthly reports.

The payment of certificates shall be recorded on the depositor's card (Form PS 600). The date of the transaction and the respective amount of interest paid, if any, shall be entered in line with the serial number of each surrendered certificate. The total amount of the certificates surrendered and the new balance shall be shown on the next unused line. Depositors' cards (Form PS 600) which have been withdrawn in the course of a day's transactions shall not be returned to the files until the issues, payments, and extensions recorded thereon have been verified. This verification shall be made by adding, preferably by means of an adding machine, the following items:

- (1) The issues recorded for the day.
- (2) The payments recorded for the day.

(3) The balances to the credit of depositors before entry of the day's business.

(4) The balances to the credit of depositors after entry of the day's business.

The total of the issues, item (1), shall be checked against the issues as recorded in Abstract A. The total of the payments, item (2), shall be checked against the payments as recorded in Abstract B. If there are no compensating errors, the mathematical accuracy of the extensions of the depositors' cards is proved if the sum of the totals of items (1) and (3) equals the sum of the totals of items (2) and (4). Extreme care must be exercised to see that the right card is used for recording each transaction.

At the close of each day's business or at such time during the day as may be convenient, the postmaster shall enter the date of payment and serial numbers of the certificates paid under the proper denominations in Abstract B (which is bound in a book, Form PS 706, separate from other forms, for first- and second-class offices, but is in the daily summary, Form PS 708-T/F, for third- and fourth-class offices). He shall also enter the total amount of principal and total amount of interest paid in the daily summary (Form PS 708 at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but, in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan).

Death or Legal Disability of Depositor

36. Report to Department.—The postmaster shall report the death or legal disability of a depositor to the Bureau of Finance, Division of Postal Savings Banking and Investments, on Form PS 113 (Report of the Death or Incompetence of a Depositor), giving all information requested on the form and such other information as may be of assistance in the settlement of the account; and shall submit therewith legal papers or the application for payment of the account filed with him by entitled next of kin, creditors, or other bona fide claimants. To expedite the filing of applications for payments of such accounts, postmasters should keep on hand Forms PS 112, PS 113, PS 114, PS 115, and PS 115-A. After the death of a depositor his account shall not be increased by further deposits.

37. Claim by beneficiary.—A depositor may not designate a beneficiary except by a valid will. If the distributable balance in the postal savings account of a deceased depositor is less than \$500, and if it is not required by State law that the will be submitted for probate, the beneficiary named

in a valid will may apply for payment of the account on Form PS 114, which application shall be supported by the receipts mentioned in the instructions on the form, a copy of the will certified by a clerk of the court or by a notary public, and releases on Form PS 134 executed by entitled next of kin or other beneficiaries. The postmaster shall forward the application with supporting papers and Form PS 113 to the Division of Postal Savings Banking and Investments, who may authorize payment to the proper person or persons. If it is necessary that the will be submitted to a court for probate, the instructions in article 43 of this chapter shall be followed.

38. Claim by next of kin.—If a depositor dies intestate and the amount on deposit is \$500 or less, or where the laws of the State in which the money is deposited provide either specifically or by court decision for the payment of a larger amount without administration, the postmaster shall obtain an application for payment on Form PS 114 from one of the next of kin or the person who paid the funeral expenses. This form properly executed, together with all supporting papers, and Form PS 113 shall be forwarded by the postmaster to the Division of Postal Savings Banking and Investments, who, if the application is approved, may authorize payment of the amount to the depositor's credit, with all interest due, to the entitled person or persons.

39. Claim by undertaker or other preferred creditor.—If the funeral expenses and other preferred claims have not been paid and no exemptions are created by the laws of the State in which the money is deposited, or if existing exemptions do not equal the amount on deposit, the postmaster shall obtain an application for payment on Form PS 115 from the undertaker or undertakers employed or from the other preferred creditor or creditors. This application, accompanied with an itemized bill and a certification on Form PS 115-A by the responsible heir as to the correctness of the claim, shall be forwarded by the postmaster, together with Form PS 113, to the Division of Postal Savings Banking and Investments, who may authorize payment to the proper person or persons.

40. Claim by foreign consular officer.—In the event of the death intestate of a depositor residing in the United States who is survived by alien heirs residing abroad entitled to the amount on deposit or a portion thereof, the postmaster shall obtain an application for payment on Form PS 112 from the consular officer having jurisdiction in the case. This application shall be forwarded by the postmaster, together with Form PS 113, to the Division of Postal Savings Banking and Investments, who may

authorize payment to the proper person or persons.

41. Claim in case of death of depositor residing abroad.—In case of the death intestate of any depositor while residing abroad, application shall be made to the Division of Postal Savings Banking and Investments, for special instructions.

42. When requirements as to funeral expenses may be waived.—When a depositor dies and is buried abroad, is lost at sea, perishes in some catastrophe that makes interment impossible, or is buried by the United States Government, a statement to that effect shall be made in the application for payment, in which event the requirements as to the funeral expenses will be waived.

43. Administration, when required.—When the amount on deposit is such that more than \$500 will be available for distribution to heirs after allowing for preferred claims of funeral charges and charges of last illness, it will be necessary that a legal representative be appointed, preferably under the laws of the State in which the money is deposited, unless the State either by statute or by an acceptable previous court decision does not require it.

44. Claim by legal representative.—The legal representative duly appointed by the court either for the estate of a deceased depositor or for a depositor who has been legally declared incompetent to handle his own affairs shall submit a certified copy of the order of a court of competent jurisdiction or a certificate showing that he has been appointed and is qualified as the executor, administrator, or other legal representative. If the appointment has been in force more than one year, a certificate from the issuing court shall be required to the effect that the appointment is still in full force and effect as of the current date. This date shall not be more than 60 days before its acceptance by the postmaster. A formal application on Form PS 114 or other form will not be required. The papers submitted by the executor, administrator, or other legal representative shall be forwarded by the postmaster, together with Form PS 113, to the Division of Postal Savings Banking and Investments, who may authorize payment to the proper person or persons.

45. Claim by person designated by court to receive postal savings account.—A person (or one of the persons) decreed by a court to be entitled to receive the proceeds of a postal savings account, or that portion of the depositor's estate which will include such account, shall apply for the proceeds of the account on a Form PS 114 amended to reflect the particular circumstances and properly notarized. The application shall be accompanied by a copy of the pertinent order or decree, certified by the issuing

court. The application and certified court paper shall be transmitted by the postmaster, together with Form PS 113, to the Division of Postal Savings Banking and Investments, who may authorize payment to the proper person or persons.

46. Authority for payment.—Payment of the amount on deposit or any part thereof, including interest, to the credit of a deceased, insane, or otherwise legally incompetent depositor shall not be made until specific authority therefor has been received from the Division of Postal Savings Banking and Investments. The postmaster shall follow without deviation the directions as to payment given in the letter authorizing the payment. If it should appear to the postmaster that a material error has been made in the letter of authorization, he shall withhold payment and notify the Division of Postal Savings Banking and Investments.

47. Method of making payment.—Before making payment the postmaster shall obtain the signature of the payee (each payee, if more than one) on each of the certificates and on his receipt for all interest due (or that portion of the interest that has been authorized for payment) in the following form: "John Doe, by Richard Roe" (executor, widower, guardian, or other proper title). Payment of the account of a deceased or incompetent depositor shall be made in its entirety, at one time and without delay. If for any reason a postmaster is unable to effect such payment, he shall withhold payment of the entire amount on deposit and report the facts to the Division of Postal Savings Banking and Investments. Whenever the proceeds of the account are to be remitted by mail, payment shall be made by money order, less the usual fee, or by check drawn on the money order credit with the Treasurer of the United States, in accordance with the request of the payee. (See art. 32 of this chapter covering payments by mail.)

48. Treatment of paid certificates.—After payment has been made as authorized, the certificates shall be treated as paid and forwarded by the postmaster with his next monthly postal savings account current, together with the duplicate copy of section C of Form PS 113, completed to show date of payment and number of authorization.

Funds to Meet Withdrawals

49. Postmasters shall, if practicable, pay out of daily postal savings receipts amounts withdrawn by depositors, including both principal and interest due.

In order to obtain funds to meet withdrawals of principal or interest in excess of daily receipts, funds shall be borrowed from other accounts as follows:

At first-class post offices, from the money order account by transfer of cash or issuance

of a check on the money order credit with the Treasurer of the United States.

At second-, third-, and fourth-class post offices, from the postal account by transfer of cash or issuance of a check on the money order credit with the Treasurer of the United States, or by requesting an advance of postal funds from the central accounting office.

Entries in the daily record of cash transactions to account for advances from one fund to another shall be made as follows:

At two-division plan offices, a credit entry shall be made on the daily money order report, Form 6745-C, for the total amount transferred to postal savings and a debit entry shall be made in the daily postal savings record, Form PS 630-A.

At non-divisional first-class offices, a credit entry shall be made in the money order cashbook Form 6744, and the debit entry in the postal savings cash book, Form PS 708.

At second-, third-, and fourth-class offices, the credit entry shall be made in the postal cashbook for the total of advances each day and a debit entry made in the postal savings daily summary, Form PS 708 or PS 708 T/F.

Amounts borrowed should be repaid if postal savings receipts become available by later deposits. To account for such repayments, at two-division plan offices, an adjustment of the credit shall be entered on Form 6745-C and an adjustment of the debit shall be made on Form PS 630-A. At nondivisional first-class offices, a debit entry shall be made in the money order cash book Form 6744, and a credit in the postal savings cashbook, Form PS 708. At second-, third-, and fourth-class offices, a debit entry shall be made in the postal cashbook and a credit entry shall be made in the daily summary, Form PS 708 or PS 708 T/F.

When later deposits of postal savings are not sufficient to repay amounts borrowed from other accounts before the close of the month, the amount remaining unpaid shall be entered in A/C 03 at first-class offices, or A/C 05 at second-, third-, and fourth-class post offices, of the monthly account current (Form PS 704). Credit entries entitled "Transferred to Postal Savings" for any such amounts not repaid by the close of the quarter shall be reflected in A/C 565 of the quarterly postal account, or in the first-class offices which have borrowed money-order funds, the net credit entry shall be made in A/C 89 of the quarterly money-order account. These entries when properly posted should account for the combined amounts borrowed (and not repaid) during the quarter.

Money borrowed under any of the above outlined procedures should be repaid at any time during the month in which it is borrowed if funds become available. How-

ever, at the close of business of each month the transactions shall be recorded as herein directed and no amounts borrowed in one month shall be repaid in a later month.

DISPOSITION OF FUNDS

Remittance to Central Accounting Office

50. Postmasters shall remit each day to the central-accounting postmaster all surplus postal savings funds when the amount on hand equals or exceeds \$50. Whenever possible, remittances shall be prepared and dispatched after the close of business each day. When funds subject to remittance are received after the dispatch of the last mail, they shall be forwarded the next day on the last mail available for that day, unless used in the meantime to meet withdrawals of postal savings certificates and interest, together with all surplus funds that have accrued to that time. When practicable, remittances may be made by official check as provided in chapter XXII, article 31; however, bank drafts may be used for this purpose by the postmaster in a city where a bank has been designated as a general depository for Government funds and authorized by the Treasury Department to furnish the drafts without cost to the postmaster. A postmaster who remits surplus funds by bank draft or official check is authorized to retain until the next business day funds accumulated after the regular daily deposit in the bank, provided the safeguarding facilities of his office are adequate. The funds so retained shall be included in the next regular remittance unless used in the meantime to meet withdrawals of postal savings certificates and interest. At offices where the safeguarding facilities are inadequate, the postmaster shall make a special registered remittance of accumulated funds if an authorized dispatch is available.

Postmasters shall not be required to remit to their central accounting offices surplus postal savings funds in any amount less than \$50, except on the last day of the month in closing the account, when all postal-savings cash on hand shall be disposed of. To facilitate replacement in the event of loss, postmasters shall keep adequate records of checks or drafts included in remittances or deposits.

If one or more local banks have been designated limited depositories for public funds by the Secretary of the Treasury, the postmaster shall deposit his surplus postal-savings receipts temporarily in such bank or banks, and shall remit by official check, avoiding as far as practicable the purchase of bank drafts and cashier's checks. Where no bank has been designated as a depository for public funds, the postmaster shall remit in one of the following ways: (1) By draw-

ing checks upon an account maintained with a local bank; (2) by purchasing a bank draft or cashier's check; or (3) by mailing funds, using registered mail if currency or coin is included. With the first and second methods, preference should be given to banks that are members of the Federal Deposit Insurance Corporation. Postmasters whose official use of local banks in accordance with the above instructions is restricted or prevented because of service charges, and central accounting postmasters who are unable to negotiate without expense or obtain immediate credit for checks or drafts received as remittances, shall promptly inform the Division of Postal Savings Banking and Investments. Postmasters shall not use personal checks for the purpose of making remittances, and they will be held liable on their official bonds for any losses of postal savings funds resulting from fault or negligence on their part.

All remittances of postal-savings funds to other post offices shall be accompanied with a letter of transmittal (Form 990), on which the remitting postmaster shall indicate the class of funds being remitted and the month in which the remittance will be credited. A copy of the letter of transmittal on Form 990-A shall be retained in the office. If the remittance includes currency, coin, or canceled savings stamps, it shall be made by registered mail and shall be prepared and dispatched in the manner required by chapter XXII, articles 41 and 42, for the remittance of postal funds.

Recording of Remittance by Remitting Postmaster

51. The amount of funds remitted shall be credited by the remitting postmaster in his daily summary (Form PS 708 at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but, in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan) on the date of remittance and as business of the month in which the funds were received. The total of each month's remittances, which shall account for all of the surplus funds, shall be shown as a credit entry in A/C 14 of the monthly account current (Form PS 704); and in Abstract C on the back thereof the date, amount, and receipt number of each such remittance shall be entered. The monthly account current shall not be delayed because all receipts on Form 990 covering remittances for the month have not been received, but the report shall be forwarded promptly at the close of the month and the numbers of the missing receipts omitted.

Recording Receipt of Funds by Central Accounting Postmaster

52. Central accounting postmasters shall receipt on Form 990 for remittances of

postal-savings funds received from other offices. The receipt shall be numbered and the number recorded on the remittance letter, Form 990. The amounts received shall be debited in the daily summary (Form PS 708, or in lieu of the summary at larger offices, Forms PS 630-A and PS 630-C/A) and the funds included with the next deposit to the credit of the Board of Trustees.

Central accounting offices equipped with cash accounting machines shall list such remittances on the monthly schedule of deposits (Form 989), using a separate form for each office. At the end of the month the total of the remittances received shall be listed alphabetically by offices on Form 991.

Central accounting offices not equipped with cash accounting machines shall enter the amount of each remittance and the total for each office on Form 991. The total of the remittances received from all offices shall be shown by a debit entry on the monthly account current, Form PS 704.

Central accounting postmasters shall, as far as possible, debit the receipt of remittances in their records and reports for the month indicated in the remittance letters, and shall credit in the same month the deposit of the funds with the Treasurer of the United States. Form 991 shall be forwarded promptly after the close of each month to the Regional Accounting Office, in special envelope (Form 908), and at offices equipped with cash accounting machines the monthly schedules of deposit (Form 989) shall be enclosed therewith.

Central accounting offices may use funds remitted to them by other offices to meet withdrawals by depositors of their own offices.

Deposit of Funds by Central Accounting Postmaster

53. The postmaster at a central accounting office in a city or town where a Federal Reserve bank, branch Federal Reserve bank, or general depositary for public funds is located shall deposit his surplus receipts daily in such depositary in the general account of the Treasurer of the United States, to the credit of the Board of Trustees, Postal Savings System, on account of miscellaneous deposits, Symbol 42001, using certificate of deposit (Form 6549). The amount of funds deposited shall be credited by the postmaster in his daily records, and the total of such deposits for each month shall be shown as a credit entry on the monthly account current (Form PS 704); and the date, amount, and receipt number of each such deposit shall be entered in Abstract C on the reverse side of PS 704. The postmaster at Washington, D. C., shall deposit his surplus receipts daily with the Treasurer of the United States.

ACCOUNTS, RECORDS, AND REPORTS

Daily Records of Transactions

54. The postmaster at a postal savings office shall keep a daily summary (Form PS 708 at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but, in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan) in which he shall enter daily all postal savings funds received and disbursed, all postal savings certificates received, issued, and otherwise disposed of, and other information concerning the postal savings transactions at his office required by these instructions. Offices authorized to use Form PS 621 shall prepare thereon a daily record of all postal savings business transacted, using a separate form for the main office and for each station and branch. This record shall also be used in preparing the daily summary. (See art. 59 of this chapter as to preparation of Form PS 621 at stations.)

The value of certificates issued and paid shall be proved daily and the totals carried to the daily summary, or, at offices operating under the two-division plan, to Forms PS 630-A and PS 630-C/A, as provided in articles 19 and 35 of this chapter. Interest payments on certificates shall be entered on the depositors' cards (Form PS 600), and the total payments carried daily to the daily summary or Forms PS 630-A and PS 630-C/A, as the case may be, as provided in article 35 of this chapter.

The daily summary shall be closed daily, all items of receipt and disbursement verified, and all balances proved. No entry need be made on days when no postal savings business is transacted, but at the top of the page on which later business is recorded the dates on which no business was transacted shall be noted. When no business is transacted for several consecutive days, the inclusive dates shall be shown. When no business is transacted during a calendar month, the entry of such dates indicating no business shall be omitted. (See instructions on the inside cover of the form.)

Certificates as issued shall be entered individually on the depositors' cards (Form PS 600). The inclusive serial numbers of certificates issued shall be entered daily on Abstract A, which for first- and second-class offices is furnished in loose-leaf form (Form PS 705), but which for third- and fourth-class offices is in the daily summary (Form PS 708-T/F).

Certificates paid shall be entered on the depositors' cards (Form PS 600) and on Abstract B, which for first- and second-class offices is bound in a book (Form PS 706) separate from other forms, but which for

third- and fourth-class offices is in the daily summary (Form PS 708-T/F).

Preparation of Monthly Account Current (Form PS 704)

55. At the close of business on the last day of each month the postmaster shall prepare an account current on Form PS 704, covering the business of the main office and all stations and branches, by combining items shown in his daily summary (Form PS 708 at first- and second-class offices; Form PS 708-T/F at third- and fourth-class offices; but, in lieu of the summary, Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan). The number of certificate forms of each denomination on hand at the close of the month shall be verified by actual count of the stock and the total value thereof computed before the monthly report is rendered. After preparation, the account current shall be checked carefully and forwarded promptly, with abstract of certificate transactions (Form PS 706-A), all paid certificates, special interest vouchers, spoiled certificates, and other supporting vouchers to the Regional Accounting Office, by ordinary mail in the special envelope (Form PS 331) provided for that purpose. If no business is transacted during any month, an account current (Form PS 704) showing the cash, stock, depositors' balances, and number of open accounts shall be forwarded, and the words "No business transacted" written across the face of the cash account. The account current shall be signed in ink by the postmaster, or in his absence by the assistant postmaster or other representative designated in accordance with chapter I, articles 28 and 29. The postmaster shall keep on file in his office copies of all reports and abstracts.

The balance in the summary of depositors' accounts shall be verified at least once every 6 months. If the total of balances to the credit of the individual depositors, as shown by the depositors' cards (Form PS 600), does not agree with the amount shown by item 39 of the summary of depositors' accounts, the following action shall be taken at once to discover the errors:

Examine the depositors' cards (Form PS 600) to see that no errors in addition or subtraction have been made. If the error is not discovered in this operation, then check the entries on depositors' cards (Form PS 600) with the records of certificates issued and paid.

If the two items are not brought into balance within a reasonable time, that fact shall be reported to the Division of Postal Savings Banking and Investments, and additional instructions will be furnished.

Procedure When Change of Postmaster Occurs

56. *New postmaster.*—When a change of

postmasters occurs, the retiring postmaster shall deliver all unissued postal savings certificates and cash on hand to his successor, who shall make a careful inventory thereof and deliver to the retiring postmaster a receipt in duplicate (form furnished by Department with instructions) for the stock and cash actually received by him. The receipt shall be dated as of the day on which the retiring postmaster relinquished the office. The incoming postmaster shall also check the amounts receipted for with the balances shown in the daily summary (Forms PS 708 or PS 708-T/F; Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan), and the retiring postmaster's final account current Form PS 704, and if he finds a discrepancy which cannot be reconciled he shall report the matter at once to the Division of Postal Savings Banking and Investments. The retiring postmaster shall debit in his final postal savings account any amount advanced from the money order or postal account and not repaid. The retiring postmaster shall forward the original receipt with his final report to the regional accounting office, and shall deliver to his successor all postal savings records, blank forms, dating stamps, and instructions which have been received from the Department.

When a change occurs during the month, each postmaster shall render a separate report covering that part of the month for which he served as postmaster.

57. Postmaster succeeding himself.—When an acting postmaster is commissioned as postmaster or if a postmaster is recommissioned under a new bond, a receipt (form furnished by the Department with instructions) in duplicate shall be prepared by the postmaster as of the date on which he assumed charge under the new commission, which date shall not be prior to the day on which the new commission is received from the Department. If a postmaster or acting postmaster continues under a renewal bond, a receipt in duplicate shall be prepared as of a date not prior to the day on which notice of the acceptance of the new bond is received from the Department. The original receipt shall be forwarded to the regional accounting office, with the final report submitted under the old commission or bond. The duplicate receipt shall be retained. If in any case the change occurs during a month, separate reports shall be rendered covering the respective parts of the month in which the old and the new commissions or bonds were operative.

STATIONS AND BRANCHES

Certificates and Supplies

58. Stations and branches designated as postal savings depositories shall be furnished

from the main office with postal savings certificates and other supplies. A separate account shall be kept at the main office showing the distribution of all certificates to the main office and to stations and branches. Postal savings certificates transferred to or returned by a station or branch shall be accounted for at the station or branch by appropriate entries in the postal savings certificate form account of the daily summary or other record. Superintendents of stations or branches shall use Form PS 311 when requisitioning postal savings certificates from the main office. Stock shipped from the main office to stations and branches shall be accompanied by an invoice (Form PS 312).

The supply of certificates for use at stations or branches shall be held at the main office until such certificates are actually needed, record of the stock for each station or branch being kept on Form PS 310. Certificates furnished on requisition to stations or branches shall ordinarily consist of not more than one book of any series; except that where the issues in a month usually exceed one book, the postmaster is authorized to furnish an additional book or books. The clerk in charge of the supply of certificates at the main office and the clerk receipting for the certificates at the station or branch shall each make a careful examination of each book to see that there are no missing certificates.

Records and Reports

59. The usual records of postal savings transactions shall be kept at each branch and station designated as a postal savings depository, except that in the case of an office operating under the two-division plan, the postmaster may authorize the station or branch superintendent to dispense with the daily summary (Form PS 708), provided satisfactory arrangements are made to retain permanently duplicate copies of the daily report (Form PS 621). The superintendent of each station and branch shall submit a report to the postmaster on Form PS 621 for each workday, but the postmaster may authorize the superintendent to use Form PS 621-B on days when no business is transacted.

The postmaster shall prepare a daily report on Form PS 621 covering postal savings business at the main office. The day's business for the entire postal district shall be summarized at the main office, and the daily summary (Form PS 708) kept at the main office (Forms PS 630-A and PS 630-C/A at offices operating under the two-division plan) shall be a record of the business transacted there and at stations and branches. At the close of each month the postmaster shall prepare and forward to the regional accounting office, a consolidated account current (Form PS 704),

covering the business of the main office and all stations and branches, as shown by the daily summary (Form PS 708) or, at offices operating under the two division plan, by the daily report of the auditor (Form PS 630-C/A). Individual abstracts of certificate transactions (Form PS 706-A), with supporting vouchers, for the main office and for each station and branch shall be submitted with the consolidated report on Form PS 704. The postmaster may require superintendents at stations and branches to prepare this abstract and submit it to him for transmission.

Funds

60. The report on Form PS 621 shall be accompanied by the net postal savings receipts of the day and all vouchers covering the day's transactions, and shall be dispatched in time to permit the funds remitted to be included in the postmaster's deposit or remittance on the following day. If accompanied by a remittance containing currency, coin, or canceled savings stamps, the report shall be sent by registered mail, properly witnessed as to count, sealing, and dispatch.

The postmaster may authorize the superintendent of a station or branch to use postal or money order funds in paying postal savings certificates and to submit to the main office as a part of the daily remittance of postal or money order funds a memorandum slip (Form PS 622) debiting postal savings funds with the amount of other funds used. On receipt of this memorandum at the main office the necessary adjustment shall be made between the funds involved. Remittances from a station or branch to the main office may, with the approval of the postmaster, be made in the form of checks or drafts, as provided by article 50 of this chapter. The postmaster shall arrange to transmit to the station or branch such postal savings cash as may be needed to meet withdrawals in excess of its available funds.

MISCELLANEOUS PROVISIONS

Legal Proceedings Affecting Deposits

61. Postmasters shall report promptly to the Bureau of Finance, Division of Postal Savings Banking and Investments, any claim made or legal proceedings instituted for the purpose of effecting the payment of postal savings deposits, forwarding at the same time any legal papers served upon them in connection therewith. Payment of withdrawals involving disputed accounts shall be withheld pending instructions from the Department.

Taxation of Interest on Deposits

62. General.—The Public Debt Act of 1941 provides that the interest credited to

postal savings accounts upon moneys deposited on and after March 1, 1941, is not exempt from income taxes now or hereafter imposed by the United States, but that the interest credited to postal savings accounts upon moneys deposited before March 1, 1941, is wholly exempt from Federal income tax. The issuance of new certificates in connection with the collection of interest on deposits made before March 1, 1941, does not nullify the exemption.

63. Interest payments to nonresident aliens.—Under the provisions of section 143 (b) of the Internal Revenue Code, accrued interest on postal-savings funds deposited on or after March 1, 1941, paid to nonresident aliens is subject to withholding tax.

Accordingly, where an application for withdrawal either by mail or through a representative originates at an address outside the continental United States, any of its possessions, or military establishments, the depositor shall be considered a nonresident alien for tax purposes unless the application specifically states otherwise or the representative is willing to make a written statement on the reverse of the application that to his personal knowledge the depositor is an American citizen temporarily residing abroad.

When an application for payment subject to tax is received, the verification of the certificates and identification of the depositor (and representative if applicable) shall be performed in the usual manner. If the application is presented by a representative, he should be given a receipt for the certificates and informed that payment will be mailed from the Department. The amount of interest due should be computed and entered in the receipt form on each certificate. A check for the full amount of interest due, plus any principal which is to be withdrawn, shall be drawn on the postmaster's authorized credit with the Treasurer of the United States to the order of the Board of Trustees, Postal Savings System, and forwarded to the Bureau of Finance, Division of Postal Savings Banking and Investments, Washington 25, D. C. The check shall be accompanied by the following: (a) Form PS 320 provided payment is to be made to the depositor; (b) the name and address of the depositor and of the person receiving payment provided withdrawal is made through a representative; (c) a list showing the serial numbers of the certificates paid, the issue and interest dates thereon, together with the original date of the deposit of the funds upon which interest is being paid; and (d) certificates of deposit, if any, issued in exchange. If no money order credit has been granted, the paying postmaster shall send a requisition on Form 1847 for the amount required to his central-accounting postmaster, to-

gether with Form PS 320-A amended to request the check be made payable to the Board of Trustees, Postal Savings System. The Form PS 320 if applicable and other essential data listed above shall accompany the Form PS 320-A and Form 1847 to the central-accounting postmaster for subsequent transmittal to the Department with the check.

Credit for payment of the certificates and interest shall be taken by the postmaster in his records and reports in the usual manner. Payment to the depositor or representative will be made by the Department by money order or check in accordance with instructions on the letter of transmittal.

When correspondence embracing payments of nontaxable postal-savings interest is forwarded to the Department for the affixing of necessary postage, a statement that the payee is a United States citizen or that the interest is nontaxable should accompany the enclosure to avoid unnecessary correspondence or delay.

All inquiries and complaints relative to the withholding of tax on payments of interest to nonresident aliens should be referred to the Department for attention.

Powers of Attorney

64. Powers of attorney will be accepted only when executed by members of the armed forces serving abroad. If a power of attorney is presented in connection with a request for withdrawal of deposits, it shall be submitted by the postmaster to the Bureau of Finance, Division of Postal Savings Banking and Investments, for approval, and it must be accompanied with a statement from the attorney-in-fact that the depositor is still living and is stationed outside the United States. No payment shall be made until approval has been received.

Privacy of Accounts

65. Postmasters and postal employees shall not disclose the name of any postal savings depositor nor give any information concerning a particular account to any person other than the depositor himself unless specifically authorized to do so by the Division of Postal Savings Banking and Investments, except in the following circumstances:

When a depositor is deceased or has been adjudged mentally incompetent, in which case information relative to the amount on deposit may be furnished to the duly appointed legal representative or the next of kin.

Upon the request of any State or county supervisor of old-age or unemployment assistance established pursuant to the provisions of the Social Security Act, the balance to the credit of any applicant for such assistance may be furnished, provided

the relief supervisor has reason to believe the applicant has a postal savings account.

When the applicant for relief has given written permission to representatives of relief agencies not connected with the Social Security Act and the relief supervisor has reason to believe the applicant has a postal savings account, information as to the balance in the postal savings account may be furnished.

When a post-office inspector so requests, information shall be furnished him regarding any postal savings account.

Nuisance Accounts

66. Accounts persistently showing a rapid turn-over of deposits or which are intended to serve as a safe place in which to leave funds for brief periods or which otherwise indicate an unreasonable use of postal savings facilities are considered nuisance accounts.

Holders of accounts meeting the above descriptions should be notified orally or in writing that unless they make a more conservative use of the Postal Savings System it will be necessary to refuse further deposits. In talking or writing to the owners of nuisance accounts, postmasters should display or enclose a copy of the leaflet Form PS 4 and call attention to the paragraph entitled "Nuisance Accounts." Postmasters may, if the depositor does not comply with the request for a more conservative use of his account, refuse to accept further deposits; and in those instances where it is known that an applicant to open a new postal savings account has had previous accounts at the office which were nuisance accounts, the postmaster will be justified in refusing to open a new account unless the applicant agrees to use it for thrift purposes.

Inactive Accounts

67. Accounts that show no transactions either as to principal or interest for a period of 5 years or more are regarded as inactive. The file of depositors' cards (Form PS 600) shall be reviewed twice each year and all accounts which have been inactive 5 years or more shall be withdrawn for investigation, the accounts withdrawn to be kept in numerical order. A reference card (Form PS 600 or improvised card of the same size) with the depositor's name, account number, balance to the credit of the account, and a notation stating the purpose for which the account was withdrawn shall be placed in the file of active accounts for reference purposes only. Whenever possible, inactive accounts shall be placed in the personal custody of a supervisory official or specially designated clerk. The postal savings clerk shall keep a record of the total number and total amount of inactive accounts withdrawn, and shall adjust this record from time to time as replacements

and further withdrawals of inactive accounts are made. The official or clerk having custody of the inactive accounts shall maintain for control purposes a record of the account numbers, the balance to the credit of each account, and the total of the balances. If the inactive accounts cannot be taken from the custody of the postal savings clerk because of a limited force, they may be kept in the same drawer as the active accounts but shall be grouped separately.

An effort shall be made to get in touch with the owner of an inactive account at the last recorded or known address, using Form PS 159 for this purpose. The investigation shall include all inactive accounts, unless the number is so large as to make it impracticable, in which case accounts showing balances of \$2 or less need not be investigated. Every reasonable effort shall be made to locate the owners of these accounts, including reference to the city directory and list of forwarding addresses, discreet inquiry in neighborhood of last known address by carrier, and interview or correspondence with next of kin if known. If practicable, inquiry shall also be made to the local bureau of vital statistics to ascertain whether the depositor is dead. A record of the several steps in the investigation shall be maintained on the original record of the account. When the owner of an account has been located and evidence of his knowledge of the account is secured, the account shall be returned to the file of active accounts even though no deposits or withdrawals have been made. The reference card shall be withdrawn, and the date on which the depositor gives evidence that he was aware of the account shall be entered on the depositor's account card (Form PS 600). This date shall be regarded as the date of last activity.

Inactive accounts at stations or branches shall be segregated in the same manner as at the main office and shall remain at the station or branch. The investigation of these accounts, however, shall be conducted by a clerk having charge of that work at the main office. The superintendent at each station or branch shall forward the transcript of, and the essential data pertaining to, each account so segregated, using either Form PS 600 or an improvised form.

Definite steps shall be taken to keep the record of depositors' addresses up to date, as it is important that the number of inactive accounts be kept as low as possible. The address should be verified with each transaction and the depositor should be reminded to inform the postmaster or postal savings clerk of each change of address. When a depositor desires to withdraw the balance to his credit, it shall not be sug-

gested that a small amount be permitted to remain on deposit to save the trouble of opening a new account at a later date.

Unclaimed Deposits

68. Unclaimed deposits include all postal savings accounts that have been inactive for 20 years and whose owners cannot be located or for which it is evident no claim will be made. When it has been definitely ascertained that an office has unclaimed deposits, this fact shall be reported to the Division of Postal Savings Banking and Investments, stating the number of unclaimed deposits and the total amount. Appropriate instructions will then be issued as to the disposition to be made of the unclaimed deposits.

Postal Savings Funds to be Kept Separate

69. Postal savings depository funds shall be kept separate from other funds by postmasters and other officers and employees of the Postal Service. Such officers and employees shall be held to the same accountability under their bonds for such funds as for public moneys.

Use of Postal Savings Funds to Cash Certain Negotiable Paper

70. The provisions of chapter XXII, arts. 24 to 26, with respect to the use of postal funds in the cashing of Government paper, shall be applicable to postal savings funds. The postmaster may also cash out of postal savings funds coupons covering interest on postal savings bonds. Such checks and coupons shall be included in his next deposit or remittance of postal savings funds in lieu of a like amount of cash and so treated in his records and reports.

Statutory Provisions

71. All the safeguards provided by law for the protection of public moneys and all statutes relating to the embezzlement, conversion, improper handling, retention, use, or disposal of postal and money order funds, false returns of postal and money order business, the forgery, counterfeiting, alteration, improper use or handling of postal and money order blanks, forms, vouchers, accounts, and records, and the dies, plates, and engravings therefor, with the punishments provided for such offenses are extended and made applicable to postal savings depository business and funds and related matters.

Unbonded Clerks

72. Unbonded clerks shall not be assigned to the transaction of postal savings business at depository offices unless such assignments are specifically authorized by the Bureau of Post Office Operations.

Correspondence

73. Correspondence with the Depart-

ment concerning a depositor's account shall specify the name of the depositor and, when necessary, the number of his account and the amount on deposit. Letters should not be enclosed with monthly reports unless they refer to the enclosures. All correspondence with the Department regarding postal savings transactions should be addressed to the Bureau of Finance, Division of Postal Savings Banking and Investments, Washington 25, D. C.

When it becomes necessary for a postmaster to communicate with a depositor at an address in a foreign country, except Bolivia, Canada, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador,

Guatemala, Haiti, Honduras (Republic of), Mexico, Newfoundland (including Labrador), Nicaragua, Panama, Paraguay, Peru, Salvador (El), Uruguay, and Venezuela, the letter and any accompanying enclosures shall be placed in an envelope properly addressed to the depositor, but not sealed, and forwarded under cover to the Division of Postal Savings Banking and Investments for the affixing of the necessary postage.

74. Loss of records.—The postmaster shall report promptly to the Division of Postal Savings Banking and Investments any loss of postal savings records by fire, burglary, or any other cause. (See ch. I, art. 106, as to reporting losses.)

CHAPTER XVIII

U. S. Savings Bonds

Principal Features

1. U. S. Savings bonds are issued in registered form only and are not transferable.

They are dated the first day of the month in which payment is received and are due 10 years from that date. However, by a recent law bonds may be retained under an automatic extension for up to 10 years beyond the maturity date. Bonds so retained may be redeemed at any time at the face value of the bond plus simple interest at the rate of $2\frac{1}{2}$ percent for each additional year the bond is held for the first $7\frac{1}{2}$ years. They then increase for the remaining $2\frac{1}{2}$ years to bring the aggregate interest return to approximately 2.9 percent compounded semiannually. Maturing Series E bonds may be exchanged for Series G bonds in amounts of \$500 or multiples thereof.

The purchase price is 75 percent of the maturity value.

The limit of ownership is \$5,000 maturity value, or \$3,750 cost price, for each calendar year up to and including the calendar year 1947 and \$10,000 maturity value, or \$7,500 cost price, for each calendar year thereafter. (See art. 23 of this chapter.)

They may be converted into cash at any financial institution which has qualified as a paying agent, or at any Federal Reserve bank or branch, or at the Treasury Department at any time after 60 days from the issue date.

In addition to being continually available for purchase at most commercial and savings banks and savings and loan associations, they are sold at post offices of the first, second, and third classes, and at selected offices of the fourth class.

They are available in the following denominations:

Purchase price:	Maturity value (10 years after date of issue)
Q—\$18.75-----	\$25. 00
L—\$37.50-----	50. 00
C—\$75.00-----	100. 00
R—\$150.00-----	200. 00
D—\$375.00-----	500. 00
M—\$750.00-----	1, 000. 00

Sale To Be Encouraged

2. Postmasters at designated savings-bond offices shall encourage the sale of savings bonds. They shall display prominently the savings bond posters supplied them and shall make available to potential purchasers such descriptive folders as are furnished. An adequate stock of bonds for sale to the public shall be maintained at all times.

Requisitions

3. *Where to send.*—Postmasters at central accounting offices and Washington, D. C., shall submit requisitions for bond stock to the Bureau of Finance, Division of Postal Savings Banking and Investments. Postmasters at all other offices shall submit requisitions for bond stock to their respective central accounting postmasters. All postmasters shall use Form 911 for requisitioning bond stock.

4. *Filled by central accounting offices.*—Central accounting postmasters shall supply other postmasters with sufficient bonds to meet local demands. Usually about a 3 months' supply, but not less than five bonds of each of the three lower denominations, should be furnished district offices at one time. Each shipment shall be accompanied by an invoice (Form 912), the instructions on which shall be carefully observed. The same procedure shall be followed in shipping bonds to branches and stations, such shipments being limited to a month's supply.

Shipments to first-class offices shall be invoiced on Form 912 and shall be prepared in quintuplicate, two copies to be forwarded with the monthly account current, Form 904, two copies to accompany the shipment; one of which shall be receipted and returned to the central accounting postmaster, and the fifth copy to be held pending acknowledgment of receipt. Central accounting postmasters shall take credit in their records, and in A/C 34 of the monthly account current, for all bond stock shipped to first-class offices; and shall submit with the account current, in addition to the copies of the invoices, a schedule showing, by offices, the number of bonds of each denomination shipped and the total value thereof.

5. Telegraphic requisitions.—Postmasters may order bond stock in emergencies by telegram. Postmasters shall request the branch of the telegraph company transmitting the message to refer the bill to its Washington, D. C., office for collection.

6. Checking shipments.—When a shipment of savings bonds is received, the bonds shall be counted and checked to see that the serial numbers agree with the invoice; except that when unbroken sealed cartons of 500 bonds (which have been sealed by the Treasury Department before being furnished the Post Office Department) are received either from the Post Office Department or by transfer to other offices from central accounting offices, the serial numbers and denominations of the bonds as shown on the carton labels shall be checked with the invoice, and further checking of the bonds shall be postponed until a carton is opened for use at which time the bonds shall be counted, examined for sequence of serial numbers, and checked against the invoice. Central accounting postmasters may ship unbroken sealed cartons to other offices without having first broken the seal and counted the bonds in the carton. In any instance if the bonds do not agree with the invoice, the shipment shall be held intact for instructions; and full details of the irregularity shall be reported to the Bureau of Finance, Division of Postal Savings Banking and Investments, if the office is of the first class, or to the central accounting postmaster if the office is of the second, third, or fourth class.

Accountability for Bonds

7. Postmasters will be held accountable for all savings bonds sent them. They should furnish window clerks with a supply of bonds sufficient to take care of a week's sales, and shall retain in their personal custody the supply of bonds not needed at windows or shall designate some officer or clerk, other than clerks engaged in window work, who shall be responsible for the safeguarding of the bonds.

Payment Not Acceptable Unless Bonds Available

8. Postmasters are not authorized to receive any money from applicants for bonds unless the bonds are available for immediate delivery. However, when a concern orders bonds for its employees on the last day of a month and it is impossible to complete the issuance of the bonds on the same day, there is no objection to the extension of the work into the following month. In such case, the purchase price should be remitted or deposited as soon as received and the necessary

number of bonds withdrawn from the regular stock and placed in the custody of a designated employee, pending issuance. Bonds issued under these circumstances should be dated in the month in which payment is received and the dating stamp should show the last day of that month.

Applications

9. At the time of issue (sale) of each bond, the postmaster shall require an application in writing on Form 920, or lists in lieu of individual Forms 920 from business concerns, schools, or associations applying for bonds to be issued in the names of their employees or members. (See art. 23 of this chapter concerning limitation of ownership.) The requested inscription must be in a form authorized by the latest revision of Treasury Department Circular No. 530. (Treasury Department Circular No. 530 may be obtained from the Division of Postal Savings Banking and Investments.) If the bond is to be inscribed in the form "A or B," as shown on Form 920, or in the form "A payable on death to B," both the name and address of "A" must be given. In all cases the exact spelling of each name must be verified by consultation with the purchaser if necessary. (See art. 24 of this chapter concerning aliens.)

Examination of Bond and Stubs Before Issuance

10. When bonds are delivered to a clerk for issuance, he shall check each bond and the corresponding stub for agreement both as to denomination and serial number. Serial numbers must not be changed on either bonds or original stubs. Incorrectly assembled bonds shall not be issued and shall be reported to the Bureau of Finance, Division of Postal Savings Banking and Investments; or in the case of district accounting offices, to the central accounting postmaster. Incorrectly assembled bonds should not be treated as spoiled, except where specific instructions have been received from the Department.

If a shipment is complete but some stubs are attached to the wrong bonds, the bonds and stubs affected shall be reassembled so that the two parts of each assembly agree both as to denomination and serial number. The shipment may then be used without awaiting instructions, but the notice concerning the irregularity shall state that the mixed assemblies were put in order.

If it is found that despite these precautions a bond from a mixed assembly has been issued, immediate report should be made to the Bureau of Finance, Division of Postal Savings Banking and Investments, or central accounting office, giving the denomination or denominations involved, the serial numbers shown on the bond and

stub, the inscription, the date of issue, and the date of the invoice covering the shipment that contained the bond.

Inscribing Bonds

11. Name.—The full name of the owner and that of the coowner or beneficiary shall be entered on the face of the bond and on the stub. The name by which the person is ordinarily known and under which he does business should be used. If there are two given names, the initials of one may be used; or if a person is habitually known and does business under the initials only of his given names, registration may be in such form. The name may be preceded by any applicable title such as "Dr." or "Rev"., and in the case of women must be preceded by "Mrs." or "Miss." A married woman's own given name must be used, not that of her husband.

12. Address.—The full address (street and number, if any, city or town, and State) of the owner shall be entered on the bond. It is not required that the address of the coowner or beneficiary be stated. The name of a suburb or subdivision may be included in the address, but shall always be followed by the name of the post office through which the owner is served.

13. Date.—The month and year the bond is sold must be shown in the space provided in the upper right-hand corner of the bond and in the corresponding space on the stubs.

14. Dating stamp.—An impression of the post office dating stamp bearing the current date must be placed in each of the circles provided therefor on the bond and its stubs. The impression must be legible both as to name of office, branch or station, and date, so that the office of issue may be determined.

15. Checking issued bond.—The bond (and the stub if not completed in one operation by typewriter) shall be compared with the original application to insure correct inscription, the inscription being checked with the purchaser, if necessary; and all other details shall be verified.

16. Inscribing in one operation if by typewriter.—The bonds are assembled so that the bond and stub may be inscribed in one operation by the use of typewriter and carbon paper. Typewriter when available shall be used; otherwise, pen and ink, taking care that all names and addresses are legible and that they are exactly the same on the bond and on the stub. Postmasters at offices where typewriters are not available for inscribing bonds should instruct issuing employees to write legibly, using print characters on the bonds and original stubs for the names of the owners, co-owners, and beneficiaries.

Delivery of Bonds and Disposition of Stubs and Applications

17. Completed bonds should be delivered to purchasers upon payment of the purchase price, first detaching the stubs. Bonds which are to be mailed to owners, purchasers, or their agent should be dispatched by ordinary mail as official matter in penalty envelopes No. 500.

The serial numbers of sold bonds shall be recorded on the purchasers' applications (Form 920), or opposite the respective names on lists of group purchases. The applications (Form 920) shall be filed alphabetically, and where the volume is large, each month's applications may be filed separately. The applications shall be initialed by the issuing clerk.

Sales by Rural Carriers

18. Rural carriers shall accept applications on Form 920 for savings bonds. The purchaser shall pay for the bond at the time of making application. Payment may be made in cash, U. S. Savings stamps, or by check. The carrier shall receipt for the purchase price on Form 6387 (money order receipt) of the book currently in use. He shall enter on the corresponding receipt stub the name of the purchaser, the amount collected, and a notation showing that the collection is "for savings bonds"; and shall enter the number of the receipt on the application for bonds. The postmaster shall receipt to the carrier for the collection on the receipt stub.

Postmasters at bond-issuing offices shall issue the bonds for applications received through their rural carriers, and arrange for delivery of the issued bonds as directed by the purchasers. Ordinarily, the rural carriers shall make personal delivery of the bonds direct to the purchasers; and in each such case the carrier shall obtain from the patron a receipt for the bond on the back of the receipt stub (Form 6387), which receipt must show the serial number of the bond and the date delivered.

Each application received through a rural carrier at an office not authorized to issue bonds shall be sent by the postmaster, with the corresponding remittance, to the proper central accounting postmaster by official registered mail. The registry number of the remittance letter and date thereof shall be recorded on the back of the receipt stub (Form 6387) held by the carrier. The registry receipt from the window registration book (Form 3088) shall be endorsed on the back to show contents of letter, nature of remittance (as, currency \$-----; redeemed savings stamps \$-----; or check \$-----), and name of patron whose application is enclosed. The registry receipt, endorsed as outlined, shall be held by the

postmaster as his record of disposition of the remittance.

Savings stamps received in payment for bonds in these transactions must be canceled before being forwarded to the central accounting offices.

Postmasters at central accounting offices shall issue bonds for such applications and shall send them by official mail to the addresses given by the purchasers.

Spoiled Bonds

19. Any bonds spoiled or damaged before or in the process of issue shall be invalidated by writing the word "spoiled" or "damaged" and the name of the post office across the face of the bond and the original registration stub. District postmasters shall forward spoiled or damaged bonds and the corresponding original registration stubs to the central accounting postmaster for credit with their next monthly reports (Form 904). Direct accounting postmasters shall forward spoiled or damaged bonds and original stubs with their monthly reports (Form 904) to the Savings Bond Examiners (Postal Section), Merchandise Mart, Chicago 54, Ill. A suitable notation shall be made on the office record showing the disposition made of the bonds and the stubs.

Errors

20. When an error is made in inscribing on a bond the name and address of the owner, or the name of the coowner or beneficiary, or the month and year of issue, the bond shall be treated as spoiled and a new bond issued in its stead. No notation shall be made on the stub of the new bond to indicate that the bond was issued to replace one that was spoiled, but such notation and the new serial number should be entered on the application (Form 920). If a minor error is made in inscribing the original registration stub of an issued bond and the inscription on the bond is correct (without alteration or correction), the error on the stub may be corrected. In such cases, postmasters at third- and fourth-class offices shall submit with the original stub (but not attached to it) a signed memorandum showing the inscription exactly as it appears on the bond, and the central accounting postmaster shall annotate the stub, stamping it with one of the rubber stamps described below, if applicable. Postmasters at first- and second-class offices have been furnished rubber stamps which give all the information necessary concerning most of the inscriptions that need to be explained, and they shall annotate the stub by using the appropriate rubber stamp, the wordings on the different stamps being as follows:

"Complete name of registrant -----
----- Purchaser declined use of given
name in inscription."—To be used when

a bond is inscribed to show only the initial or initials of the given name or names and the purchaser refuses to have any given name shown.

"Bond actually issued and accounted for in ----- and no alteration or erasure thereon."—To be used when an alteration appears on the stub either in the inscription or the issue date which is not reflected on the bond.

"Given name of Mrs. ----- as inscribed hereon is her own."—To be used in the case of a feminine registrant whose own given name is one generally accepted as masculine; as Mrs. John Smith, who is the wife of Mr. Richard Smith.

The annotation shall be placed on the face of the original stub in such manner as not to efface the inscription or issue date, and it shall be initialed by the postmaster or by a supervisory official or employee designated by the postmaster to assume that responsibility. It is desirable that the annotating of stubs be limited to a minimum number of clerks, who shall familiarize themselves thoroughly with the requirements of the Department in that respect.

When an inscription requires other explanation than the ones stated above, as when a bond is presented for refund of the purchase price, the information should be conveyed by letter addressed to the Bureau of Finance, Division of Postal Savings Banking and Investments. The letter should give a complete description of the bond; that is, serial number, issue date, and name of registrant or registrants.

If the postmaster observes that the address or issue date is omitted from a stub, he shall communicate with the purchaser to ascertain the completeness of the bond and shall fill in the address or date on the stub and, if necessary, on the bond. Such additions should not be initialed.

If an error made by a postmaster in issuing a bond is discovered and the bond is returned to the postmaster during the month of issue, the postmaster, on positive identification of the presenting party as the owner of the bond, shall treat the bond and registration stub as spoiled and shall issue a new bond in its stead. Both district and direct accounting postmasters shall forward the spoiled bonds and the corresponding original registration stubs with their monthly reports (Form 904). Postmasters are not authorized to reissue bonds returned for correction subsequent to the month of issue. (See art. 21 of this chapter.)

Reissue by Department

21. If a bond is returned to the postmaster after the month of issue for correction of the postmaster's error, or if a bond

recalled by the Department is returned during or after the month of issue, or if a bond is returned at any time for correction of an error other than the postmaster's, the postmaster shall complete transmittal letter (Form 922) in triplicate, give one copy to the owner of the bond as a receipt, and forward the bond with the original Form 922 by official registered mail to the Division of Postal Savings Banking and Investments.

If the returned bond was issued under the payroll deduction plan of a business concern and the error was made by the group agent, the bond and transmittal letter (Form 922) shall be accompanied with the group agent's signed statement that the error was made by him. The name or date as it should have been shown on the firm's application or list shall be stated. The group agent's employer or an executive official of the organization should endorse the group agent's statement substantially in the form: "I, _____ (name, official title, and name of concern), certify that _____ (name of group agent), whose signature appears above, has been designated group agent in connection with the payroll allotment plan (or other plan) in this organization for the purchase of U. S. Savings bonds."

If a bond is returned by mail to a postmaster for correction, the envelope in which it was mailed shall be submitted, together with the bond, to the Division of Postal Savings Banking and Investments, who will reimburse the owner for the postage and registry fee, if any was paid.

Acceptable Funds

22. The provisions of chapter XVI, articles 34 and 35, defining what may be accepted in the purchase of money orders shall be applicable to the purchase of savings bonds. Government checks not more than one full fiscal year old may be accepted from responsible persons whose endorsement thereon the postmaster is willing to guarantee, and the bonds may be issued and delivered to the purchaser immediately.

The acceptance of a personal check, cashier's check, bank draft, or other commercial paper is at the risk of the postmaster. When such paper is accepted, a receipt therefor should be given the purchaser, and the bond held pending clearance of the check. The purchaser should be requested to state whether he will call for the bonds or whether they should be mailed to him, and a notation as to the manner and date of delivery shall be placed on the receipt. Sufficient time shall be allowed to insure receipt of notice in the event that the check or draft fails to clear. No funds are available to pay collection charges on checks or drafts accepted in payment of savings bonds, and where the charges cannot be avoided

they should be paid in advance by the purchaser.

At offices other than those operating under the two-division plan, the receipt Form 929-S shall be prepared in duplicate. At two-division offices a triplicate receipt (Form 929) will be required. Before being given to the window clerks, the receipt forms shall be numbered, in duplicate or triplicate according to the needs of the office, and the window clerks shall be required to account for each number. Postmasters may arrange to have the window clerk retain a copy of the receipt, in which case an additional copy will be required.

The bond shall be issued by the window clerk immediately or at the earliest opportunity, and shall be delivered, with the duplicate receipt attached, and the duplicates of spoiled receipts, at the close of the day to the superintendent of money orders, auditor, or other supervisor designated to hold the bonds pending delivery to the purchaser.

The check or draft, or the proceeds thereof, shall be included in the next regular deposit or remittance of savings bond funds. At offices operating under the two-division plan, the triplicate receipt shall be attached to the check or draft and delivered with the day's receipts to the remittance unit or employee who prepares the deposit or remittance; and no check or draft other than a Government check shall be accepted by the remittance unit or such employee for deposit or remittance as savings bond funds unless a copy of the receipt is attached. After being initialed by the remittance unit clerk or other such employee, the triplicate receipt shall be delivered to the superintendent of money orders, auditor, or other supervisor responsible for holding the bonds pending delivery.

If the check is for a less amount than the value of the bond purchased, the difference shall be paid in cash when the check is accepted, and the receipt shall be modified accordingly. No check for an amount in excess of the value of the bond purchased should ordinarily be accepted; but if as a matter of accommodation, a postmaster accepts a check for an excess amount, the difference between the amount of the check and the value of the bond shall be entered on the receipt, and the amount thereof shall be withdrawn from current savings bond cash and held in trust to be given to the purchaser when the bond is delivered. Obviously, postmasters at offices where little savings bond business is transacted will not be able to accommodate purchasers in this manner.

After allowing ample time for the check or draft to clear, as shown by the notation on the receipt, the official designated for that purpose shall effect delivery of the bond. In each instance a notation that delivery has been made and the date thereof

shall be entered on the duplicate receipt. The duplicate receipts shall be retained for 6 months and the triplicate copies may be disposed of when delivery is made.

Neither the monthly reports on Form 904 nor station reports on Form 914 shall be delayed pending clearance of checks or drafts. If the check or draft is dishonored, the purchaser shall be notified, the bond treated as spoiled, and the records adjusted to reflect the spoiling of the bond and the elimination of credit for the deposit or remittance. Likewise, adjustment entries shall be made on the account current (Form 904) for the month in which notice of nonclearance is received whenever such notice involves a check or draft previously reported as deposited or remitted.

In the case of mail order purchases, the receipt Forms 929 or 929-S shall be used and the same procedure observed. The original receipt need not be sent the purchaser unless it is anticipated that the collection will be greatly delayed.

If a postmaster is unwilling to accept responsibility for a check or draft presented for the purchase of bonds, he shall inform the patron that the Department does not require the general acceptance of checks, but that the Treasury Department and Federal Reserve banks will accept them in

the purchase of savings bonds applied for by mail.

Limitation on Holdings

23. The amount of bonds of series E originally issued during any one calendar year to any one person that may be held by that person at any one time shall not exceed \$5,000 maturity value for each calendar year up to and including the calendar year 1947 and \$10,000 maturity value for each calendar year thereafter. In computing the amount which any one person may hold at any one time, the amount of bonds held in co-ownership form may be applied to the holdings of either of the co-owners, but will not be applied to both; or the amount may be apportioned between them. For the calendar year 1948 and each year thereafter no excess exists if in any particular group of co-owners the entire amount held can be allocated to the various co-owners without causing the holdings of any one person to exceed the aggregate amount of \$10,000, maturity value, including any amount chargeable to him individually. The order in which the names of the co-owners appear on the bonds is unimportant.

The following example will indicate the scope and possibilities of registration within a family group for 1948 and thereafter:

Registered	Allocated to—					
	Father John	Mother Mary	Peter	William	Helen	Jane
John Doe	\$10, 000	.....	.....	.....	.....	.....
Mary Doe	\$10, 000	.....	.....	.....	.....
John Doe or Peter Doe	\$10, 000	.....	.....	.....
John Doe or William Doe	\$10, 000	.....	.....
Mary Doe or Helen Doe	\$10, 000	.....
Mary Doe or Jane Doe	\$10, 000

Thus, while John and Mary Doe each may have \$10,000 in individual ownership, they can also have \$20,000 more in co-ownership with their children.

Alien Ownership

24. Treasury Department regulations provide that (1) residents of the United States, including any resident alien who is a citizen of an enemy nation, (2) citizens of the United States temporarily residing abroad, and (3) nonresident aliens employed in the United States by the Federal Government or an agency thereof, are eligible to be named as owners, co-owners, or designated beneficiaries on bonds originally issued on or after April 1, 1940, or on authorized reissues thereof. Also under those regulations, nonresident aliens who are not citizens of enemy nations may be

named as co-owners or beneficiaries upon original issue of such bonds, and by virtue of a ruling of the Treasury they may also be named as co-owners or beneficiaries on authorized reissues.

Nonresident aliens, whether owners, co-owners, or beneficiaries succeeding to title on the death of the owner or succeeding to title upon the death of a surviving co-owner or beneficiary, will be entitled only to request and receive payment either at or before maturity.

The term "United States," as used above, includes the Territories, insular possessions, and Canal Zone.

Office Records

25. A daily record shall be kept of savings bond business in the daily savings bond cash and stock summary, Form 950 for first-

class offices and Form 950-T/F for district offices.

Reports and Remittances of Stations and Branches

26. Superintendents at savings bond branches and stations shall prepare reports on Form 914 for each day in which savings bond business is transacted and shall promptly submit them, together with original stubs of sold bonds, original stubs and bonds that have been spoiled, and the proceeds of sales, to their main offices. Postmasters may require the superintendents of branches and stations to submit "No business" reports on Form PS 621-B for days other than Sundays and holidays when no savings bond business is transacted.

Disposition of Funds, Except Canceled Savings Stamps, by Offices Other Than Central Accounting and Washington, D. C. (See art. 29 of this chapter—Disposition of canceled savings stamps.)

27. Postmasters at all offices, other than central accounting and Washington, D. C., shall remit savings bond funds daily to their respective central accounting postmasters, using Form 990 and indicating thereon by the notation "For credit in -----" the month in which credit will be applied; but no remittance of less than \$50 need be made except on the last day of the month in closing the account, when all savings bond funds on hand, including canceled savings stamps, shall be disposed of. To facilitate replacement in the event of loss, postmasters shall keep adequate records of checks or drafts included in remittances.

Where there is a local general depository bank for public funds, the postmaster shall obtain drafts payable at the city in which the central accounting postmaster is located; or if not convenient to obtain drafts payable at that point, he shall obtain drafts payable at the Federal Reserve bank or branch in the district in which the remitting office is located. Various official funds may be covered for remittance purposes by a single draft accompanied by individual remittance letters.

Where there is no local general depository bank for public funds, but where one or more local banks have been designated as limited depositories by the Secretary of the Treasury, the postmaster shall deposit his savings bond receipts temporarily in such a bank, as provided in chapter XXII, arts. 47 to 53, and shall remit by official check.

Where no bank has been designated as either a general or limited depository for public funds, the postmaster may remit in one of the following ways: (1) By establishing a temporary checking account with a local bank; (2) by obtaining a bank draft or cashier's check; or (3) by sending funds by registered mail. With the first and sec-

ond methods, a bank which is a member of the Federal Deposit Insurance Corporation shall be used. Central accounting postmasters shall inform the Division of Postal Savings Banking and Investments, if unable to negotiate without expense the checks or drafts received as remittances or if unable to obtain immediate credit therefor.

When a draft drawn on a bank in the town where the central accounting office is located is accepted by a remitting postmaster in payment of savings bonds, collection charges, which might be involved if it were deposited in the remitting postmaster's official checking account, may probably be avoided by sending the draft itself as part of the day's remittance to the central accounting postmaster.

If a remittance contains currency or coin, it must be registered and sent by the last authorized registered dispatch for the day. At offices where remittances are regularly made by bank draft or official check, funds accumulated after banking hours may be held until the next day, unless the safeguarding facilities are inadequate, in which case a special registered remittance of accumulated funds shall be made if an authorized registered dispatch is available.

Disposition of Funds, Except Canceled Savings Stamps, by Central Accounting Offices and Washington, D. C.

28. Central accounting postmasters shall deposit the proceeds of savings bond sales and saving bond funds received from other postmasters, except that part represented by canceled savings stamps, with the Treasurer of the United States through Federal Reserve banks and branches and United States depository banks for credit of the Postmaster General, U. S. Savings bond account, using the appropriate symbol number. The postmaster at Washington, D. C., shall deposit surplus savings bond funds direct with the Treasurer of the United States. Treasury Department Form 5560, in quadruplicate, shall be prepared to cover each deposit.

Each remittance received from direct and district accounting postmasters shall be receipted for by central accounting postmasters on Form 990, and the remittances from direct and district accounting postmasters shall be recorded separately on the daily reports (Forms 940-A and 940-C/A). Credit for bonds sold at district offices, as indicated by their remittances, shall not be taken in the savings bond forms account of the daily reports at central accounting offices until the monthly reports on Forms 904 and 905 are received, at which time the stock disposed of at those offices shall be credited in the forms account and the reported bond sales debited in the cash account. The charge for the total of the month's remittances received from district offices, as recorded on Forms 940-A and

940-C/A, shall be offset by a credit adjustment entry of the amount with the notation "Cash received from district accounting offices transferred to bonds sales."

Disposition of Concealed Savings Stamps

29. Postmasters at offices that have been furnished special perforating equipment for canceling savings stamps shall send canceled savings stamps to the Register of the Treasury, Chicago Branch, Merchandise Mart, Chicago 54, Ill., by official registered mail, for credit only to the Postmaster General's savings bond account, accompanied with certificate of deposit (Treasury Department Form 5560), in quadruplicate, and an advice of shipment (Form 976).

Postmasters at offices that have not been furnished special perforating equipment shall remit to the central accounting office savings bond funds represented by canceled savings stamps once each month or more often, according to the volume of business or as may be specifically directed by the central accounting postmaster. Canceled savings stamps may be included with other remittances if bond funds are not available. Remittances containing canceled savings stamps shall be registered.

Report of Loss of Bonds or Funds

30. The loss or destruction of savings bonds or funds shall be reported immediately to the inspector in charge of the division in which the office is located, as provided in chapter I, article 106; and in addition thereto, reports shall be forwarded immediately to the Bureau of Finance, Division of Postal Savings Banking and Investments, or to the central accounting postmaster in the case of a district office, giving the serial numbers and denominations of the bonds lost or destroyed. The report shall show the date and manner of the loss or destruction, and shall contain a certification of the postmaster to the effect that the bonds referred to have not been sold or issued by him, and that in case of their recovery at any future date they will be returned immediately to the Department.

District Office Reports

31. Immediately after the close of business on the last day of each month district postmasters shall prepare reports on Form 904, in duplicate, showing their savings bond business for the entire month; and on Form 905, in triplicate, showing by denominations the inclusive serial numbers of bonds sold, spoiled, or damaged during the month covered by the report. They shall retain one copy each of Form 904 and Form 905, and shall forward to their respective central accounting postmasters by ordinary mail one copy of Form 904 and two copies of Form 905, together with the original reg-

istration stubs of all bonds sold during the month and the original stubs and bonds that have been spoiled or damaged. The envelope or label shall be plainly marked "Form 904 for — (month)," and no savings bond funds nor canceled savings stamps shall be included in this dispatch. If no business was transacted during the month, a report on Form 904 shall be submitted showing the stock balances and the notation "No business transacted" written across the cash account.

Examination of District Office Reports by Central Accounting Offices

32. Central accounting postmasters shall examine the reports on Forms 904 and 905 to see that they reflect correctly the business transacted at each district office as indicated by the original stubs received with the reports, and by reference to the remittance letters on file or the schedule of remittances (Form 989) shall ascertain whether the exact proceeds of bonds reported sold have been received. They shall promptly notify and instruct postmasters with respect to any overage or shortage in remittances and also with respect to any other consequential errors or discrepancies in the report. District postmasters who consistently delay their monthly reports or fail to dispose of their savings bond funds as provided in article 27 of this chapter shall be reported to the inspector in charge of the district.

Direct Accounting Office Reports

33. Direct accounting postmasters shall prepare and forward to the Savings Bond Examiners (Postal Section), Merchandise Mart, Chicago 54, Ill., monthly U. S. Savings bond reports on Form 904 as soon as practicable after the close of the month for which the account is rendered. An abstract (Form 905), in duplicate, shall be prepared showing the quantity and serial numbers of all bonds sold, spoiled, or damaged during the month covered by the account. An individual abstract shall be submitted for the main office and each branch and station authorized to sell savings bonds. This abstract, together with the original registration stubs listed thereon and all spoiled or damaged bonds, shall be forwarded with the account current (Form 904) by ordinary mail. A copy of the account current (Form 904) and of each abstract (Form 905) shall be retained.

Central Accounting Office Reports

34. The account current of a central accounting postmaster shall include all bond stock held at branches, stations, and assigned district offices and shall reflect all business transacted thereat. Amounts due from branches, stations, or district offices on account of sales shall be included in the

amount reported as cash on hand. An individual abstract (Form 905), a recapitulation thereof on Form 917, and supporting original registration stubs and spoiled or damaged bonds shall be submitted for the main office, and for each branch, station, and district office. In addition, central accounting postmasters shall report on Form 991, listed alphabetically by offices, the total of the remittances received from other first-class post offices on account of the sale of U. S. Savings bonds. Postmasters at offices that do not have cash accounting machines shall describe each remittance on Form 991. The total of the remittances listed on Form 991 shall be debited appropriately in the accounts current of central accounting postmasters. So far as possible, funds received from other first-class offices shall be charged on the central accounting postmaster's report (Form 904) for the month indicated on the remittance letter (Form 990). However, funds represented thereby will be deposited for credit in the month during which deposits are made. Forms 991 and 989 will accompany the monthly account current Form 904.

Safekeeping of Bonds

35. Savings bonds will be held in safekeeping, without charge, by the Treasurer of the United States or any Federal Reserve bank if the holder so desires. Form PD 1423 and envelope Form 928 are furnished for transmitting bonds for safekeeping. Postmasters shall assist patrons in arranging for the safekeeping of bonds, but shall not act as safekeeping agents. Patrons shall be required to pay the postage and registration fee on bonds transmitted to the safekeeping agent. The minimum registration fee will provide ample protection.

NOTE.—Any bond issued by a postmaster in response to a mail order, according to a list tendered by a business firm, school, or association, or issued by such concern and submitted to a post office for verification and authentication, may be sent by the postmaster, if the purchaser so desires, to the Treasurer of the United States or a Federal Reserve bank for safekeeping, by official mail.

The postmaster shall enclose with the bond a statement that it is being forwarded for safekeeping in accordance with the wish of the purchaser. It is not necessary to include completed requests for safekeeping (Form PD 1423). This authorization does not apply to bonds purchased through window transactions.

Payment and Certification

36. General.—U. S. Savings bonds may be paid at any time after 60 days from the issue date at qualified banks and trust companies, Federal Reserve banks, and the Treasury Department. They shall not be paid at any post office, but postmasters generally shall assist holders in securing payment. Any postmaster may certify to the request for payment on the back of a savings bond, provided that he is positive the person presenting it is the person whose name is inscribed on the face of the bond,

and that there is no evidence thereon of erasure or alteration. Registered savings bond owners who are unable to sign their names to requests for payment may sign by mark. In each such case, however, the mark of the owner shall be witnessed by at least one disinterested person in addition to the certifying officer. The postmaster shall require positive identification, as he will be held fully responsible therefor. The postmaster shall advise the applicant for payment to forward the bond, with the request for payment on the back thereof properly executed, to the Treasurer of the United States, Washington 25, D. C., or to any Federal Reserve bank. Savings bonds forwarded for payment shall not be transmitted as official matter, but shall be sent at the expense and risk of the owners, who should be encouraged to send the bonds by registered mail. The minimum registry fee will provide ample protection. Postmasters should not certify bonds which are to be presented to banks or trust companies for payment.

37. Persons who may certify to request for payment.—The following post office officials may certify to the request for payment of bonds: Postmaster, acting postmaster, or post office inspector in charge of the post office; and at any post office, classified branch, or station, any supervisor, or clerk temporarily in charge of the office, or any clerk or carrier specially designated in writing by the postmaster. If an official other than the postmaster, acting postmaster, or post office inspector in charge of the post office certifies to the request for payment, he shall certify in the name and title of the postmaster, followed by his own signature and official title. The specially designated clerk or carrier shall sign as "Designated Clerk" or "Designated Carrier."

Undeliverable Bonds

38. Postmasters should endeavor to deliver bonds which they have issued after receiving payment in full, but if they are unable to deliver such bonds, the undeliverable bonds shall be sent by registered mail to the Bureau of Finance, Division of Postal Savings Banking and Investments, after holding them for 30 days.

In the case of a bond that has been mailed and the addressee is not at the address given, if the addressee has filed a regular change of address, the bond shall be forwarded. When a change of address has not been filed or the addressee is deceased, the bond shall be returned immediately to the issuing agent without recourse to directory service.

If a lost bond is turned in at a post office, the postmaster, in his discretion, may deliver it to the owner or endeavor to effect delivery. If the turned-in bond remains unclaimed for 30 days, it shall be treated as an undeliverable bond.

Each undeliverable or turned-in bond sent to the Division of Postal Savings Banking and Investments should be accompanied with a letter of transmittal describing the bond by serial letter and number, maturity value, date of issue, and name and address of the inscribed owner and of the coowner or beneficiary, if any. In describing an undeliverable bond, the name of the purchaser shall be given if known, and there shall be included a statement as to what steps were taken to effect delivery. In addition, if the bond was purchased under the payroll savings plan, the employee's social security number, if ascertainable, and the name of the employer shall be given.

In describing a turned-in bond, the name of the issuing post office or other issuing agent shall be given, and there shall be included a statement as to how the bond came into the possession of the postmaster. Postmasters should either retain copies of their transmittal letters or keep a record completely descriptive of each bond disposed of under these instructions.

If an undeliverable or turned-in bond which has already been sent to the Department is claimed by the owner, the postmaster shall so inform the Division of Postal Savings Banking and Investments.

Undeliverable mailings of U. S. Savings bonds not in the special penalty envelopes and unclaimed bonds found loose in the mails shall be treated as dead-letter material. All such bonds shall be reported by the postmaster where the dead-letter branch is located to the Division of Loans and Currency, Treasury Department, Merchandise Mart, Chicago 54, Ill. The report shall include the inscription, name of the issuing agent, issue date and serial number of the bond. A copy of the report shall be forwarded to the Division of Postal Savings Banking and Investments. The bonds shall be held at the dead-letter branches for one year, provided that postmasters shall transmit any such undeliverable bond to the Division of Loans and Currency, Treasury Department, Washington 25, D. C., or to the Division of Loans and Currency, Treasury Department, Merchandise Mart, Chicago 54, Ill., upon receipt of a claim in writing from either of those divisions properly identifying the bond. If the bonds remain unclaimed after having been held the required length of time, they shall be sent to the Division of Postal Savings Banking and Investments.

Payroll Savings Plan

39. Object.—The payroll savings plan, which has been adopted on a Nation-wide scale by Government departments and agencies, business houses, and commercial concerns, is by Executive order sponsored and promoted by the Treasury Department for the purpose of encouraging the purchase of

savings bonds through allotments of pay and thus establishing habits of thrift. The Post Office Department has approved the plan and made it available to employees of the Department, of first- and second-class post offices, of the Inspection Service, of the Postal Transportation Service, and to rural carriers of all offices.

40. Authorizations.—Each participant in the voluntary payroll savings plan by means of a pledge card (Form 2254) will authorize the allotment of a portion of each salary payment and will indicate the denomination of bond desired and the manner in which the bond shall be inscribed. This pledge will remain in effect indefinitely unless formal notice in writing is filed changing the particulars. A participant may at any time file a new pledge increasing or decreasing the amount of the allotment, changing the name or names to be inscribed on the bond or the denomination of the bond, or canceling the pledge. Form 2254 is the basic record connected with the voluntary payroll savings plan and should be retained as a part of the permanent files of the office.

41. Allotments.—The amount authorized to be withheld from the earnings of each pay period shall be optional with the employee, but should be a multiple of \$1.25 so that the individual accounts may be balanced out periodically. The bond allotment table below may be of assistance to employees in completing pledges. The smallest allotment shown in the table is \$3.75. It is believed very few employees will wish to pledge any less amount. However, postmasters at their discretion may accept pledges for \$2.50 or even \$1.25.

The amount of the allotment withheld each pay period shall be entered on the individual earnings record (Forms 1590, 1590-SB, or 1591) of the employee and carried in the column provided for the unapplied balance until the amount withheld is sufficient to complete the purchase price of the bond of the denomination requested in the authorization.

42. Issuance of bonds.—As soon as the allotments withheld are sufficient to complete the payment for a bond of the denomination requested, the bond shall be issued in accordance with the instructions for the inscription embraced in the authorization (Form 2254) and dated as of the 1st of the month in which the final deduction to complete the payment was earned, unless the bond is of the \$50 denomination or higher and five or more deductions are required to accumulate the purchase price, in which case the "Issue date" shall be the 1st of the month in which one-half of the purchase price is accumulated. The value of the bond issued shall be entered in the column "Purchases and Refunds" on the individual earnings record (Forms 1590, 1590-S/B, or 1591); the

Bond allotment table

Amount allotted each pay period	Number of deductions required before bond may be issued					
	\$25	\$50	\$100	\$200	\$500	\$1,000
\$3.75	5	10	20	.....	.....	.....
\$5.00	*4	*8	15	.....	.....	.....
\$6.25	3	6	12	24	.....	.....
\$7.50	*3	5	10	20	.....	.....
\$9.37-\$9.38	2	4	8	16	.....	.....
\$10.00	*2	*4	*8	15	.....	.....
\$12.50	*2	3	6	12	.....	.....
\$15.00	*2	*3	5	10	25	.....
\$18.75	1	2	4	8	20	.....
\$20.00	*1	*2	*4	*8	*19	.....
\$22.50	*1	*2	*4	*7	*17	.....
\$25.00	*1	*2	3	6	15	30
\$30.00 .....	.....	*2	*3	5	*13	25
\$37.50 .....	.....	1	2	4	10	20
\$40.00 .....	.....	*1	*2	*4	*10	*20
\$50.00 .....	.....	*1	*2	3	*8	15
\$75.00 .....	.....	.....	1	2	5	10

* Unapplied balance to be carried forward and applied on purchase of next bond.

NOTE.—Bonds of \$50 denomination or higher requiring 5 or more deductions will be dated as of the 1st of the month in which the accumulations equal ½ of the purchase price.

serial number of the bond issued shall be entered in the column "Bond No."; and the unapplied balance, if any, shall be carried forward. For example, if the authorization specifies a bond of the \$25 denomination and a \$5 allotment, a bond shall be issued after the fourth deduction and the balance of \$1.25 carried forward for application on the payment of the next bond. The stubs of all bonds issued under the payroll-savings plan shall be imprinted on the right-hand margin with the special rubber stamp reading, "Payroll Savings." This stamp may be omitted if the special payroll-savings authentication stamp is used. As a general practice, bonds issued under the payroll-savings plan shall be delivered to the employee in person, but when the circumstances warrant they may be sent by ordinary mail, not registered.

43. *Refund of deductions.*—If an employee is separated from the service or cancels his pledge before a sufficient amount has accumulated to purchase a bond of the denomination specified in the authorization, refund of the unapplied balance shall always be made and the authorization (Form 2254) withdrawn from the files and marked "Closed." In no case shall the postmaster accept cash to complete the purchase price of a bond. The individual earnings record (Forms 1590, 1590-S/B, or 1591) shall be used in the preparation of the public voucher for refunds (Standard Form No. 1047), which shall be completed for each such refund. After the refund has been made, the U. S. Savings bond portion of the individual earnings record shall be closed with appropriate entries, and the date of the refund shall be entered in the "Remarks"

column thereof. In all refund cases Standard Form No. 1047 will be prepared in favor of the employee from whose wages the deductions were made, and if the refund is made by cash, the signature of the payee must be secured on the form. Form 1047 shall be transmitted with the postal account, and if more than one form accompanies the account, they must be scheduled on Standard Form No. 1064.

44. *Record and reports.*—Allotments of earnings withheld for the purchase of bonds shall be debited in A/C 076 of the postal account at the time the relevant salary payments are made. The allotments will then be transferred to trust funds by a credit entry in A/C 520 and a debit entry in trust fund A/C 637 where the amount will be carried until such time as the allotments equal the purchase price of the bond to be issued or a refund is made. When the bond is issued, the amount shall be withdrawn from trust funds by official check or cash and deposited as bond funds. The withdrawal from trust funds and the deposit to the bond account shall both be reflected in the month in which the bonds are actually issued. Savings bonds will be issued and delivered to employees after each semimonthly pay period in which sufficient balances have accumulated in the individual accounts to cover the purchase price of the bonds. Savings bonds issued under the payroll-savings plan shall be shown in the daily savings-bond cash and stock summary, Form 950 or Form 950-T/F (Forms 940-A and 940-C/A at two-division plan offices), separately from those issued to the public, and reported on Form 904 under item 2 as "Payroll deduction sales." If in

any month no bonds have been issued under the plan, that fact must be indicated by writing the word "None" after "Payroll deduction sales" in A/C 02 on the monthly account current (Form 904). A notation of the total value of bonds issued under the payroll-savings plan shall be entered above the postmaster's signature on the regular monthly abstract of savings bonds sold (Form 905) in the following form: "Payroll deduction sales \$....." If no bonds were issued under the plan, the word "None" should be entered on the abstract (Form 905) in the appropriate space. Central accounting postmasters shall prepare Form 917 in the usual manner, and in addition shall show by offices the total value of the payroll deduction sales reported by postmasters at offices of the second class, which together with the payroll deduction sales of their own offices will be the total to be reported as "Payroll deduction sales" in A/C 02 of the monthly account current (Form 904).

45. Voluntary cash purchases.—In order that the Postal Service may receive full credit for its participation in the savings bond program, employees of the Postal Transportation Service and the Inspection Service should report their cash purchases of bonds to their respective division headquarters on Form DSS-2. Post office employees, including rural carriers, should report their cash purchases of bonds to their postmasters on Form DSS-2. Postmasters at all offices will send the reports on Form DSS-2 received from rural carriers to the rural carrier's disbursing office. Postmasters at second-, third-, and fourth-class offices will send the Forms DSS-2 received from their employees, except rural carriers, together with the reports of their own cash purchases, to their central accounting postmasters. Central accounting postmasters will report the total value of bonds reported purchased by postmasters and employees at second-, third-, and fourth-class offices, exclusive of rural carriers, on Form 904. Postmasters at other first-class offices will report cash purchases by employees of their offices on Form 904 also.

Damaged Bonds

46. When an unissued savings bond is imperfectly printed, torn, mutilated, or damaged, but not in such manner as to make illegible or uncertain the serial number on the bond itself, the bond shall be treated as spoiled and submitted in the usual way with the monthly savings bond report.

If an unissued savings bond is imperfectly printed, torn, mutilated, or damaged so that all or part of the serial number on

the bond is missing, or if the imperfection, mutilation, or damage makes the exact number on the bond itself uncertain, or if a bond is incorrectly numbered, even though perfect in other respects, such bond, together with the stub, shall be forwarded to the Division of Postal Savings Banking and Investments. The office record shall be annotated to show the disposition made of the bond. The bond shall be carried as stock on hand until advice is received that credit has been allowed.

If a bond is defective in any respect as outlined above and is inadvertently issued, it should be recalled immediately and a report of the matter made to the Division of Postal Savings Banking and Investments, who will issue the appropriate instructions. A suitable receipt should be given to the bond owner.

Punch Card Reports

47. Postmasters at all savings bond offices shall report the total amount of their savings bond sales monthly to the Federal Reserve bank of their respective districts on punch card report forms furnished each month by the Treasury Department, Chicago Branch. These reports should cover the value at selling price of all savings bonds sold during the calendar month, including bonds actually issued to post office employees under the payroll savings plan.

Correspondence

48. Communications relative to savings bonds should be addressed to the bureau of the Post Office Department having jurisdiction over the matters under discussion and not to any other department of the Government, with the exception of (1) necessary correspondence with the Register of the Treasury, Chicago Branch, concerning shipments of canceled savings stamps, and (2) regular reports of the volume of savings bonds sales which postmasters have been specifically authorized to make to Federal Reserve banks and to representatives of the Savings Bond Division of the Treasury Department. Any postmaster receiving requests for other information regarding savings bonds from other departments of the Government, or their representatives or agents, shall forward the requests to the Bureau of Finance, Division of Postal Savings Banking and Investments. If the information sought can be conveniently obtained, it shall be incorporated in the postmaster's letter transmitting the request; if not, the postmaster shall submit the request to the Division of Postal Savings Banking and Investments without the information and await instructions.

CHAPTER XIX

U. S. Savings Stamps

WHERE SOLD

1. U. S. Savings stamps shall be offered for sale at all post offices. Postmasters shall extend to rural carriers, on routes where there is a demand for savings stamps, a reasonable credit in such stamps. Savings stamps shall be sold to business houses, schools, institutions, or other organizations that desire to purchase them for resale, but savings-stamp credits shall not be extended outside the Postal Service.

SALE TO BE ENCOURAGED

2. The sale of U. S. Savings stamps shall be encouraged. A supply adequate to meet the public need shall be kept on hand, and albums, cards, or other devices furnished by or with the approval of the Secretary of the Treasury to which U. S. Savings stamps may be affixed after purchase, shall be kept on hand, and distributed without cost to stamp purchasers and, in reasonable quantities, to persons, firms, or organizations engaged in promoting savings-stamp sales.

The savings-stamp albums furnished or approved by the Treasury Department for mounting savings stamps shall be requisitioned by postmasters at first-class offices from the Division of Equipment and Supplies, and by postmasters at other offices from their central accounting postmasters.

A different album is furnished for each denomination of stamps.

FUNDS ACCEPTABLE FOR SALE OF STAMPS

3. The provisions of Chapter XVI, articles 34 and 35, defining what may be accepted for the purchase of money orders, shall be applicable to the purchase of savings stamps. Government checks may be accepted from responsible persons whose endorsement thereon the postmaster is willing to guarantee. Personal checks, cashier's checks, bank drafts, or other commercial paper may be accepted at the risk of the postmaster, but delivery of the stamps so purchased shall be withheld until the check or draft has cleared.

DENOMINATIONS

4. U. S. Savings stamps are available in denominations of 10 cents, 25 cents, 50 cents, 1 dollar, and 5 dollars.

REQUISITIONS FOR STOCK

5. U. S. Savings stamps in denominations of 10 cents, 25 cents, 50 cents, and 1 dollar are printed in sheets of 100; and in the denomination of 5 dollars in sheets of 25. The 10-cent and 25-cent stamps are also bound in books which are packaged in lots of 10. Books of 50 10-cent savings stamps sell for \$5, and books of 40 25-cent savings stamps sell for \$10. Postmasters at central accounting offices and the postmaster at Washington, D. C., shall submit requisitions quarterly on Form PS 311-B for U. S. Savings stamps to the Bureau of Finance, Division of Stamps and Philately, while there is still 2 to 4 weeks' supply of stamps on hand. The requisitions shall be for full sheets; and stamp books shall be ordered in multiples of 10.

FIXED CREDIT

District Offices

6. Postmasters at first-class offices other than central accounting offices and Washington, D. C., and at offices of the second, third, and fourth classes are granted fixed credits in U. S. Savings stamps by their respective central accounting offices.

Credits in U. S. Savings stamps shall ordinarily be the equivalent of a 4 months' supply except that no credit shall be for an amount less than \$5. They shall be receipted for on Form 3367 and each such receipt shall be modified to show that it covers savings stamps and shall be prepared in duplicate. The postmaster at the office having the fixed credit shall sign both copies, return the original to the central accounting office, and retain the duplicate. Postmasters having fixed credits must have on hand at all times the full amount of their assigned credits either in savings-stamp stock, canceled savings stamps, cash, or other representation of value.

Individual Fixed Credits

7. Window clerks and superintendents or clerks in charge of branches and stations and rural carriers shall be assigned fixed credits in savings stamps, which shall be receipted for on Form 3367-B, suitably modified.

REPLENISHING FIXED CREDITS**District Offices**

8. Postmasters at first-class offices other than central accounting offices and Washington, D. C., and at offices of the second, third, and fourth classes shall send their requisitions to their respective central accounting postmasters, using the combined remittance letter and requisition, Form PS 311-F/C, ordinarily once a month; but if the fixed credit is for \$100 or less, it need not be replenished until the accumulated funds equal one-fourth of the credit. With the approval of their central accounting postmaster, they shall order savings stamps in lots of 10 or multiples of 10, except the \$5 stamp, which may be ordered as needed. They shall apply to their respective central accounting postmasters direct to increase or decrease savings stamp credits.

Individual Fixed Credits

9. Individual fixed credits shall be replenished daily, except when the credit is less than \$100, in which case it shall be replenished whenever the accumulated funds amount to one-fourth of the credit.

EXAMINATION AND VERIFICATION OF STOCK

10. Packages of savings stamps shall, on receipt, be opened and counted jointly by the postmaster or his authorized representative and a witness. The postmaster shall check the stock received with the accompanying invoice, Form PS 515 or PS 311-F/C. When the quantity does not agree with the invoice, the postmaster, if at a central accounting office or Washington, D. C., shall make immediate report of the discrepancy, with the invoice attached, to the Division of Stamps and Philately, or if at an office having a savings stamp fixed credit, to the central accounting postmaster; and shall hold the shipment intact and carefully preserve the wrapper. In case of shortage, the correctness of the report shall be certified by the postmaster on his official oath and attested by the witness.

ACCOUNTABILITY FOR STOCK

11. Postmasters shall be held accountable for all savings stamps sent them for sale and shall retain in their personal custody the supply of savings stamps not in use at

windows, or shall designate some official or clerk, other than a clerk engaged in window work, who shall be responsible for safeguarding the savings stamp stock. Savings stamps shall not be loaned or sold by one postmaster to another. They shall, in all cases, be obtained by requisition. Upon receipt of savings stamps at a central accounting office or at Washington, D. C., the postmaster shall immediately charge himself with the face value thereof, regardless of their condition.

PROTECTION OF STOCK

12. Savings stamps and records shall be kept in good condition and be given the same protection as is required by articles 3 to 9, chapter XXII, for postage stamps and postal records.

DISPOSITION OF DAMAGED STOCK

13. If savings stamps are received at a central accounting office or at Washington, D. C., in a damaged condition or become damaged by fire or otherwise while in the possession of the postmaster, they shall be sent to the Division of Stamps and Philately for redemption. An itemized statement of the quantity returned and a full explanation of the cause of the damage shall be prepared in duplicate. The original shall accompany the returned stamps, which shall be counted, prepared for mailing, and dispatched in the presence of a witness; and the duplicate shall be retained by the postmaster; but credit shall not be taken until formal authorization is received from the Department. If the value of the stamps cannot be ascertained from an examination of them, they shall nevertheless be forwarded, and the postmaster will be informed of their redemption value if it can be determined. The postmaster at an office having a savings stamp fixed credit shall return damaged stamps to the central accounting office in exchange for new stock.

REPORT OF LOSS OF STOCK OR FUNDS

14. The loss or destruction of savings stamps or saving stamp funds, including canceled savings stamps, shall be reported immediately to the inspector in charge of the district in which the office is located, as provided in article 106, chapter I, and article 23, chapter XXII, and to the Bureau of Finance, Division of Postal Savings Banking and Investments, if the loss occurred at a central accounting office or at Washington, D. C., or to the central accounting postmaster if the loss occurred at an office having a savings stamp fixed credit. The report shall show the date and manner of the loss or destruction, contain a descrip-

tion of the items involved, and state whether the loss was such that it can be established that the stamps will never be presented for redemption.

REQUISITIONS TO REPLACE LOST OR DAMAGED STOCK

15. Requisitions to replace savings stamps that have been lost, destroyed, or rendered unserviceable for any other reason shall be made in the usual manner, except that the requisition shall be plainly marked "To replace stock lost or damaged."

DEPOSIT AND REMITTANCE OF FUNDS

16. Postmasters at central accounting offices and Washington, D. C., shall debit daily, on the postal account, proceeds from the sale of savings stamps at the local office and all other offices as reflected by the requisitions filled. They shall include the amounts of such sales with other surplus funds deposited under Symbol 47001. So far as practicable, postmasters at offices having a savings-stamp fixed credit shall dispose of all savings-stamp cash on hand when making remittances. They shall, however, observe the requirement that savings stamps of the 4 lower denominations be ordered in lots of 10, or multiples of 10. To facilitate replacement in event of loss, postmasters shall keep adequate records of checks and drafts included in remittances or deposits.

DEPOSIT OF CANCELED SAVINGS STAMPS

17. Postmasters at central accounting offices and Washington, D. C., shall send canceled savings stamps to the Register of the Treasury, Chicago Branch, Merchandise Mart, Chicago 54, Ill., as deposits for credit to the Postmaster General's savings-bond account, using Treasury Department Form 5560. Postmasters at other first-class offices that have been furnished with special perforating equipment shall send canceled savings stamps to the Register of the Treasury, Chicago Branch, as deposits for credit only to the Postmaster General's savings-bond account, using Treasury Department Form 5560; and at the close of each month shall include with any type of remittance redeemed savings stamps in excess of the amount that can be taken into the savings-bond account. Postmasters at other first-class offices and at second-, third-, and fourth-class offices may include canceled savings stamps with any type of remittance to their central accounting office. Remittances containing canceled savings stamps must be registered. Each shipment

of canceled savings stamps to the Register of the Treasury must be accompanied by the original copy of the Advice of Shipment, Form 976; and by the four copies of the quadruplicate certificate of deposit, Form 5560.

PREPARATION OF CANCELED SAVINGS STAMPS FOR DEPOSIT WITH THE REGISTER OF THE TREASURY

18. The following instructions shall be observed in preparing canceled stamps for dispatch to Chicago:

(a) Except when the number of albums available for the package is less, canceled albums shall be packaged in lots of 50 disregarding the denominations of the savings stamps.

(b) For each package a package ticket, Form 977, shall be prepared, on which the postmaster shall enter the serial number of the Advice of Shipment, Form 976, the number of the albums, and the value of the canceled savings stamps.

(c) Each package of the shipment shall be numbered beginning with "1", and the last package shall be indicated by "X" following the last number.

(d) There shall be included in each package an adding machine list of the albums therein, the list to be placed just below the package ticket.

(e) The clerk who counted the savings stamps and the clerk who listed the albums on the tape shall place their initials or names legibly on each package ticket.

(f) Each package ticket shall be post-marked distinctly to show the date the package was prepared for shipment.

(g) Packages shall be listed on the reverse of Form 976, Advice of Shipment, by number, showing the number of albums and value of each package. The columns on the back of Form 976 headed "Package No." shall be used to record both the package number and the number of albums.

(h) If redemptions are comparatively heavy, shipments should be made in lots of approximately 1,000 albums. If redemptions are light, all albums should ordinarily be disposed of in the middle and at the end of each month. Offices which accumulate more than 1,000 albums per day shall prepare individual shipments not to exceed 2,000 albums.

(i) Each pouch shall be designated as a shipment and assigned a serial number. A Form 976 shall be prepared to cover it and the serial number thereof entered on the pouch label. A shipment shall consist of not more than one pouch and the rotary number shall be entered on Form 976.

(j) Each package shall be securely wrapped two ways with cord so compactly that the savings stamps will be securely held within the albums.

REQUESTS FOR RETURN OF CANCELED ALBUMS

19. If a postmaster when advised by the Register of the Treasury, Chicago Branch, of an allowance of credit for an amount less than was claimed is of the opinion that the return of the particular album or albums involved in the discrepancy would serve a useful purpose, he may secure such return by forwarding to the Register of the Treasury, Merchandise Mart, Chicago 54, Ill., in replacement an album or albums containing canceled savings stamps of the same total value as was allowed, together with an appropriate request for the return of the discrepant albums. For example, an office has claimed credit for an album in the amount of \$18.75, and the Office of the Register of the Treasury finds that the album contains savings stamps of a value of only \$12.75. The postmaster's request for the return of this album should be accompanied by another album containing savings stamps having a value of \$12.75. The stamps in the substitute album need not be of the same denomination as those in the album to be returned.

REDEMPTION OF SAVING STAMPS FROM THE PUBLIC

20. Savings stamps are transferable and payable to bearer at any post office and at any branch or station authorized to sell them. Postmasters shall not be required to identify the person presenting the savings stamps for payment as the owners thereof. Savings stamps affixed to stamp albums, savings cards, or other authorized devices shall be accepted in payment for bonds, or postal-savings certificates, or may be exchanged for cash. Albums which are not completely filled or contain stamps of more than one denomination shall also be accepted. Redeemed stamps shall be canceled and rendered unfit for further negotiation as soon as practicable after acceptance. Postmasters who remit redeemed savings stamps to a central accounting office should cancel the stamps by imprinting with a canceling stamp and non-washable black ink. If a canceling stamp is used, the blank spaces on partially filled pages of albums or folders should be imprinted but not completely blank pages. Postmasters who have been furnished special perforating equipment for canceling savings stamps should see that all redeemed stamps are perforated, but they should not be so defaced or mutilated as to make verification difficult. Postmasters shall stamp surrendered albums or cards with their post office dating stamp, and shall enter the value of the stamps in the upper right-hand corner on the back cover page. Postage stamps shall not be accepted as savings

stamps. Postmasters shall promptly report to the inspector in charge of the proper division any attempt to cash counterfeit savings stamps. When savings stamps that have been torn, burned, or badly mutilated are presented, the postmaster shall accept at face value of the whole stamp one or more fragments identifiable as constituting clearly more than one-half of the same stamp. If the fragment or fragments are not so identifiable, the holder shall be advised to send them—and if affixed to an album, the entire album—to the Treasurer of the United States, Claims Section, Washington 25, D. C. If stamps are presented that have adhered and the holder is unable to separate them and determine their value (which he may do by soaking them in warm water), he shall likewise be advised to forward them to the Treasurer of the United States for redemption.

FUNDS USED IN REDEMPTION OF SAVINGS STAMPS

21. Postmasters shall use savings bond funds when paying for savings stamps surrendered for cash, but if no such funds are available, any other official funds may be used. Postmasters who have been granted a credit with the Treasurer of the United States may draw on that credit if additional funds are needed, and other postmasters should apply to their central accounting postmasters on Form 1847 for an advance of postal funds. Postmasters at offices that have not been furnished special perforating equipment may include canceled savings stamps with any type of remittance to their central accounting office. Central accounting offices and other offices having special perforating equipment shall send canceled savings stamps to the Register of the Treasury, Chicago Branch, as authorized in article 17 of this chapter. If funds have been borrowed from other accounts to pay for surrendered stamps, the borrowings shall be replaced from proceeds of savings bonds before the savings stamps are sent to the Register of the Treasury.

REPORTS AND ACCOUNTS

22. Postmasters at central accounting offices and Washington, D. C., shall keep a record of all daily savings stamp stock transactions on Form 3295. They shall prepare a quarterly report in triplicate on Form 3334 by entering after the several items thereon the total of all business transactions occurring during the quarter. The record on Form 3295 and the entries on Form 3334 shall include the amount of all savings stamps on hand at the beginning and end of the quarter, which will include local office fixed credits, amount of stock received and disposed of, amount of all

savings stamps fixed credits issued to other offices, and amount of all claims pending for loss. The original and one copy of Form 3334 shall accompany the quarterly postal account to the regional accounting office.

Promptly after the close of each month postmasters at central accounting offices and at Washington, D. C., shall submit to the Bureau of Finance, Division of Postal Savings Banking and Investments, a report on Form 979-a of all savings stamp sales of their accounting districts during the month showing separately the sales of the local office and the district offices.

WAR-SAVINGS STAMP CERTIFICATES (Series 1918-21)

Payment of

23. War-savings certificates and stamps, Series 1918-21, *shall not be paid at any post office or at the Post Office Department in Washington, D. C.* No war-savings certificates, war-savings stamps, Treasury savings stamps, or thrift stamps, or papers in connection with the redemption of any such securities shall be accepted by a postmaster for transmission to any department as free matter. *Any person holding war-savings stamps, war-savings certificates, thrift stamps, or Treasury savings stamps, and who desires to redeem them shall be instructed to mail such securities to the Secretary of the Treasury, Division of Loans and Currency, Washington, D. C., at their own risk and expense.* They must not be sent to the Post Office Department.

Assistance by Postmaster to Owners

24. Where the holder of any war-savings stamps desires to file an application with the Treasury Department for the payment of such securities, and the maturity value of the securities does not exceed \$50, any oath or affidavit required of any person in connection with such application, which under the Treasury Department regulations should be executed before a notary public or other officer authorized by law to administer oaths may be made in the form of a statement to be signed in the presence of, and attested by, a United States postmaster at first-, second-, third-, and fourth-class post offices. At first-class post offices only, in addition to the postmaster, such statements may be executed before and attested by the assistant postmaster, superintendent of postal finance, superintendent of money orders, and the superintendent of branches and stations. All such statements shall be attested by the signature of the designated officer followed by his official title, and shall bear a clear impression of the postmark of the office. In special cases where it appears necessary or desirable to have postal officials other

than those specified herein attest such statements, application for special authority shall be made to the Bureau of Finance, Division of Stamps and Philately, in each and every particular case. Such papers, however, shall not be sent to the Post Office Department, and shall not be sent in official franked envelopes. Full postage must be paid.

Treasury Savings Certificates

25. Treasury savings certificates shall not be paid at any post office nor accepted by postmasters for transmission to the department for payment as official business. Postmasters shall advise applicants for payment of Treasury savings certificates to send such securities to the Secretary of the Treasury, Division of Loans and Currency, Washington, D. C., which will be at the risk and expense of the applicant. However, the regulations require the postmaster to attest the signature of an applicant for payment of Treasury savings certificates in the demand for payment on the back of such certificates, when so requested by the applicant, and shall make no charge for such service. Persons who allege that Treasury savings certificates owned by them have been lost, stolen, destroyed, or paid to the wrong person shall be advised to write to the Secretary of the Treasury, Division of Loans and Currency, Washington, D. C., and not to the Post Office Department.

Instructions and Accounting

26. Any further detailed instructions or information required by a postmaster relative to the securities specified herein and accounting for balances outstanding for such securities issued to and sold through the Postal Service shall be obtained from the Division of Stamps and Philately.

Registration Cards

27. All registration cards, Form W. S. 110, paid and unpaid, have been withdrawn from all post offices of the fourth class and those that were filed in post offices of the first, second, and third classes which were not marked as paid, have been recalled and are now filed in the Treasury Department, Washington, D. C. All registration cards, W. S. 110, which *have been properly marked as paid, at post offices of the first, second, and third classes, have not been recalled* and are on file in the respective post offices and shall be carefully kept on file in the post office and safeguarded against destruction by mice, insects, fire, and water. Under no circumstances shall such card records be destroyed nor shall any person, other than authorized employees, be allowed to examine such card records, without specific authority from the department in each individual case.

Correspondence

28. All necessary official correspondence by postmasters concerning any matter in connection with any of the securities referred to in these instructions shall be addressed to the Bureau of Finance, Division of Stamps and Philately. Postmasters shall not address communications to the Treasury Department relative to these securities. Postmasters shall not advise individuals to address any inquiry about alleged lost or stolen registered or unregistered war-savings securities to the Post Office Department. The Post Office Department has no records that the post office does not have.

All such inquiries by individuals should be addressed by the interested parties direct to the Treasury Department, Division of Loans and Currency, Washington, D. C.

Alleged Loss of Registered War-Savings Stamps

29. Postmasters at the post office of registration shall furnish a copy of any registration data on file to any person who seeks information concerning war-savings stamps registered at a post office, provided the postmaster is satisfied that the person making the inquiry is the registered owner or the legal representative of the registered owner.

CHAPTER XX

Documentary Internal-Revenue Stamps

FEDERAL LAW

1. The Federal law relating to documentary internal-revenue stamps provides that: "The Commissioner of Internal Revenue shall furnish to the Postmaster General without prepayment a suitable quantity of adhesive internal-revenue stamps to be distributed to and kept on sale by the various postmasters in the United States in all post offices of the first and second classes and such post offices of the third and fourth classes as are located in county seats. The Postmaster General may require each such postmaster to give additional or increased bond as postmaster for the value of the stamps so furnished, and each such postmaster shall deposit the receipts from the sale of such stamps to the credit of and render accounts to the Postmaster General at such times and in such form as he may by regulations prescribe."

WHERE SOLD

2. Postmasters at all post offices of the first and second classes and at such post offices of the third and fourth classes as are located in county seats shall keep on hand for sale documentary internal-revenue stamps sufficient to meet the demands of the public. Postmasters shall keep a type-written notice posted in the lobby of the post office advising the public that the stamps may be purchased at the stamp window. The amount of these stamp sales at post offices shall not be considered as forming any part of "Gross Postal Receipts" of the office. Suitable fixed credits shall be issued to the superintendent or clerk in charge of stations and branches and stamp clerks. Such fixed credits shall be issued and accounted for in the same manner as fixed credits of postage stamps.

SALE BY MAIL

3. Postmasters shall fill any order received by mail for such stamps from stamp collectors and taxpayers, provided the order

is accompanied with a remittance to cover the value of the stamps ordered plus return postage and registry fee. No stamps shall be sent by ordinary mail even though the purchaser may request it. The filling of any mail order shall be witnessed by two persons. Only cash or money orders shall be accepted in payment for documentary internal-revenue stamps. Any checks, drafts, or other form of remittance accepted by a postmaster in payment for documentary internal-revenue stamps shall be at the postmaster's personal risk, and no credit will be extended in the accounts of any postmaster for loss due to acceptance of any remittance other than cash or money order.

POSTAL EMPLOYEES NOT TO INSTRUCT PURCHASERS

4. Postmasters and postal employees shall not, in their official capacity, attempt to advise or instruct taxpayers or purchasers of documentary internal-revenue stamps on matters connected with the administration of the internal-revenue laws, but shall limit their activities to the sale of the stamps to the public. Patrons may be informed, however, that the stamps are required for the payment of taxes on the following instruments only:

- (1) Issues of bonds or capital stock.
- (2) Sales or transfers of bonds; also transfers of stock not made through exchanges.
- (3) Real estate conveyances, deeds, etc.
- (4) Steamship passage tickets.
- (5) Foreign insurance policies.

DISTRIBUTION TO CENTRAL ACCOUNTING OFFICES

5. Documentary internal-revenue stamps are available in the following denominations: 1¢, 2¢, 3¢, 4¢, 5¢, 8¢, 10¢, 20¢, 25¢, 40¢, 50¢, 55¢, 80¢, \$1, \$1.10, \$1.65, \$2, \$2.20, \$2.75, \$3, \$3.30, \$4, \$5, \$10, \$20, \$30, \$50, \$60, \$100, \$500, and \$1,000.

On requisition signed by the postmaster, they are furnished to postmasters at central accounting offices and the Washington, D. C., office in the following minimum quantities: 100 stamps each (or multiples thereof) of all denominations listed above, except the \$30, \$50, \$60, and \$100 denominations, which are furnished in books of 40 stamps each, the \$500 denomination in books of 8 stamps each, and the \$1,000 denomination in books of 4 stamps each. In exceptional cases where the demand for the larger denomination stamps is too limited to justify the stocking of full books, the stamps required should be ordered by letter.

Central accounting postmasters and the postmaster at Washington, D. C., will use a special requisition blank (Form 3337) when requisitioning supplies of these stamps. Under no circumstances shall a requisition for both migratory-bird hunting stamps and documentary internal-revenue stamps be made on the same form.

ESTABLISHMENT OF FIXED CREDITS BY CENTRAL ACCOUNTING OFFICES

6. Central accounting postmasters shall issue to the postmasters at all offices of the first and second classes, and to the postmasters at offices of the third and fourth classes located in county seats, within their respective central accounting jurisdiction, a sufficient supply of documentary internal-revenue stamps in amounts suitable to their respective needs, in multiples of \$10. Fixed credit receipt (Form 3336) in triplicate shall be used for that purpose, the original and the duplicate copy of which shall be signed by the central accounting postmaster and by the postmaster who receives the stamps, who shall after signature return the original to the central accounting postmaster and retain the duplicate copy. The triplicate copy shall be sent to the Bureau of Finance, Division of Stamps and Philately. Fixed credit receipts on Form 3336 more than 4 years old shall be replaced with new receipts in the month of July.

The amount of the fixed credit furnished any postmaster shall in no case, without special written authorization of the Assistant Postmaster General, Bureau of Finance, exceed the following limitations:

First-class post offices with annual postal receipts of \$1,000,000 or more, \$5,000.

First-class post offices with annual postal receipts of \$500,000 or more, but less than \$1,000,000, \$3,000.

First-class post offices with annual postal receipts of \$200,000, but less than \$500,000, \$1,000.

First-class post offices with annual postal receipts of less than \$200,000, \$500.

Second-class post offices, \$300.

Third- and fourth-class post offices located in county seats, \$100.

Central accounting postmasters may increase and decrease the fixed credits in these stamps issued to other postmasters, without prior reference to the Department and within the limits specified above (in the same manner prescribed for postage-stamp stock in article 82, chapter XV), when required to serve the public demand adequately. In such case a new receipt on Form 3336 shall be obtained and a copy thereof forwarded to the Division of Stamps and Philately. When authority to increase a fixed credit must be obtained from the Department, the postmaster's request must be accompanied by a statement showing the sale of these stamps for the two preceding months.

LOCAL FIXED CREDITS

7. Postmasters shall issue to superintendents and clerks in charge of stations and stamp clerks a sufficient supply of documentary internal-revenue stamps to meet the public demand. Such fixed credits shall be accounted for in the same manner prescribed for postage-stamp fixed credits in article 88, chapter XV. Form 3336 in duplicate shall be used for this purpose. This form may be obtained from the central accounting postmaster.

The matter of issuing fixed credits locally is discretionary with the postmaster, except that the stamps must be placed on sale at least at one retail stamp window in every post office required by these instructions to sell them, irrespective of the proximity of any local internal-revenue collector's office. The postmaster shall cause all credits of these stamps to be inspected at least once each quarter, and shall see that the cash received from the sale of the stamps is not allowed to accumulate. These funds are tax collections. They are not subject to diversion for any purpose and must be disposed of promptly as provided herein, in order that there will be no delay in remittances to the central accounting postmaster and depositing of the money by the central accounting or Washington, D. C., postmaster to the credit of the Postmaster General.

District postmasters must not requisition documentary internal-revenue stamps in excess of their fixed credits. If stamps in excess of the amount of the fixed credit are needed, application for a permanent increase must be submitted to the central accounting postmaster. Temporary or emergency increases will not be granted.

REDEMPTION FROM PUBLIC PROHIBITED

8. Postmasters shall not redeem, repurchase, or exchange any documentary in-

ternal-revenue stamps. Persons desiring to sell or exchange internal-revenue stamps or have them redeemed, shall be directed to apply to the nearest collector or deputy collector of internal revenue.

REDEMPTION OF DAMAGED STAMPS FROM POSTMASTERS

9. Damaged, spoiled, or unsalable documentary internal-revenue stamps in the stock at any post office (except Washington, D. C., and central accounting post offices) shall be sent to the respective central accounting office from which the stamps were originally obtained, with request on Form 017-FC for an equal value of stamps in the denominations desired, in the same manner prescribed for damaged postage stamps at district post offices in article 98, chapter XV.

Damaged, spoiled, or unsalable documentary internal-revenue stamps in the stock of the central accounting office or the Washington, D. C., office, including such stamps received from other offices furnished on fixed credits by the central accounting office, shall be sent to the Division of Stamps and Philately, for redemption and credit in the manner provided for postage stamps in article 97, chapter XV. Form 3206 plainly stamped "Documentary internal-revenue stamps" shall be used as letter of transmittal.

USE AND CARE OF FUNDS FROM SALE OF STAMPS

10. Funds received from the sale of documentary internal-revenue stamps shall not be diverted or used for any other purpose than to replenish established fixed credits in such stamps.

All instructions relating to the safety of public funds and postage stamps, not inconsistent with any specific instructions of this article, shall apply to and be binding upon all postmasters and employees of the Postal Service in handling, safeguarding, and accounting for documentary internal-revenue stamps and funds.

REMITTANCE OF FUNDS

11. All money received by a postmaster (except at central accounting and the Washington, D. C., post offices) from the sale of documentary internal-revenue stamps shall be remitted to the central accounting postmaster for the purchase of new stock with a requisition on Form 017-FC at least once each month, between

the 15th and 25th days of the month, and at any other time during the month when the cash on hand from the sale of the stamps shall amount to \$500, or whenever the cash on hand shall amount to one-third of the fixed credit if such fixed credit is less than \$1,000.

DEPOSIT OF FUNDS

12. All cash received in the central accounting post office from the sale of documentary internal-revenue stamps and the proceeds of similar sales received from other post offices shall be merged with and included in the deposit of surplus postal funds, and shall be deposited in the same bank where postal funds are deposited. The postmaster at Washington, D. C., shall dispose of such funds in the same manner, with the exception that the deposit shall be made in the Treasury of the United States.

ACCOUNTS

13. Central accounting postmasters and the postmaster at Washington, D. C., shall render a quarterly stamp schedule in duplicate on Form 3334 to the regional accounting office with the postal account, covering all documentary internal-revenue stamp transactions of the preceding quarter. The sales as shown on the stamp account should agree with the sales shown on the postal account.

Change in Postmaster

14. Upon the death, resignation, removal, or suspension of a postmaster at a central accounting office, divided accounts must be submitted to the Department for the parts of the month served by each postmaster or acting postmaster, accompanied with certificate of transfer. In a similar manner, when such a change occurs at a district office, a new fixed credit receipt on Form 3336 shall be prepared and forwarded to the Division of Stamps and Philately, by the central accounting postmaster.

UNAVOIDABLE LOSSES

15. When a postmaster operating on a fixed credit suffers a loss of stamps or cash due to unavoidable casualty, he shall file a claim with the Solicitor, Post Office Department, for credit on account of such loss; and shall immediately report the amount of the loss to the central accounting postmaster, who shall treat the claim as provided in chapter XXII, article 23.

CHAPTER XXI

Migratory-Bird Hunting Stamps

FEDERAL LAW

1. The Federal law relating to migratory-bird hunting stamps provides that:

"No person over 16 years of age shall take any migratory waterfowl unless at the time of such taking he carries on his person an unexpired Federal migratory-bird hunting stamp validated by his signature written by himself in ink across the face of the stamp prior to his taking such birds; except that no such stamp shall be required for the taking of migratory waterfowl by Federal or State institutions or official agencies or for propagation, or by the resident owner, tenant, or share cropper of the property or officially designated agencies . . ."

The law directs that these stamps shall be issued and sold by the Post Office Department under regulations prescribed by the Postmaster General, with the provision that the stamps shall be sold at all post offices of the first and second classes and at such others as the Postmaster General shall direct. For each such stamp sold there shall be collected by the Post Office Department the sum of \$2. No such stamp shall be valid under any circumstances to authorize "the taking of migratory waterfowl" except in compliance with Federal and State laws and regulations. Each such stamp expires and becomes void after the 30th day of June next succeeding its issuance.

WHERE SOLD

2. All post offices of the first or second class and designated post offices of the third and fourth classes are required by law to have the current issue of stamps on sale to the public during the established office hours.

The amount of these stamp sales at post offices shall not be considered as forming any part of "Gross postal receipts of the office."

POSTAL EMPLOYEES NOT TO INSTRUCT PURCHASERS

3. Postmasters shall not attempt to administer or interpret any part of the law concerning migratory-bird hunting stamps,

except those portions requiring a postmaster to sell the stamps and to account to the Department for the stamps charged to him and the money collected. Any person seeking information from a postmaster as to the other requirements of the law, or regulations issued thereunder by the Department of the Interior, should be advised to write to the Director, Fish and Wildlife Service, Department of the Interior, Washington 25, D. C., or to local game wardens.

ISSUANCE OF RECEIPT IN LIEU OF STAMP PROHIBITED

4. Postmasters are forbidden to issue a receipt for a migratory-bird hunting stamp, or to accept money in payment of such stamp, unless the stamp is available and actually delivered at the same time payment is received. The postmaster at a post office designated to sell the stamps is expected to anticipate, as nearly as possible, the public demand for the stamps, and to have on hand at all times sufficient stamps to meet such demand. Accordingly, he shall make frequent (daily, if necessary during the open season for migratory waterfowl) remittance of cash with requisition on Form 017-FC to the central accounting postmaster for additional stamps.

DISTRIBUTION TO CENTRAL ACCOUNTING OFFICE

5. Supplies of each new series of stamps needed at central accounting post offices shall be obtained by requisition on Form 3337 to the Bureau of Finance, Division of Stamps and Philately, on or about June 1 of each year.

ESTABLISHMENT OF FIXED CREDITS BY CENTRAL ACCOUNTING OFFICES

General

6. Fixed credits shall be established by the central accounting postmasters at all post offices within their respective territories authorized and required to sell the stamps.

Fixed credit receipt (Form 3336-A) in triplicate shall be used for that purpose. The original signed copy shall be filed in the central accounting office, the duplicate signed copy shall be filed in the receiving office, and the triplicate copy shall be mailed immediately by the central accounting office to the Bureau of Finance, Division of Stamps and Philately.

At First- and Second-Class Offices

7. A minimum credit of 28 stamps shall be established at each office of the first or second class, which may, upon a personally signed request of the postmaster concerned, be increased to a maximum of 14,000 at any first-class office or to a maximum of 7,000 at any second-class offices, but no credit shall be decreased without prior application to and receipt of instructions from the Department.

At Third- and Fourth-Class Offices

8. A minimum credit of 14 stamps shall be established at each office of the third or fourth class authorized to sell the stamps. Such credits may, upon a personally signed request of the postmaster concerned, be increased to a maximum of 700 at a third-class office or to a maximum of 280 at a fourth-class office. When a minimum credit is increased, the new credit shall be in some multiple of 28 stamps. No credit shall be decreased without prior application to and receipt of instructions from the Department.

Application for Increase of Credit

9. Where in the judgment of the postmaster an existing fixed credit is insufficient to supply the reasonably expected demand for the stamps during the hunting season, the postmaster should apply direct to the central accounting postmaster for an increase. The application must contain the following information: (a) Amount of the present fixed credit; (b) amount of the new credit requested; and (c) dates and amounts of cash remittances to the central accounting office for migratory-bird hunting stamps from 10 days before to 10 days after the last open hunting season for migratory waterfowl in the State.

Application for Initial Credit

10. Whenever the postmaster at a post office not already authorized or required to sell migratory-bird hunting stamps believes there is a demand for the stamp in his territory, application for an initial supply of the stamps should be made direct to the Post Office Department, Bureau of Finance, Division of Stamps and Philately, Washington 25, D. C. The application must contain the following information:

(a) Reason for believing there is, or will be, a demand for the stamps; (b) estimated number of stamps the public will buy; and (c) number of miles and transportation accessibility to nearest post office already selling the stamps. A postmaster not authorized or required to sell the stamps must not purchase stamps from other post offices for resale. Any stamps held by a postmaster not authorized or required to sell them will not be redeemed by the Department.

LOCAL FIXED CREDITS

11. The postmaster shall establish such fixed credits of the stamps as classified stations, branches, and stamp windows as in his judgment may be necessary to meet the public demand. The stamps must be available at least at one stamp window in every post office, classified station, or branch to which a credit of the stamps has been issued. A separate fixed credit receipt (Form 3336-A), obtainable from the central accounting postmaster, shall be used for that purpose. The purchase of migratory-bird hunting stamps with personal or postal funds by postmasters and stamp clerks for resale purposes is prohibited. Two dollars shall be collected for each stamp sold. The fixed credits issued to such clerks shall be inspected at least once each month to see that cash received from sales of the stamps is properly turned in to repurchase stamps. In no other way can a postmaster escape having to apply to the Department for relief due to discovery of stamps of an expired series in the stamp cabinet of some employee to whom a regular fixed credit was not issued.

REDEMPTION FROM PUBLIC PROHIBITED

12. Postmasters and the Department are forbidden by law to redeem from or exchange with any person, firm, corporation, or postmaster not authorized and required to sell them, any migratory-bird hunting stamp, for any purpose whatever, after such stamp has been sold at a post office.

REDEMPTION OF DAMAGED STAMPS FROM POSTMASTERS

13. Damaged, spoiled, or unsalable stamps shall be sent by postmasters to whom fixed credits have been issued to the central accounting office with a requisition for salable stamps on Form 017-FC, suitably altered.

Such stamps shall not be sent from central accounting offices to the Department for redemption as they accumulate, but shall be held until after June 30 of each year, and sent to the Department with other stamps of the expired series for credit.

RETURN OF UNSOLD STAMPS

14. Within 5 days after June 30 of each year, unless otherwise instructed by the Department, the postmaster (except at central accounting offices and the Washington, D. C., office) shall remit to the central accounting post office all expired stamps and all money on hand received for stamps of the expired issue. The fixed credit receipt (Form 3336-A) shall remain unchanged unless it is desired to increase or decrease the amount thereof. The central accounting office will send to the remitting postmaster sufficient stamps of the new series to balance the remittance of cash and stamps of the expired series, thus maintaining the fixed credit intact. Unless there is a change made in the amount of the fixed credit, it is not necessary to execute a new fixed credit receipt when expired stamps are retired after June 30 of each year, except when some other eventuality requires a new receipt.

REDEMPTION OF EXPIRED STAMPS

15. Each annual series of the stamp expires at midnight June 30 next after issuance. All unsold stamps of an expired series shall be sent by the central accounting office to the Bureau of Finance, Division of Stamps and Philately, by official registered mail, for redemption, as soon as possible after their expiration date.

REMITTANCE OF FUNDS AND STAMPS

16. All cash received from the sale of the stamps at offices operating on a fixed credit must be remitted promptly at least once each month to the central accounting office that supplied the stamps, with a

requisition on Form 017-FC for an amount of stamps equal to the cash remitted. This must be done even though only one stamp has been sold during the entire month, and even though the hunting season is closed and there is no further need for additional stamps to supply the public.

All stamps and remittances of cash must be properly counted, witnessed, and sent by official registered mail, as provided in instructions for postage stamped paper and postal funds.

DEPOSIT OF FUNDS

17. All money received at a central accounting office for stamps sold and all cash received from other offices to restore fixed credits in such stamps shall be merged with and deposited with postal funds in the bank in which surplus postal funds are deposited. The postmaster at Washington, D. C., shall handle deposits of funds in the same manner, except that the deposit shall be made in the Treasury of the United States.

ACCOUNTS

18. A separate schedule (Form 3334) for migratory-bird hunting stamps shall be submitted quarterly with the postal account to the regional accounting office by the central accounting postmasters. The sales as shown on the stamp account should agree with the amount shown on the postal account.

UNAVOIDABLE LOSSES

19. Where a loss of stamps or cash occurs through unavoidable casualty, the postmaster shall file a claim with the Solicitor and shall immediately report the amount of the loss to the central accounting postmaster, who shall treat the claim as provided in chapter XXII, article 23.

CHAPTER XXII

Public Funds

Art.

1. Care of public funds.
10. Loss of funds or stock by unavoidable casualty.
24. Cashing Government paper.
27. Foreign or mutilated coins or currency.
28. Making change.
29. Counterfeit currency and coins.
30. Deposits and remittances.

Art.

60. Disbursement of public funds.
71. Duplicate Treasury checks.
74. Refunds of postage.
76. Disposal of funds and property upon change of postmasters.
78. Central accounting post offices and territory served.

CARE OF PUBLIC FUNDS

1. The law provides that:

"Postmasters shall keep safely without loaning, using, depositing in an unauthorized bank, or exchanging for other funds, all the public money collected by them, or which may come into their possession, until it is ordered by the Postmaster General to be transferred or paid out."

NOTE.—"Public money" is any money coming into the hands of the postmaster or under his control in any manner whatever, in the execution, or under color of his office, whether it is the money of the United States or not.

Must Be Kept Separate

2. Public funds shall be kept entirely separate from all other moneys in the possession of the postmaster and shall not be mingled with personal or other funds.

Protection of Funds and Stamps

3. Postmasters are cautioned to comply strictly with instructions, as otherwise no credit may be allowed for funds or valuable paper lost by burglary, fire, or other unavoidable casualty. Failure to observe the instructions is construed as constituting negligence precluding allowance of credit.

4. *During business hours.*—During business hours money and stamps shall be kept in places inaccessible to the public and concealed from view.

5. *At night and when office is closed.*—Funds and stamps left in a post office at night or when the office is closed temporarily during the day shall be locked in iron safes or in vaults, if such have been provided;

otherwise they shall be locked in strong drawers or other fixed receptacles equipped with good locks. Money and stamps shall not be left at night or when the office is closed temporarily during the day in tin or iron boxes even though locked, nor in cash drawers secured by finger-combination locks, except that postmasters may, if deemed necessary for the convenience of the public outside of the regular business hours, maintain a small working supply of stamps and change. Such working supply of stamps and change, not exceeding \$10, need not be placed in the safe at night, provided it is kept in a strong drawer or other fixed receptacle securely fastened with a good lock. Funds and stamps shall not be hidden about the office or elsewhere. The doors and windows of the office shall be made as secure as possible.

At night when the office is unoccupied, lights should be burned over all vaults in the postal quarters that are visible from the street, whether equipped with tear gas or not, as well as over all safes similarly located where they are used in lieu of vaults.

Where drop cords are provided they should be adjusted so that the light is located just above the dial on the vault or safe door.

Lights should not be burned over vaults or safes not visible from the street.

These precautions apply to classified stations and branches as well as to the main office.

All possible care shall be exercised for the protection of public funds and property.

If the post office is not such a reasonably safe place as to warrant the postmaster leaving his own funds in it at night, or if the

building is unoccupied, all funds and accountable paper should be removed to a place of greater security.

6. Locking safes and changing combinations.—At night or when the office is left without occupants iron safes with combination locks shall be carefully and completely locked with the full combination on the outer doors, and on the inner burglarproof chest if there is one. Available burglarproof chests shall be used to their capacity for safeguarding money, stamps, and the other accountable property in the order of greatest value and consistent with the maintenance of individual responsibility. No credit will be allowed for losses from safes fastened only with a “day lock” or “day combination.”

A postmaster upon taking charge of his office shall immediately change the combination on every safe therein, except that at first-class offices operating under the two-division plan only those safe combinations known to the former postmaster need be changed. When an employee knowing the combination of a safe or vault is separated from the service, or when at any time a safe is procured, either new or secondhand, the postmaster shall immediately change the combination. Failure to make such change shall be considered as *prima facie* evidence of contributory negligence on the part of the postmaster in every case where claim is made for credit for money or other property stolen from such safes which have been opened without resort to violence.

7. Fixed credits.—Stock (except stamped envelopes and postal cards) and funds belonging to the fixed credit of clerks shall not be allowed to remain in cabinets outside of vaults overnight, or between Saturday and Monday, or any other time after a tour of duty has ended. If the vault is not of a size that will accommodate the cabinets, an individual drawer or metal box equipped with a lock shall be provided for each clerk, in which stocks and funds shall be placed and stored in the vault or safe at the end of his tour of duty. (See ch. XV, art. 2 to 5 as to protection of postage stamps and other stamped paper.)

Individual Responsibility

8. In order to establish individual responsibility in the handling of all fixed credits, it is essential that no key furnished any postmaster or other employee will open any fixed credit container other than the one for which it was designed. A record shall be made of all keys to fixed credit containers assigned to each employee. The employee shall sign the record showing the number of keys furnished him, and shall seal all duplicate keys for each fixed credit in a separate small-sized official envelope.

On the face of each envelope the name of the employee should appear at the top

for convenience in filing in alphabetical order, followed by the unit where the employee is assigned, main office, station or branch, and the number of duplicate keys enclosed. On the back of the envelope and across the flap should appear the signature of the employee to whom the keys have been assigned, the signature of the witness to the sealing of the envelope by the employee, and also the date, which should be affixed by the use of a postmarking stamp, the postmark to be distinct and legible. The envelopes containing the duplicate keys shall be assigned to the proper supervisor, who will be held personally responsible for their protection.

Whenever it is necessary to open such an envelope for the purpose of withdrawing keys temporarily for the use of the employee to whom the original keys were assigned, the envelope shall be opened by the employee in the presence of a witness, endorsed by both, including the date, and the envelope preserved. When the keys are returned, the opened envelope should be discarded and a new envelope prepared in the same manner as the original.

If it is necessary to have access to a receptacle assigned to an employee who is absent from duty, the supervisor responsible for the duplicate keys will withdraw the keys from the envelope in the presence of a witness. The supervisor and witness shall retain the envelope and endorse it to show the date and reason for withdrawing the keys, and shall take an inventory of the credit thus made accessible. A certified inventory of the credit shall be given to the supervisor in charge. If it is not practicable for these two employees to make the required inventory, two other employees shall be selected for that purpose.

The above instructions relating to duplicate keys and the fixing of individual responsibility shall be followed in handling copies of combinations to safes and vaults which contain stock and funds exclusively under the control and responsibility of one employee.

Employees, including supervisors and postmasters, shall not have access to the credits of other employees except as provided in this article. When clerks to whom credits are assigned are temporarily away from their windows the cabinets or counter drawers must be locked. A relief employee shall in all instances make transactions from his own individual fixed credit. Before an employee having a fixed credit goes on extended leave, the credit shall be checked and turned over to the clerk designated to cover the absence.

The details relative to arranging and maintaining relief fixed credits are a matter of post office management. At first- and second-class post offices, if the necessary counter drawers or cabinets are not avail-

able, small cash boxes 10½ by 12 by 3 inches, or three-drawer wooden cabinets 18 by 13 by 11 inches, may be ordered from the Bureau of Facilities, Division of Equipment and Supplies.

The protection of fixed credits of all employees is one of the most important matters a postmaster has to deal with, because of his personal financial accountability under his bond in the event of a loss or shortage. Failure to establish the necessary fixed credits and to follow instructions relative to duplicate keys and the fixing of individual responsibility will constitute an irregularity chargeable against the rating of the post office, classified station, or branch.

Contract stations

9. Clerks in charge of contract stations shall provide safes, or in lieu of safes strong drawers or other fixed receptacles which shall be fastened with good locks in accordance with the terms of their contracts. If a safe has been provided, all funds and stamps shall be placed therein at night, with the exception of a small working supply for the convenience of the public after the usual business hours. The safe must be carefully and completely locked. Such working supply of stamps and change, not exceeding \$10, need not be placed in the safe at night if it is kept in a strong drawer or other fixed receptacle securely fastened with a good lock. Whenever during the course of a day's business a considerable amount of funds has accumulated, the greater portion thereof shall be taken from the cash drawers and placed in the safe instead of leaving it in the cash drawers until closing time.

LOSS OF POSTAL FUNDS OR STOCK BY UNAVOIDABLE CASUALTY

10. *Inventory.*—Immediately after a fire, burglary or other similar casualty, the postmaster shall determine that all undamaged Government funds, postage stamps and other stamped paper remaining in his possession are accurately counted, and shall make and keep a complete inventory of the same.

11. *Paid money orders and checks.*—When paid money orders or private or Government checks on hand as cash are lost or destroyed, the report of the loss should contain an itemized list thereof. The value of such items ordinarily should not be included in the claim for credit or, if a district office, in the amount to be replaced by the central accounting office. Steps should be taken immediately to ascertain the particulars of each such item so that credit therefor may be secured by means other than the filing of a claim with the Solicitor. Credit for lost paid money orders may be obtained by the use of Form 6551 which will be furnished upon request by the Bureau of Finance, Di-

vision of Money Orders. The report of Government checks lost should include information showing the amount, date, serial number and symbol number of each lost check, and should be forwarded promptly to the Bureau of Finance, Division of Postal Finance, so that steps may be taken to secure duplicate checks. Duplicates of lost private checks should be secured by contacting the patrons from whom they were received. In the event it is impossible to secure the particulars of any such item, the postmaster should correspond immediately with the Solicitor so that consideration may be given to securing credit by other means.

First-Class Offices

12. *Reports.*—The postmaster at a first-class office (direct or central accounting) who sustains at any unit of his office a loss of postage stamp stock, postage stamp fixed credit funds, trust funds, or other postal funds, under circumstances warranting the filing of a claim as outlined under this subject should notify the Inspection Service as provided in chapter I, article 106, and should carry the loss as a separate item in the quarterly schedule of postage stamp stock transactions, Form 3325, pending decision by the Solicitor as to the allowance of credit. The Solicitor should be notified by letter, and forms will be furnished for the filing of formal claims. All such claims must be filed within 6 months from the date the loss occurred. An emergency claim-pending receipt on Form 3367-D will be prepared in triplicate for the amount of the loss, signed by the postmaster and postmarked. The original and duplicate copies will be held in the file of the office for accountability in the stock inventory, and the triplicate will be sent to the regional accounting office with the schedule of postage stamp stock transactions for the quarter in which the loss occurred. After decision is rendered on the claim by the Solicitor, the original receipt (Form 3367-D) shall be suitably endorsed to show credit authorized or, if disallowed, endorsed to show deposit has been made and forwarded to the regional accounting office with the schedule of postage stamp stock transactions for the quarter in which decision was made.

13. *Loss of postage stamp stock.*—(a) Fixed credit stock lost should be replaced from the main stock, and, for accounting purposes, the loss should be treated in the same manner as though it occurred in the main stock. The stock lost should be deducted on the stock record, the value thereof noted and carried as an item of "Claims pending for losses," acknowledged on claim-pending receipt, Form 3367-D (in triplicate), signed by the postmaster, and postmarked. The amount of the loss will be considered as part of the stock accountability, Item 11-(c), of the

schedule of postage stamp stock transactions until such time as the Solicitor either allows or disallows the claim. For procedure on Solicitor's allowance or disallowance of claim, see article 17 of this chapter.

(b) When a postmaster at a first-class office is separated from the service before such a claim is adjusted, the full amount of the claim must be eliminated from Item 11-(c) of the schedule of postage stamp stock transactions, the original receipt sent to the regional accounting office with the final postal account, and claimed on a blank line of the account as "unadjusted claim for loss." This action will also be followed by central accounting offices for claims for losses at the local office. Thus claims pending in the accounts of an outgoing postmaster for local losses must not be transferred to the incoming postmaster, except that claims held by the central accounting postmaster, affecting district postmasters, should be transferred to the incoming postmaster.

14. Loss of fixed credit funds.—The amount of the loss should be replaced by withdrawal of stock from the main stamp stock and treated as a loss of stock insofar as the stock record is concerned. However, the amount of the cash lost should be entered as a separate item in A/C 010 of the cash book and quarterly account, circled as a minus debit amount of the sales with notation, "loss by fire, etc., -----, 19----" (at two-division offices adjust sales entry on Form 3961-A) and otherwise accounted for in the same manner as a loss of stock. In preparing claim-pending receipt (Form 3367-D), in triplicate, the loss shall be listed as cash.

15. Loss of postal funds.—The postal account should be debited with receipt of such funds in the regular manner if not already done. In the event any of the funds represent sales from the main postage stamp stock, the amount should be included and handled in the same manner as the loss of fixed credit funds to restore the cash account until adjudication of claim by the Solicitor.

16. Loss of trust funds.—The amount of the trust funds lost should be replaced from postal funds and the loss handled in the same manner as a loss of postal funds.

17. Reclaim of credit pending adjudication of claim.—(a) The amount of any unadjusted claim pending shall be carried in the schedule of postage stamp stock transactions as part of accountability in Item 11-(c), acknowledged on signed Form 3367-D, claim-pending receipt, until adjudicated by the Solicitor. When notice of allowance is received from the Solicitor, credit for the stamp stock loss will be claimed in Item 17 of the schedule of postage stamp stock transactions for the quarter in which allowed. Cash (funds

loss) will be charged in A/C 010 of the cash book (Form 3961-A, two-division offices) with notation of Solicitor's allowance. In each case, Item 11-(c) of the schedule of postage stamp stock transactions will be reduced by the full amount allowed by the Solicitor. The portion of the credit for stock lost will be claimed in Item 17 of the schedule of postage stamp stock transactions, and the portion of the credit for cash lost claimed as "Solicitor's Allowance (Cash)" on a blank line of the quarterly postal account (AC/411 at central accounting and central disbursing offices). The original claim-pending receipt must be endorsed "Allowed," with notation as to date of Solicitor's credit and sent with the schedule of postage stamp stock transactions to the regional accounting office.

(b) In the event of disallowance of claim by the Solicitor, the amount disallowed must be deposited with other surplus funds, entries made in cash book (Form 3961-A, two-division offices), and not carried thereafter as an item in the postmaster's accounts. The original of Form 3367-D should be endorsed "Claim disallowed, deposit made" and forwarded to regional accounting office with the postal account for the quarter in which claim is eliminated.

District Offices

18. Reports.—The postmaster at a second-, third-, or fourth-class office who sustains a loss of postage stamp stock, fixed credit funds, postal funds or trust funds under circumstances warranting the filing of a claim for credit should report the matter to the central accounting postmaster as outlined herein, and to the Inspection Service as provided in chapter I, article 106. The district postmaster should notify the Solicitor, Post Office Department, Washington 25, D. C., promptly so that the necessary forms can be furnished for the filing of a formal claim within 6 months from the time the loss occurred.

19. Loss of fixed credit stamp stock or funds.—If stamp stock was lost the district postmaster should submit to the central accounting office with his report of loss a requisition showing the denominations of stamps desired to replace the stock lost. The central accounting office will replace the stock or the funds in the respective amounts lost and will require the district postmaster to acknowledge the receipt of the replacement on Form 3367-A, prepared in triplicate, the district postmaster retaining only the triplicate copy. Such loss should not be reflected in the quarterly account of the district postmaster, but shall be considered by the central accounting postmaster in "claims pending for losses," Item 11-(c), of the schedule of

postage stamp stock transactions, until settled by the Solicitor, at which time credit can be claimed in Item 17 of the schedule of postage stamp stock transactions for the stock loss, and in the quarterly postal account for the funds loss as "Solicitor's Allowance (Cash)."

The original of Form 3367-A will be canceled and returned to the district postmaster. The duplicate copy will be endorsed and sent to the regional accounting office with the schedule of postage stamp stock transactions.

20. Loss of postal funds.—The central accounting postmaster will require the district postmaster to sign an emergency claim-pending receipt on Form 3367-A in triplicate and will issue a certificate of deposit in lieu of cash replacement to the district postmaster who should claim credit for such deposit in his cash book and include the deposit with other deposits of surplus postal funds in rendering his quarterly account. A separate entry in the quarterly account is not required in connection with the amount lost or the related certificate of deposit furnished by the central accounting postmaster, other than the entry made for "claims pending" in the schedule of postage stamp stock transactions. The loss of postal funds will be handled in the same manner as a loss of fixed credit funds awaiting adjustment.

21. Loss of trust funds.—The amount of trust funds lost should be replaced from postal funds and the central accounting postmaster advised that the loss is being treated as a loss of postal funds.

22. Deposits of amounts disallowed by Solicitor.—(a) In the event of disallowance by the Solicitor, the amount which was not allowed must be remitted promptly to the central accounting postmaster from personal funds of the district postmaster, who should not claim credit in his account of such remittances.

The original of Form 3367-A will then be canceled and returned by the central accounting office, and the duplicate sent to the regional accounting office endorsed to show deposit has been made with the central accounting office.

(b) When a district postmaster is separated from the service and the central accounting postmaster is holding an emergency claim-pending receipt of the outgoing postmaster for unadjusted loss, the central accounting postmaster shall claim credit for the full amount of such receipt in his next quarterly postal account on a blank line, with notation "claims for losses—separated postmaster D/O." Form 3367-A should be submitted uncanceled to the regional accounting office, and the amount of such claim eliminated from Item 11-(c) of the schedule of postage stamp stock transactions.

LOSS OF U. S. SAVINGS STAMPS, MIGRATORY-BIRD, HUNTING STAMPS, AND DOCUMENTARY INTERNAL REVENUE STAMPS

23. Central accounting postmasters will advance U. S. Savings Stamps, Migratory-Bird Hunting Stamps, and Documentary Internal Revenue Stamps to cover unavoidable losses of such stamp stock or funds at district offices or at the local office, after certification that a claim has been, or will be, filed with the Solicitor of the Department to cover the loss. An emergency claim-pending receipt shall be obtained for such advances and the value of the advances included in the total shown in item 14c of each account (Form 3334) until notice of allowance or disallowance is received from the Solicitor. If the claim is allowed as stamps lost, the amount shall be deducted from the total of item 14c and entered as a credit in item 10. That part of the claim allowed as cash lost shall be deducted from the total of item 14c and included on Form 3334 as sales. The cash portion of the Solicitor's credit authorization will be claimed as a credit in A/C 411 of the postal account. If the claim is disallowed wholly or in part, such disallowance shall be collected in cash from the postmaster or clerk to whom the advance was made, the amount deducted from item 14c, included in the sales on Form 3334, and the emergency claim-pending receipt canceled and returned to the person who signed it.

CASHING GOVERNMENT PAPER

Checks and Warrants

24. Government paper of any kind, including disbursing postmaster's checks, pension checks, Post Office Department checks and Postal Savings System checks, may be cashed with postal funds, provided that it is received from a responsible person whose endorsement thereon the postmaster guarantees and that it can be disposed of at par value. Government checks are valid for 10 years from the date of issue. It is desirable that checks on the Treasury issued by disbursing postmasters to postal employees be cashed when sufficient funds are available, but in no case is a postmaster authorized to withhold, for the purpose of cashing checks, funds that should be remitted. Government checks cashed under the conditions mentioned may be deposited in the official checking account with a local bank if the payment of service charges can be avoided.

Immediately after cashing a Government check the postmaster shall endorse it in favor of the bank or central accounting or depository postmaster through which it is to be deposited, in order that it may not be

negotiated by any other person if it should become lost or stolen. Government paper endorsed in favor of the central accounting postmaster shall be transmitted to him with the next remittance of surplus postal funds. Central accounting postmasters who receive such items shall immediately endorse them to the order of their respective depository banks.

Coupons of Government Bonds

25. Postal funds may be used to cash coupons of bonds of the United States, the Federal Farm Mortgage Corporation, or the Home Owners' Loan Corporation. Care must be exercised to avoid the cashing of coupons that are not due, or that have become due after the dates on which the Treasurer of the United States has called such bonds for redemption. Postmasters may deposit such coupons in a bank to their official credit or may include them in regular remittances to their central accounting office. When included in such remittances they should be forwarded by official registered mail. It is not contemplated, however, that postmasters shall take over accumulations of such coupons from banks and other corporations or firms having ample facilities for their collection.

Personal Checks

26. Postmasters are not authorized to cash personal checks with postal funds. They are not required to accept personal checks in postal transactions. When personal checks are accepted, postmasters will be held responsible for their clearance at par and will be charged with any such checks on which payment is refused. They will also be charged for any fees or other costs of handling and collection.

FOREIGN OR MUTILATED COINS OR CURRENCY

27. Foreign money, or perforated, mutilated, or abraded coins, or gold coins, or mutilated paper currency shall not be accepted, except that fractional silver United States coins worn by abrasion must be accepted so long as the superscription thereon can be distinguished. (See ch. XVI, art. 34, as to acceptance of Canadian money in money order transactions.)

MAKING CHANGE

28. Postmasters should provide themselves with a sufficient amount of minor coins and bills of small denomination to enable them to make change. When a postmaster is unable to make change the purchaser must tender the exact amount of the purchase.

COUNTERFEIT CURRENCY AND COINS

29. Postmasters and postal employees to whom counterfeit currency, coins, obligations, and other securities of the United States or of any foreign government, except counterfeit postage stamps, are presented shall confiscate such counterfeits and shall promptly transmit them, by ordinary mail, to the nearest field office of the Secret Service Division of the Treasury Department with a brief statement of facts and, if possible, the name and address of the person presenting the counterfeits or a description thereof. Field offices of the Secret Service Division of the Treasury Department are located in the following cities and should be addressed as follows:

United States Secret Service,
Treasury Department,
----- (City and State)

Albuquerque, N. Mex.	Milwaukee, Wis.
Atlanta, Ga.	Nashville 2, Tenn.
Baltimore 3, Md.	Newark 1, N. J.
Birmingham, Ala.	New Haven 1, Conn.
Boston 4, Mass.	New Orleans 11, La.
Buffalo, N. Y.	New York 8, N. Y.
Charlotte 1, N. C.	Oklahoma City,
Chicago 80, Ill.	Okla.
Cincinnati 2, Ohio.	Omaha 1, Nebr.
Cleveland 14, Ohio.	Philadelphia 6, Pa.
Columbia, S. C.	Phoenix, Ariz.
Columbus 16, Ohio.	Pittsburgh 30, Pa.
Dallas 1, Tex.	Portland 7, Oreg.
Denver 1, Colo.	Providence, R. I.
Detroit 26, Mich.	Richmond 3, Va.
El Paso, Tex.	Sacramento, Calif.
Grand Rapids 1,	Saint Louis, Mo.
Mich.	Saint Paul 1, Minn.
Houston 14, Tex.	Salt Lake City 10,
Indianapolis, Ind.	Utah.
Jackson, Miss.	San Antonio 6, Tex.
Jacksonville, Fla.	San Francisco 1,
Kansas City, Mo.	Calif.
Little Rock, Ark.	Scranton 1, Pa.
Los Angeles 53,	Seattle 4, Wash.
Calif.	Spokane 5, Wash.
Louisville 1, Ky.	Springfield, Ill.
Memphis 1, Tenn.	Utica 1, N. Y.
Miami, Fla.	Washington 25, D. C.

Counterfeit postage stamps shall be confiscated and promptly transmitted to the post office inspector in charge of the division in which the post office is located with a brief statement of facts and, if possible, the name and address of the person presenting such counterfeit postage stamps.

A receipt in substantially the following form shall be given to persons from whom counterfeits are confiscated:

UNITED STATES POST OFFICE

Receipt for Counterfeits and Contraband Property

(Place)

(Date)

1-----

Received from ----- the following counterfeit or
contraband property:
----- Counterfeit-----

Signed-----
(Postmaster)

A duplicate of the receipt shall be retained by the postmaster and filed with the receipt which will be furnished him by the Secret Service Division of the Treasury Department.

DEPOSITS AND REMITTANCES

30. Deposits of postal funds may be made in United States coin, United States currency, or coupons from bonds of the United States, the Federal Farm Mortgage Corporation, or the Home Owners' Loan Corporation. Deposits may also be made by drafts and checks as provided by article 31 of this chapter.

Postage stamps, foreign coins and notes, or mutilated coins and paper, or bank checks and drafts other than those issued by national or State banks or trust companies, shall not be used in making deposits.

Money orders paid by district postmasters shall be treated as cash and may be used in remitting surplus funds or in replenishing fixed credits.

Remittances of cash, which may include small coins, shall consist of even dollars only, except at the end of the quarter. When drafts, checks, paid money orders, or the like are used in making remittances, the total of the remittance need not necessarily be in even dollars.

Use of Drafts and Checks

31. The Treasurer of the United States, Government depositaries, and depositary postmasters may accept checks and drafts issued by or drawn on national or State banks or trust companies, Post Office Department warrants, pension checks, checks of disbursing postmasters, and other kinds of Government paper, provided satisfactory arrangements are made for the acceptance of such drafts, checks, and other paper at the risk and cost of remitting postmasters.

When a draft or check cannot be collected, notice shall be sent immediately to the postmaster making the deposit, and to the Bureau of Finance, Division of Postal Finance.

When the exchange must be paid for the collection of any draft, it should be deducted from the amount of the deposit.

Every postmaster maintaining a checking account with a bank shall issue consecu-

tively numbered checks and keep a stub record of all checks issued. If checks without stubs are used, a record, preferably in book form, must be kept for the checks issued. Checking accounts should be kept in balance.

All inquiries concerning the use of drafts and Government papers for the deposit of postal funds shall be addressed to the Bureau of Finance, Division of Postal Finance.

(See article 160, chapter XVI; as to remittances of money order funds by means of drafts.)

Depositaries for Postal Funds

32. Central accounting postmasters are designated as sole depositaries for surplus postal funds for direct and district accounting offices in the respective territories served. Central accounting postmasters shall deposit surplus postal funds in depositaries designated by the Bureau of Finance.

NOTE.—Central accounting post offices are listed in article 78 of this chapter.

The postmaster at Washington, D. C., shall deposit funds with the Treasurer of the United States. The postmaster at Guam, Guam, shall deposit surplus funds in the Bank of America National Trust and Savings Association, Guam Branch, to the credit of the account of the Treasurer of the United States.

When to Deposit

33. *Central accounting offices.*—Central accounting postmasters and the postmaster at Washington, D. C., shall deposit daily all surplus postal funds accruing at their offices.

34. *Direct accounting offices.*—Direct accounting postmasters shall remit surplus postal funds on the 1st and 16th day of each month, except in instances where authority has been granted them to make salary payments at dates later than the 1st and 16th of each month. In such cases remittances of surplus funds shall be made not later than the authorized salary payment dates.

35. *District offices.*—During the quarter remittances shall be made by second-class offices whenever the amount on hand equals \$200, by third-class offices whenever the amount on hand equals \$100, and by fourth-class offices whenever the amount on hand

equals \$50. Postmasters shall not delay remitting surplus funds in this manner even at the close of a quarter pending completion and submission of the quarterly account. In making such remittances, postmasters at second-class offices may retain coin or currency not to exceed \$25, at third-class offices not to exceed \$15, and at fourth-class offices not to exceed \$10 when the remainder of the remittance consists of checks and the necessity of registering the remittance will thus be avoided; except at the end of the quarter, when, unless the postmaster has an authorized reserve, all surplus funds shall be remitted.

District postmasters to whom a "reserve" has been granted may retain from deposit the amount of the reserve. In determining the amount of surplus funds on hand the postmaster may deduct from the actual cash balance the authorized "reserve" and, if the surplus remaining is sufficient to require deposits as outlined in the preceding paragraph, the necessary remittance shall be made.

Postmasters at district offices may retain such sums as may be required to meet authorized post office payments anticipated to be made within 15 days; except at the close of each quarter, when the exact amount due to balance the account shall be remitted.

Deposit in Case of Loss

36. A postmaster who has suffered loss of money, postage stamps, or other stamp supplies through any cause, and has made claim for credit or reimbursement, shall not be required to deposit immediately the amount of the loss. Any balance against a postmaster on account of such loss may remain outstanding until his claim is settled. Upon settlement of the claim, whatever balance is due after deducting the credit allowed shall be deposited at once.

Deposit in Accordance With Audit Statement

37. On receipt of a statement of differences from the auditing office disallowing or suspending items or correcting errors in an account and requiring a deposit of the balance shown by the statement, such deposit shall be made promptly, except where a claim is pending, or when required action has been taken to remove the suspension.

Failure to Make Deposit

38. Any postmaster who fails to remit or deposit his surplus funds at the designated time shall be held liable for any loss resulting from such delay. To facilitate replacement in the event of loss, postmasters should keep adequate records of checks or drafts included in remittances or deposits.

Postmasters who fail to make deposits according to instructions, or to pay over bal-

ances on demand of post office inspectors or other duly authorized representatives of the Government, shall be liable to removal.

(See current Postal Laws and Regulations as to penalty for embezzlement of and failure to remit postal funds promptly.)

When to Prepare Remittances

39. Whenever possible, remittances shall be prepared and dispatched after the close of business each day. If a remittance is in the form of cash, it shall be registered. When funds subject to remittance are received after the dispatch of the last mail they shall be forwarded the next day on the last mail available for that day, together with all the surplus funds that have accrued up to that time. District postmasters who remit surplus funds by means of checks drawn against official checking accounts may, if there is available a good burglar-proof chest or other adequate means of protection, retain until the next business day the funds which accumulate after the last opportunity to deposit in bank. Such accumulated funds shall be available for use in the transactions of the office until the last opportunity to deposit on the first succeeding day on which the bank is open, and the remainder, if any, shall then be deposited and remitted with all surplus accruing up to that time.

NOTE.—The instructions relative to the deposit of surplus funds and the preparation and dispatch of remittances shall also apply to money order funds, except where they apply specifically to postal funds only.

(See ch. XVI, arts. 157 to 160, relative to deposit of money order funds.)

Remittances From Stations and Branches

40. When suitable banking facilities are available to stations and branches having adequate safes or vaults, postmasters may, when specially authorized to do so by the Assistant Postmaster General, Bureau of Finance, effect arrangements for the temporary deposit of funds of such stations and branches in such banks, and the retention at the station or branch until the next business day of the funds which accumulate after the last opportunity to deposit in bank. Postmasters should submit requests for such authority to the Bureau of Finance, Division of Postal Finance, when from the standpoint of safety, economy and efficiency it is believed that such banking facility should be used, and the following information must be submitted with the request: (a) The name of the bank or banks where deposits will be made and whether the bank or banks are covered by Federal deposit insurance; (b) the distance from the post office station or branch concerned to the main office, and the distance and the character of the territory between the post office and the bank; (c) the average amount of funds which will be deposited daily, cash

and checks to be shown separately; (d) time required for clearance of the withdrawal checks and the consequent maximum accountability at any one time, including the checks in transit; (e) whether the banking facilities may be used without the payment of a service charge; (f) the time at which the bank closes; (g) the average amount of funds which will accumulate between the time of the closing of the bank and the closing time of the station or branch; (h) the time of pick-up of these funds from the station under present arrangements, the type of vehicle used and whether the funds of more than one station are handled on the same collection trip and if so, the maximum total; (i) while the remittance of such funds to the main office by duplicate deposit slips is preferred, authority to make remittance by check may be granted on submission of satisfactory reasons; (j) any other information which might be of value in consideration of the matter.

Such funds shall be deposited in an account as provided in article 48 of this chapter and may be remitted to the main office by means of check or by means of initialed or signed duplicate deposit slips. The figures on duplicate deposit slips should be very clear and without erasures.

Where duplicate deposit slips are used, such slips shall be sent to the main office with the regular remittance forms and the funds so deposited will be withdrawn by check prepared and signed at the main office.

Where authority has been granted to remit such funds to the main office by check, the postmaster should authorize a station superintendent and one other employee to sign such checks in the name of the postmaster.

Preparation of Remittances

41. Remittance of surplus funds shall be made when possible by check or draft and sent as ordinary mail. The envelope in which the remittance is enclosed shall be marked "Postal Funds."

When checks or drafts are not available, remittances of currency and coin and coupons from bonds of the United States, the Federal Farm Mortgage Corporation, or the Home Owners' Loan Corporation shall be sent by official registered mail.

Cash remittances shall be made in paper currency of the highest denominations obtainable, and when coin is included in a remittance it shall be securely wrapped and enclosed in a strong envelope. Remittances must not be delayed to secure notes of large denomination or to exchange coin for notes. When remittances which include coin are dispatched by catcher pouch service, the coin shall be enclosed in coin bags which will be furnished by the depositary upon application.

When coin is included in a remittance, the denominations shall be given thus

10 silver dollars-----	\$10
10 fifty-cent pieces-----	5

42. *Witness to preparation and dispatch.*—When a cash remittance is made, the funds comprising the remittance shall be counted by the employee preparing the remittance in the presence of a witness who shall also count them. The witness shall sign both the original and copy of the remittance letter. The copy shall be kept on file in the post office.

The remittance and letter shall be enclosed in an envelope strong enough to hold the contents. The envelope shall be marked "Postal Funds," sealed, and prepared for registration in accordance with chapter XI, article 36, the remittance shall be continuously under the observation of the witness from the time the money is counted until the package is placed in the pouch and the pouch locked and delivered to the mail carrier or other person authorized to receive it.

When no one can be secured to witness the preparation and dispatch of a remittance, the postmaster shall make a record of that fact on the remittance letter and on the copy retained in the office, giving the reasons therefor.

Remittance Letter

43. Remittance letter, Form 3044-D and Form 3044-E, shall be used by postmasters at direct accounting offices when postal funds are remitted, and Form 1842-D and Form 1842-E by postmasters at district offices.

When a postmaster makes a deposit for another postmaster he shall so state, as a separate certificate is required for each.

Liability for Remittance Lost in Transit

44. When a postmaster fails to comply with the foregoing instructions and the money is lost in transit, he shall be required to make good the amount unless the facts relating to the remittance satisfactorily establish his exemption from blame.

Accounting for Deposits

45. Postmasters shall take credit in their quarterly accounts for postal deposits. Postal accounts shall be rendered promptly after the close of each quarter and not delayed awaiting the receipt of certificates of deposit. Certificates shall be examined on receipt, and if any error is found therein immediate notice shall be sent to the depositary in order that the necessary correction may be made. (See ch. XXIV, arts. 9 to 11, as to dates for submitting quarterly accounts.)

Failure to Receive Certificate of Deposit

46. When a certificate of deposit covering a remittance is not received in due time from the depositary, or if any difficulty arises in correcting errors in a certificate, the facts shall be reported to the Bureau of Finance, Division of Postal Finance, in the case of postal funds. If a registered remittance is not received, a report shall also be made to the inspector in charge of the division where the post office is located.

Temporary Deposits

47. *In national or State banks.*—Any postmaster who has public money belonging to the Government and is at an office in a city or town where there is no designated depositary, may deposit the same, temporarily at his own risk and in his official capacity, in any national or State bank in the State in which the postmaster resides, or in which his office is located, or within a reasonable radius of his post office in an adjacent State; but no authority or permission is given for the payment to or receipt by a postmaster or any other person, of interest, directly or indirectly, on any deposit made as herein described. There is no appropriation from which bank service charges may be paid.

In places where a depositary has been designated by the Treasury Department, such bank shall be used to the exclusion of all others in making temporary deposits of postal funds.

Temporary deposits of funds do not relieve postmasters from making regular remittances of surplus funds as provided in articles 33 to 35 of this chapter.

48. *Account in which deposited.*—Temporary deposits of postal funds shall not be carried in a personal account of the postmaster but shall be deposited in an account in the name of "Post Office Department, by -----, Postmaster."

49. *Reconciling bank accounts.*—At least once each quarter every postmaster carrying a checking account in a local bank shall obtain from the bank, a statement of his checking account, verify the balance on deposit, and ascertain what checks drawn by him on such account remain unpaid.

50. *Accounting for and disposition of funds representing unpaid checks.*—The amounts of all checks drawn by postmasters on local banks remaining unpaid one full fiscal year (the fiscal year being July 1 to June 30, both dates inclusive) after the dates thereof, shall be withdrawn and taken up in the postal account for the June quarter ending such full fiscal year under the receipt item "Outstanding Liabilities—Postal Service Checks," and deposited as surplus postal funds. A list of such checks shall be forwarded in duplicate with the postal account, together with any such checks which have been returned as undeliverable, uncalled

for, etc. The list shall give the number and date of check, name and address of payee, by whom drawn, on what bank, for what purpose, and amount. A copy of such list shall be retained by the postmaster as part of his office records, and a copy shall be furnished the bank with a notice to stop payment on the checks listed.

51. *Accounting for outstanding checks when change in postmasters occurs.*—When a change in postmasters occurs, the outgoing postmaster shall verify all checking accounts on local banks and prepare a list of all outstanding checks including those of his predecessor or predecessors as of that date. This list shall be turned over to his successor. The total amount represented by the outstanding checks shall be entered on each of the four parts of the transfer certificate under the caption "Outstanding checks drawn on local banks." The incoming postmaster shall preserve the list of outstanding checks and subsequently take the same action thereon as provided in article 50 of this chapter for his own checks. The balance in the bank account to cover outstanding checks should be transferred to the incoming postmaster.

52. *Payment of invalid checks.*—When a local bank check the amount of which has been carried to "Outstanding Liabilities—Postal Service Checks," is presented for payment, the payee or owner claiming payment thereof shall be instructed to forward the check and his claim to the General Accounting Office, Claims Division, Washington 25, D. C., for settlement.

53. *Use of safety deposit boxes.*—Any public funds and property in the custody of a postmaster may, at his own risk and expense, be placed by him for safekeeping, in any bank located in the town, city, or county in which he resides. Provided such funds and property are kept in a receptacle under the postmaster's exclusive control, and the receptacle placed in a safe-deposit vault of such bank, or otherwise entrusted to the bank for safekeeping. Under no circumstances shall such funds or property be used by the bank or become part of its assets, or be mingled with its regular deposits. Nothing in this article shall be so construed as to affect the claim of any postmaster to credit or reimbursement on account of loss resulting from burglary, fire, or other unavoidable casualty.

Treatment of Deposits by Depositary Postmasters

54. *Opening and verifying deposits.*—All remittances received at depositary and all other offices operating opening units shall be opened in the opening unit as prescribed in Chapter XXIII, articles 7 to 15. If any discrepancy is found in the amounts, it shall be brought to the attention of the supervisor in charge of the unit immediately and noted on the letter and envelope over the initials

of both the opening employee and of the supervisor. If the discrepancy is other than minor, or there is evidence of rifling or serious irregularity, or if after correspondence with the remitting postmaster minor discrepancies cannot be adjusted satisfactorily, a report together with all related papers shall be sent to the post office inspector in charge, and the remitting postmaster advised to file a claim in accordance with article 18 of this chapter.

Whenever a postmaster fails to forward a remittance on the same day the remittance letter is dated or it is evident from the registry records or the time in transit that a remittance was not actually made on the date named in the letter, or when a remittance or the letter accompanying the same is not prepared in accordance with the instructions in articles 41 and 42 of this chapter, the postmaster of the depositary office shall direct the attention of the offending office to the irregularities involved, with a view to corrective action. Where an office is guilty of repeated offense of the same character the postmaster of the depositary office shall report the facts to the post office inspector in charge.

55. Notice of errors in deposits.—Postmasters making remittances shall in all cases be notified promptly by the depositary of any errors in the same and such errors shall be clearly specified; but no portion of a deposit shall be returned, except that imperfect money orders, redeemed savings stamps, negotiable paper, or similar items which cannot be credited in the form submitted may be returned for necessary corrections, endorsements, and so forth. The amount of the certificate of deposit shall be reduced accordingly.

56. Counterfeit money in remittances.—When a remittance contains any apparently counterfeit notes or coins, they shall be submitted to the nearest field office of the Secret Service Division of the Treasury Department with a brief statement of facts. (See art. 29 of this chapter.)

57. Accounting for deposits.—Postmasters at depositary post offices shall keep accurate accounts of all remittances received.

The amount of all deposits which reach depositary post offices during business hours shall appear in the account for that day.

58. Issuing certificates of deposit.—A certificate of deposit shall be issued and mailed on the day the deposit is received. (See ch. XVI, article 163, for money order funds.)

When a remittance is less or more than the amount stated in the remittance letter, certificates shall be issued for the actual amount of the deposit.

When it is found that a certificate has been issued for an amount less than the deposit, an additional certificate shall be issued for the difference.

When it is found that a certificate has

been issued for an amount in excess of the actual amount of the deposit, the incorrect certificate shall be recalled and a certificate for the correct amount issued in lieu thereof.

When one postmaster makes a remittance for another, the certificate shall be issued in the name of the postmaster for whom the deposit is made.

Certificates shall not include deposits covering different quarters. Separate certificates shall be issued specifying the quarters or periods within a quarter for which deposit is made.

59. Deposits treated as receipts.—All deposits shall be treated in the same manner as the regular receipts of the depositary post office, and when necessary to meet the authorized expenditures of the office may be used for that purpose.

NOTE.—The instructions concerning depositaries for postal funds apply to depositaries for money order funds, except where they apply specifically to postal funds, and as provided in chapter XVI, articles 162 to 165, relating to money order depositaries. These distinctions must be observed carefully.

DISBURSEMENT OF PUBLIC FUNDS

60. The law provides that: "The salary of a postmaster, and such other expenses of the Postal Service authorized by law as may be incurred by him, and for which appropriations have been made, may be deducted out of the receipts of his office, under the direction of the Postmaster General."

Postmaster To Act as Disbursing Officer

61. Postmasters at all money order offices shall act as disbursing postmasters for the payment of salaries of officers and employees of the Postal Service, and for the payment of such other amounts as may be specifically authorized by the Post Office Department.

The payments made by a postmaster for the regular expenses of his office are made in his capacity as postmaster, but those which do not relate to the business of his office are made in his capacity as disbursing officer under the above authority. Postmasters are liable on their official bonds for such disbursements.

Payments by Cash or Local Bank Checks

62. Payments shall be made regularly in cash, but postmasters who maintain temporary deposits in national banks, State banks, or trust companies may make authorized payments by means of checks drawn upon such banks whenever it can be done without expense to the Post Office Department.

The regular forms of checks issued by the bank where the deposit is maintained may be used. The signature of the postmaster shall always be followed by his official title.

Payment by Treasury Checks

63. Postmasters at offices having receipts of \$600,000 or more per annum and who have been specially authorized shall make authorized payments by checks drawn on the Treasurer of the United States.

(See ch. XIV, art. 141, for disposition of undeliverable Treasury checks returned to the postmaster.)

Funds Used to Pay Salaries and Expenses at First-Class Offices

64. At first-class offices not authorized to use Treasury checks payment shall be made from available postal funds. Whenever the postal funds are not sufficient to make authorized payments, transfers should be made from the money order to the postal account. If the available postal and money order funds combined are insufficient for this purpose, a check drawn against an authorized money order credit (symbol 48-050) with the Treasurer of the United States may be used to provide the amount needed. Such transactions shall be recorded as transfers from the money order account to the postal account. Instructions relative to obtaining a money order credit on the Treasurer of the United States will be found in chapter XVI, article 155.

Funds Used to Pay Salaries and Expenses at District Offices

65. When the receipts of district offices from sources other than the sale of stamps are insufficient to meet authorized expenses, postmasters having a money order credit (symbol 48-050) with the Treasurer of the United States shall secure the required funds by drawing a check on the credit and charging themselves therewith in the accounts. Postmasters who cannot convert such checks into cash without the payment of a fee and those who are not provided with a money order credit may retain such sums as may be required to meet any authorized disbursement anticipated to be made within 15 days, except at the close of each quarter. Postmasters at district offices not provided with a money order credit with the Treasurer of the United States may secure funds, if required, on application to the central accounting postmaster, using Form 1847. Cash received from the central accounting postmaster during the quarter shall be charged in the post office account and cash book and in the quarterly account. To avoid delay in paying the expenses of his office, a district postmaster may withdraw temporarily from the postage stamp fixed credit funds an amount which, with the receipts from other sources, will be sufficient to meet the expenses. Pending receipt of funds from the central accounting postmaster, a receipt or voucher for the amount withdrawn from the postage stamp fixed credit funds must be carried in the

postage stamp fixed credit account until the money is replaced.

Payment of Salaries and Travel Allowance to P. T. S. Employees

66. *Payment by postmaster at division headquarters.*—Payment of salaries and travel allowance to all officials and employees of the respective divisions of the Postal Transportation Service shall be made by postmasters at division headquarters of that service by check drawn on the Treasurer of the United States upon semimonthly certifications by general superintendents, Postal Transportation Service.

67. *Certification of service performed and travel allowance earned.*—District superintendents of the Postal Transportation Service shall, as soon as practicable after the 15th and last day of the month, make semimonthly reports to their general superintendents certifying service performed by all employees assigned to their districts. They shall show separately, in time values only, leave without pay, night work and overtime, and travel allowance earned. These certifications are to be made in accordance with instructions issued by the Department. General superintendents shall make all computations in accordance with the Department's salary and travel allowance tables. General superintendents shall submit the semimonthly pay sheets showing the names of the employees and the amounts to be paid, to paying postmasters not later than the 7th and 22d days of the month, or not later than the following day when the 7th or 22d day falls on a Sunday or holiday.

On the resignation, transfer, suspension, or removal of a Postal Transportation Service employee final settlement shall be deferred until all mail keys, records, and other property of the Department have been turned over to the district or general superintendent. In the case of removal, final payment shall not be certified until information has been received from the Department that all claims of the Government against the clerk have been satisfied.

68. *Correction of overpayments and underpayments.*—Overpayments and underpayments to employees shall be adjusted by general superintendents in subsequent semimonthly pay rolls. When an overpayment has been made that cannot be adjusted within the quarter in which the service was performed, the general superintendent shall make collection from the employee involved and furnish a receipt therefor. The amount should be turned over to the disbursing postmaster and a receipt obtained from him. The disbursing postmaster should charge this amount in his next postal account with a suitable explanation. When a general superintendent calls upon an employee for a refund covering overpayment and such refund cannot be collected, the

matter shall be reported to the Bureau of Transportation, Division of Highway and Contract Transportation for collection of the amount overpaid.

69. Record of checks issued.—The number of the Treasury check shall be entered on the semimonthly pay sheets opposite the employee's name, and copies of such sheets shall be retained in lieu of check stubs.

70. Disposition of checks.—Checks shall be mailed in window envelopes in accordance with the addresses furnished by the general superintendent and within 24 hours, exclusive of Sundays and holidays, after receipt of pay sheets from the general superintendent; however, when requested by general superintendents, postmasters may turn checks over to them for distribution to clerks.

DUPLICATE TREASURY CHECKS

Drawn by Post Office Department

71. Application for a duplicate of a lost, stolen, or destroyed Treasury check drawn by the Post Office Department shall be addressed to the Bureau of Finance, Division of Postal Finance, except that where the check was drawn against postal savings funds the application shall be sent to the Bureau of Finance, Division of Postal Savings Banking and Investment.

The application shall be signed by the payee, and show the time, place, and all the circumstances attending the loss or destruction of the check, its number, date, and amount in whose favor it was issued, and if assigned, to whom, with any other material particulars within the knowledge of the applicant.

Drawn by Postmaster

72. Money order checks.—Postmasters will forward to the Bureau of Finance, Division of Money Orders, applications for duplicates of lost, stolen, or destroyed checks drawn on their money order credit, and will await instructions from that office as to procedure.

73. Other Treasury checks.—If a check drawn by a postmaster on the Treasurer of the United States is lost, stolen, or destroyed, the issuing postmaster shall forward to the Treasurer a full description of the check and request that payment thereof be stopped, giving the specific reason for the request. If loss or nonreceipt is alleged, all correspondence relating to the matter shall accompany the request. If there is no correspondence, a short statement of the facts, bearing the signature and address of the payee, shall be furnished if possible. If the check was received and later lost, he shall state whether he had endorsed it. If endorsed in blank that fact must be clearly stated. The postmaster shall state that his records show the check to be unpaid,

and shall give the period covered by the last statement of paid checks received from the Treasurer. If a check on which stop payment has been requested is later recovered, the Treasurer shall be notified promptly as payment will not be made until the original stoppage is formally withdrawn.

After stopping payment on the original check, the postmaster shall require the applicant to execute bond of indemnity Form 3017-A, unless the amount of the check is \$100 or less and the payee was at the time of making application an officer or employee of the Post Office Department by contract, designation, or appointment, in which case he shall execute affidavit Form 3018-A in lieu of bond Form 3017-A.

When application is made and bond of indemnity or affidavit executed by someone other than the payee of the original check, such papers must be accompanied with a statement from the original payee on Form 3026 showing that the check was assigned by him. In cases where application is made and bond of indemnity or affidavit executed by the payee of the check and the correspondence indicates that the check was assigned by the original payee, a release of such assignment must be made by the assignee on Form 3027. No erasures are allowed on bonds of indemnity and affidavits; therefore, all material information should be filled in by the issuing postmaster before they are sent to applicants.

Upon receipt of the required form, the postmaster shall prepare a duplicate of the lost check (which must be identical in every particular with the original) and transmit it, together with all the papers in the case, to the Bureau of Finance, Division of Postal Finance, for approval. When a duplicate of an assigned check is prepared on the application of the assignee and the assignee executed the bond of indemnity or affidavit, the duplicate check should be endorsed across the face with red ink in the following manner: "Pay to the order of -----, Assignee, in the amount of the original check, -----, Postmaster at -----." This endorsement must be signed by the postmaster or in his name by an employee authorized to sign checks for him.

After approval by the Department of the bond of indemnity or affidavit, the duplicate check will be returned to the issuing postmaster for transmittal to the payee, and the bond of indemnity or affidavit and other papers in the case will be filed in the Office of the Bureau of Finance, Division of Postal Finance.

The forms above referred to may be executed before any postmaster without cost. They, and Form 3014-A containing instructions on their execution, may be obtained by requisition on the Bureau of Finance, Division of Postal Finance.

REFUNDS OF POSTAGE

Domestic Mail

74. The postmaster at the office where paid may, upon proper authorization by the Department, refund any postage paid on domestic matter for which service is not rendered, or paid in excess of the proper rate. Applications for authority to make refunds shall be addressed to the Bureau of Finance as follows: Division of Letter and Miscellaneous Mail, if they relate to ordinary mail of the first, third, and fourth classes; Division of Newspaper and Periodical Mail, if they relate to second-class matter; Division of Registered, Insured, and C. O. D. Mail, if they relate to registered, insured, or c. o. d. mail. Applications for refunds shall be accompanied with a full statement of the facts, and, when possible, the envelope or wrapper in which the matter was mailed. Postmasters shall not make refunds until instructed to do so by the Department. Upon receipt of instructions to make a refund, a postmaster shall pay the amount authorized out of the postal receipts in his possession. The person to whom the payment is made shall receipt therefor in duplicate on Form 3533, which form will accompany the Department's instructions. At those offices authorized to make payment by Treasury check the number and date of the check shall be placed on the receipt by the postmaster in lieu of obtaining the person's signature. The "original" receipt shall accompany the quarterly postal account in which credit for the amount of the refund is claimed and the "duplicate" shall be retained in the post office files.

International Mail

75. (a) Applications for refund of postage on mail of United States origin addressed to a foreign country must be accompanied, whenever possible, with the portion of the envelope or wrapper showing the names and addresses of the sender and addressee, date of mailing, the amount of postage and fees (if any) paid, all postal endorsements, particularly the reason for the return of the matter and Form 2922 in the case of parcel post. The patron shall also be requested to submit a statement showing whether the mailing was made with or without consulting the postal service.

(b) If the application is for \$100 or more, or where no supporting envelope or wrapper with the postage stamps or meter impression affixed can be furnished by the patron, the application, accompanied with a full statement of the basis for the refund application, shall be forwarded to the Bureau of Transportation, Division of International Service, Washington 25, D. C.

Payment must be withheld in such instances until authorized by the Bureau of Transportation.

(c) Applications for less than \$100, supported as provided in paragraph (a), filed at offices having gross receipts of \$600,000 or more, shall be examined and, where warranted, Form 2995 executed in duplicate and the amount refunded. Applications for less than \$100, supported as provided in paragraph (a), filed at offices having gross receipts of less than \$600,000, shall be forwarded as follows:

To Postmaster, New York, N. Y., by post offices in—

Alabama	New Hampshire
Connecticut	New Jersey
Delaware	New York
Florida	North Carolina
Georgia	Pennsylvania
Kentucky	Rhode Island
Maine	South Carolina
Maryland	Tennessee
Massachusetts	Vermont
Mississippi	Virginia
West Virginia	

To Postmaster, Chicago, Ill., by post offices in—

Arkansas	Missouri
Illinois	Nebraska
Indiana	North Dakota
Iowa	Ohio
Kansas	Oklahoma
Louisiana	South Dakota
Michigan	Texas
Minnesota	Wisconsin

To Postmaster, San Francisco, Calif., by post offices in—

Alaska	Nevada
Arizona	New Mexico
California	Oregon
Colorado	Utah
Idaho	Washington
Montana	Wyoming

To Postmaster, San Juan, P. R., by post offices in—

Puerto Rico	Virgin Islands
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To Postmaster, Honolulu, T. H., by post offices in—

Canton Island	Hawaii
Guam	Samoa

Postmasters at the five offices listed above will review the applications received from offices in their areas, and, when warranted, authorize refunds on Form 2995. These postmasters will send the completed Form 2995 in duplicate to the postmaster who will pay the refund; all other papers in the case will be filed at the office authorizing the refund.

(d) In computing allowable postage refunds under this authority postmasters shall make 100-percent refunds except as follows:

No refunds shall be made of amounts of less than 10 cents.

A 10-percent deduction shall be made when the postal service is not at fault for the return of the article to the sender, such as cases of improper packing or enclosing; depositing articles directly in the postal service without consulting a postal employee as to weight, size, postage, and mailability of contents; or requesting withdrawal of an article.

No refund of registry and insurance fees shall be made, unless the fees were not properly collectible in the first place. When parcels are erroneously insured and registry service is in effect, the minimum registry fee shall be deducted from the refund, provided dutiable articles are accepted in the regular mails to the country of address.

The amount which may be refunded on articles prepaid at air-mail rates but actually conveyed by surface means with resultant delay in delivery is the difference between air and surface postage rates. The fact that surface dispatch was used must be confirmed through the proper exchange office.

Particular attention must be given to processing partial or incomplete meter impressions, as these impressions are not good for ordinary postage, and no refund shall be made thereon.

(e) When completing Form 2995 to cover refunds at their own offices, postmasters shall insert the name of their post office after the word "Postmaster" in the heading of the form; the "Authorizing Official" will be the postmaster, assistant postmaster, employee in charge of refund work, or other responsible employee designated by the postmaster; the balance of the form shall be completed as indicated on the form and the space for "P. O. D. File No." shall be ignored.

Postmasters at Chicago, Honolulu, New York, San Francisco, and San Juan, when completing Form 2995 to authorize refunds at other post offices in their service areas shall address the form to the postmaster who will pay the refund. The space for "P. O. D. File No." shall be used for the file number of the authorizing office; all other entries covering reference, date, amount, and payee's name and address shall be completed; and an authorizing official, as noted above, shall sign the form.

(f) All refund payments shall be made out of postal receipts in possession of the postmaster. The person to whom payment is made shall receipt therefor in duplicate on Form 2995. At offices authorized to make payments by Treasury checks, the number and date of the check shall be placed on the receipt in lieu of the person's signature. The "original" receipt shall accompany the quarterly postal account in which credit for the amount of the refund is claimed and the "duplicate" shall be retained in the files of the paying office.

(g) Postmasters will make refunds, in the same manner, of fees collected for international return receipts when such receipts or their equivalent are not obtained because of some fault of the postal service.

DISPOSAL OF FUNDS AND PROPERTY UPON CHANGE OF POSTMASTERS

Inventories

76. Whenever a change of postmasters occurs, inventories shall be made of the public property in the post office. The several classes of property shall be listed separately as follows:

(a) Postage stamps, books of stamps, coils of stamps, special-delivery stamps, special-handling stamps, postage due stamps, stamped envelopes, postal cards, international reply coupons, internal revenue stamps, migratory-bird hunting stamps, and United States savings stamps.

(b) Money-order funds and blank forms; postal-savings funds and accountable stock, including blank certificates; and United States saving bond funds and blank savings bonds.

(c) All other public property including mail keys, mechanical machines and firearm equipment, furniture and equipment belonging to or leased by the United States, post office records, copies of the Postal Laws and Regulations, the Post Office Manual, and the Official Postal Guide, postmarking and dating stamps and ink and pads therefor, unused printed forms and blank books, and all other supplies.

When a change of postmasters occurs, the outgoing postmaster shall deliver to the incoming postmaster all of the accountable items on hand in accordance with the inventories as specified above, and complete certificates on appropriate forms which will be provided for the purpose. The certificates when completed shall be signed by both outgoing and incoming postmasters, detached and forwarded as indicated on the various forms. Receipts for public property or items not listed on the transfer certificates shall be retained in the files of the post office.

An incoming postmaster at a third- or fourth-class post office shall render to the outgoing postmaster receipt in duplicate on Form 1087 for all undelivered registered, insured, and c. o. d. articles on hand. The original receipt shall be delivered to the outgoing postmaster and the duplicate retained for the files of the office. Report shall be made to the Bureau of Finance, Division of Registered, Insured, and C. O. D. Mail, of any irregularities noted in connection with undelivered registered, insured, and c. o. d. articles turned over by the outgoing postmaster. Listing of registered, in-

sured, and c. o. d. mail on Form 1087 is not necessary at first- and second-class offices in connection with receipts between incoming and outgoing postmasters.

When an office is discontinued, the above inventories shall be made and the property and supplies delivered to the postmaster designated by the Department to receive them. Duplicate receipts shall be given, which shall be treated as provided in the case of a change of postmasters. Property and supplies shall not be returned to the Department, but the postmaster designated to receive the property shall forward the mail keys by registered mail to the Bureau of Facilities, Division of Mail Equipment Shops, together with a letter giving the name of the discontinued office, the county and State in which located, and the numbers stamped on the mail keys which are enclosed.

Funds

77. When a postmaster at a first-class post office goes out of office, the full amount of postal funds due to the Government, according to his own account, and without waiting to ascertain the exact balance on a final settlement by the auditing office, shall be deposited with his designated depository and not transferred nor paid to his successor. At first-class post offices, except central accounting, the outgoing postmaster shall turn over to his successor all internal-revenue, migratory-bird hunting and United States

savings stamp supplies on hand and cash sufficient to make up the amount of the fixed credits charged to his office. He shall render final reports in the United States savings bond accounts showing stock and cash transferred to the incoming postmaster. At central accounting post offices the outgoing postmaster shall render final reports in these accounts showing stock and cash turned over to his successor.

When a postmaster at a second-, third-, or fourth-class post office goes out of office, he shall turn over to his successor all postage, internal-revenue, migratory-bird hunting, and savings stamp supplies on hand and cash sufficient to make up the amount of the fixed credits charged to his office. He shall also forward to his central accounting postmaster all funds due the Government to balance his final postal account, except that any authorized postal reserve fund may be transferred to the incoming postmaster, and shall render a United States savings bond account showing accountable stock and cash transferred to his successor.

Key-deposit funds, advance deposits, or any funds held by a postmaster in trust (not as a part of the regular funds of the office) shall be transferred to his successor who shall give him a receipt therefor.

(See ch. XVI, arts. 179 to 181, for transfer of money order funds; ch. XVII, arts. 57 and 58, for transfer of postal savings funds; and ch. XXIV, art. 2, for divided accounts.)

CENTRAL ACCOUNTING POST OFFICES AND TERRITORY SERVED

78.		
	<i>Central accounting post offices</i>	<i>Territory served</i>
Birmingham, Ala.	Alabama.	
Seattle, Wash.	Alaska.	
Phoenix, Ariz.	Arizona.	
Little Rock, Ark.	Arkansas.	
San Francisco, Calif.	California.	
Denver, Colo.	Colorado.	
New Haven, Conn.	Connecticut.	
Wilmington, Del.	Delaware.	
Jacksonville, Fla.	Florida.	
Atlanta, Ga.	Georgia.	
Honolulu, Hawaii.	Hawaii.	
	Samoa.	
Boise, Idaho.	The following counties of Idaho: Ada, Adams, Bannock, Bear Lake, Bingham, Blaine, Boise, Bonneville, Butte, Camas, Canyon, Caribou, Cassia, Clark, Custer, Elmore, Franklin, Fremont, Gem, Gooding, Jefferson, Jerome, Lemhi, Lincoln, Madison, Minidoka, Oneida, Owyhee, Payette, Power, Teton, Twin Falls, Valley, Washington. See Spokane, Wash., for other counties of Idaho.	
Chicago, Ill.	Illinois.	
Indianapolis, Ind.	Indiana.	
Des Moines, Iowa	Iowa.	
Topeka, Kans.	Kansas.	
Louisville, Ky.	Kentucky.	
New Orleans, La.	Louisiana.	
Portland, Maine.	Maine.	
Baltimore, Md.	Maryland.	

<i>Central accounting post offices</i>	<i>Territory served</i>
Boston, Mass	Massachusetts.
Detroit, Mich	The following counties of Michigan: Alcona, Allegan, Alpena, Antrim, Arenac, Barry, Bay, Benzie, Berrien, Branch, Calhoun, Cass, Charlevoix, Cheboygan, Clare, Clinton, Crawford, Eaton, Emmet, Genesee, Gladwin, Grand Traverse, Gratiot, Hillsdale, Huron, Ingham, Ionia, Iosco, Isabella, Jackson, Kalamazoo, Kalkaska, Kent, Lake, Lapeer, Leelanau, Lenawee, Livingston, Macomb, Manistee, Mason, Mecosta, Midland, Missaukee, Monroe, Montcalm, Montmorency, Muskegon, Newaygo, Oakland, Oceana, Ogemaw, Osceola, Oscoda, Otsego, Ottawa, Presque Isle, Roscommon, Saginaw, Saint Clair, Saint Joseph, Sanilac, Shiawassee, Tuscola, Van Buren, Washtenaw, Wayne, Wexford.
Marquette, Mich	The following counties of Michigan: Alger, Baraga, Chippewa, Delta, Dickinson, Gogebic, Houghton, Iron, Keweenaw, Luce, Mackinac, Marquette, Menominee, Ontonagon, Schoolcraft.
Minneapolis, Minn	Minnesota.
Vicksburg, Miss	Mississippi.
Kansas City, Mo	The following counties of Missouri: Andrew, Atchison, Barry, Barton, Bates, Benton, Buchanan, Caldwell, Carroll, Cass, Cedar, Chariton, Christian, Clay, Clinton, Cooper, Dade, Daviess, De Kalb, Douglas, Gentry, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howard, Howell, Jackson, Jasper, Johnson, Lafayette, Lawrence, Linn, Livingston, McDonald, Mercer, Moniteau, Morgan, Newton, Nodaway, Oregon, Ozark, Pettis, Platte, Polk, Putnam, Ray, Saint Clair, Saline, Stone, Sullivan, Taney, Texas, Vernon, Worth.
Saint Louis, Mo	The following counties of Missouri: Adair, Audrain, Bollinger, Boone, Butler, Callaway, Camden, Cape Girardeau, Carter, Clark, Cole, Crawford, Dallas, Dent, Dunklin, Franklin, Gasconade, Iron, Jefferson, Knox, Laclede, Lewis, Lincoln, Macon, Madison, Maries, Marion, Miller, Mississippi, Monroe, Montgomery, New Madrid, Osage, Pemiscot, Perry, Phelps, Pike, Pulaski, Ralls, Randolph, Reynolds, Ripley, Saint Charles, Sainte Genevieve, Saint Francois, Saint Louis, Schuyler, Scotland, Scott, Shannon, Shelby, Stoddard, Warren, Washington, Wayne, Webster, Wright.
Helena, Mont	Montana.
Omaha, Nebr	Nebraska.
Reno, Nev	Nevada.
Concord, N. H.	New Hampshire.
Newark, N. J.	New Jersey.
Albuquerque, N. Mex.	New Mexico.
New York, N. Y.	New York.
Charlotte, N. C.	North Carolina and South Carolina.
Fargo, N. Dak	North Dakota.
Cincinnati, Ohio	The following counties of Ohio: Adams, Allen, Athens, Auglaize, Brown, Butler, Champaign, Clark, Clermont, Clinton, Darke, Defiance, Delaware, Fairfield, Fayette, Franklin, Fulton, Gallia, Greene, Hamilton, Hancock, Hardin, Henry, Highland, Hocking, Jackson, Lawrence, Licking, Logan, Lucas, Madison, Marion, Meigs, Mercer, Miami, Montgomery, Paulding, Perry, Pickaway, Pike, Preble, Putnam, Ross, Scioto, Shelby, Union, Van Wert, Vinton, Warren, Williams, Wood, Wyandot.
Cleveland, Ohio	The following counties of Ohio: Ashland, Ashtabula, Belmont, Carroll, Columbiana, Coshocton, Crawford, Cuyahoga, Erie, Geauga, Guernsey, Harrison, Holmes, Huron, Jefferson, Knox, Lake, Lorain, Mahoning, Medina, Monroe, Morgan, Morrow, Muskingum, Noble, Ottawa, Portage, Richland, Sandusky, Seneca, Stark, Summit, Trumbull, Tuscarawas, Washington, Wayne.
Oklahoma City, Okla	Oklahoma.
Portland, Oreg	Oregon.

<i>Central accounting post offices</i>	<i>Territory served</i>
Philadelphia, Pa.	The following counties of Pennsylvania: Adams, Berks, Bradford, Bucks, Carbon, Chester, Columbia, Cumberland, Dauphin, Delaware, Franklin, Fulton, Juniata, Lackawanna, Lancaster, Lebanon, Lehigh, Luzerne, Lycoming, Mifflin, Monroe, Montgomery, Montour, Northampton, Northumberland, Perry, Philadelphia, Pike, Schuylkill, Snyder, Sullivan, Susquehanna, Tioga, Union, Wayne, Wyoming, York.
Pittsburgh, Pa.	The following counties of Pennsylvania: Allegheny, Armstrong, Beaver, Bedford, Blair, Butler, Cambria, Cameron, Centre, Clarion, Clearfield, Clinton, Crawford, Elk, Erie, Fayette, Forest, Greene, Huntingdon, Indiana, Jefferson, Lawrence, McKean, Mercer, Potter, Somerset, Venango, Warren, Washington, Westmoreland.
San Juan, P. R.	Puerto Rico and the Virgin Islands.
Providence, R. I.	Rhode Island.
Charlotte, N. C.	South Carolina and North Carolina.
Sioux Falls, S. Dak.	South Dakota.
Nashville, Tenn.	Tennessee.
Austin, Tex.	The following counties of Texas: Angelina, Aransas, Atascosa, Austin, Bandera, Bastrop, Bee, Bell, Bexar, Blanco, Brazoria, Brazos, Brewster, Brooks, Burleson, Burnet, Caldwell, Calhoun, Cameron, Chambers, Colorado, Comal, Concho, Coryell, Crane, Crockett, DeWitt, Dimmit, Duval, Edwards, Fayette, Fort Bend, Frio, Galveston, Gillespie, Goliad, Gonzales, Grimes, Guadalupe, Hardin, Harris, Hays, Hidalgo, Houston, Irion, Jackson, Jasper, Jeff Davis, Jefferson, Jim Hogg, Jim Wells, Karnes, Kendall, Kenedy, Kerr, Kimble, Kinney, Kleberg, Lampasas, LaSalle, Lavaca, Lee, Leon, Liberty, Live Oak, Llano, McCulloch, McMullen, Madison, Mason, Matagorda, Maverick, Medina, Menard, Milam, Montgomery, Nacogdoches, Newton, Nueces, Orange, Pecos, Polk, Presidio, Reagan, Real, Refugio, Robertson, Sabine, San Augustine, San Jacinto, San Patricio, San Saba, Schleicher, Shelby, Starr, Sterling, Sutton, Terrell, Tom Green, Travis, Trinity, Tyler, Upton, Uvalde, Valverde, Victoria, Walker, Waller, Washington, Webb, Wharton, Willacy, Williamson, Wilson, Zapata, Zavala.
Dallas, Tex.	The following counties of Texas: Anderson, Andrews, Archer, Armstrong, Bailey, Baylor, Borden, Bosque, Bowie, Briscoe, Brown, Callahan, Camp, Carson, Cass, Castro, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Comanche, Cooke, Cottle, Crosby, Culberson, Dallam, Dallas, Dawson, Deaf Smith, Delta, Denton, Dickens, Donley, Eastland, Ector, Ellis, El Paso, Erath, Falls, Fannin, Fisher, Floyd, Foard, Franklin, Freestone, Gaines, Garza, Glasscock, Gray, Grayson, Gregg, Hale, Hall, Hamilton, Hansford, Hardeman, Harrison, Hartley, Haskell, Hemphill, Henderson, Hill, Hockley, Hood, Hopkins, Howard, Hudspeth, Hunt, Hutchinson, Jack, Johnson, Jones, Kaufman, Kent, King, Knox, Lamar, Lamb, Limestone, Lipscomb, Loving, Lubbock, Lynn, McLennan, Marion, Martin, Midland, Mills, Mitchell, Montague, Moore, Morris, Motley, Navarro, Nolan, Ochiltree, Oldham, Palo Pinto, Panola, Parker, Parmer, Potter, Rains, Randall, Red River, Reeves, Roberts, Rockwall, Runnels, Rusk, Scurry, Shackelford, Sherman, Smith, Somervell, Stephens, Stonewall, Swisher, Tarrant, Taylor, Terry, Throckmorton, Titus, Upshur, Van Zandt, Ward, Wheeler, Wichita, Wilbarger, Winkler, Wise, Wood, Yoakum, Young.
Salt Lake City, Utah.	Utah.
Burlington, Vt.	Vermont.
Richmond, Va.	Virginia.
San Juan, P. R.	Virgin Islands and Puerto Rico.

<i>Central accounting post offices</i>	<i>Territory served</i>
Seattle, Wash.....	Alaska. The following counties of Washington: Chelan, Clallam, Clark, Cowlitz, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Mason, Pacific, Pierce, San Juan, Skagit, Skamania, Snohomish, Thurston, Wahkiakum, Whatcom, Yakima.
Spokane, Wash.....	The following counties of Idaho: Benewah, Bonner, Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, Shoshone. The following counties of Washington: Adams, Asotin, Benton, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Lincoln, Okanogan, Pend Oreille, Spokane, Stevens, Walla Walla, Whitman.
Charleston, W. Va.....	The following counties of West Virginia: Boone, Braxton, Cabell, Calhoun, Clay, Fayette, Gilmer, Greenbrier, Jackson, Kanawha, Lincoln, Logan, McDowell, Mason, Mercer, Mingo, Monroe, Nicholas, Pocahontas, Putnam, Raleigh, Roane, Summers, Wayne, Webster, Wirt, Wood, Wyoming.
Wheeling, W. Va.....	The following counties of West Virginia: Barbour, Berkeley, Brooke, Doddridge, Grant, Hampshire, Hancock, Hardy, Harrison, Jefferson, Lewis, Marion, Marshall, Mineral, Monongalia, Morgan, Ohio, Pendleton, Pleasants, Preston, Randolph, Ritchie, Taylor, Tucker, Tyler, Upshur, Wetzel.
Milwaukee, Wis.....	Wisconsin.
Cheyenne, Wyo.....	Wyoming.

CHAPTER XXIII

Financial Operations, Two-Division Offices

Art.

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1. The instructions contained in this chapter will govern the organization and conduct of financial operations at those post offices where the postmaster has been authorized to operate under the two-division plan. Postmasters are directed to see that these instructions are complied with, and that no changes are made in the methods outlined without first securing Departmental approval.

RESPONSIBILITY

General

2. (a) The assistant postmaster, general superintendent of finance, superintendents in charge of the postal finance and money order sections, auditor, and station examiners will be held responsible in the event of embezzlement of funds for any failure on their part to use proper diligence in checking accounts or failure to see that these instructions are complied with.

(b) The postmaster is in no way relieved of his responsibility by reason of these instructions. He shall report to the inspector in charge of the division in which his office is located every instance of shortages in any fund or account wherein there exists a doubt that the shortage is due to errors.

(c) All instances of discrepancies between postmarks and date of remittance letters and all instances of failure to remit or of delayed or irregular remittances of funds should be taken up ordinarily with

the office or station at fault, but persistent failure or irregularities of district postmasters should be reported to the inspector in charge of the division in which the office is located. If the circumstances indicate the advisability of such action, the matter should be reported to that official without first corresponding with the postmaster at fault. Central accounting postmasters should give special attention to the final remittances received from district offices at the close of each quarter to detect any indication that funds received during the new quarter are being used to balance the account of the previous quarter. Such disclosures should be reported to the proper inspector in charge immediately.

Assistant Postmaster

3. The assistant postmaster will assist the postmaster in all matters relating to the general supervision of the forces. He will have direct charge of the expenditures for auxiliary service throughout the post office. Forms 023-A, B, C, and D will be kept, and Forms 024 and 024-CD prepared, by him or under his immediate supervision. He will carefully review all requests for allowances and will be held responsible for the proper allotment of allowances to sections and to the several periods of the quarter and the accurate preparation of Forms 023-SAB, 023-SC, and 024-A. He will review such important correspondence passing between the Department and the post

office as the postmaster may assign to him. He will see that all departmental instructions are given proper attention and take such steps as are necessary to follow up such instructions to insure strict compliance by all concerned. The assistant postmaster will supervise the work of station examiners, and see that this work is properly handled and kept current. At offices where the postal revenues are less than \$7,000,000 per annum, the assistant postmaster will assign the work to be performed by station examiners from day to day. At offices where the postal revenues are \$7,000,000 per annum and upward, the day to day assignments will be made by the chief station examiner. The assistant postmaster will supervise the work of the auditor and exercise general supervision over the custodial service.

DIVISION OF FINANCE

Duties

4. The work of the division of finance shall include the making of requisitions on the Department for stamped paper, postal savings certificates, savings stamps, and savings bonds; the sale of stamped paper and savings bonds, the sale and redemption of savings stamps, and the issue and payment of money orders and postal savings certificates; the receipt and disbursement of all funds; the keeping of necessary records and accounts in connection therewith, including all time and pay records, and the preparation of all required financial reports.

Supervision and Organization

5. The division will be in the general charge of the assistant postmaster at offices where the postal revenues are between \$500,000 and \$7,000,000 per annum, and the general superintendent of finance at offices where postal revenues are \$7,000,000 or more per annum. They will exercise general supervision over all matters pertaining to financial transactions, including supervision of contract stations and the supply section, and, with their subordinate officers, will be held directly responsible for all funds and accountable stock. There shall be two sections within the division, a postal finance section and a money order section, each in charge of a superintendent. It will be the duty of the assistant postmaster or the general superintendent of finance, in cooperation with these officials, to see that organization is such that individual responsibility will be fixed for every phase of the work of the division.

Postal Finance Section

6. *Supervision.*—The superintendent of the postal finance section will have supervision over the opening of all remittances of funds received from other postmasters,

and from stations and branches of his own office. He will also supervise the preparation of the postal and related accounts, and the savings stamp, migratory-bird hunting stamp, and documentary internal revenue stamp schedules.

Opening Units

7. *Opening remittances.*—(a) The opening of remittances should be under the immediate charge of a qualified supervisor in the division of finance, and will be centralized in one place. The supervisor must remain in the area where opening units are located during the time that remittances are being opened, and will be responsible for determining that prescribed procedures are followed.

(b) All official remittances which may be identified as such must be opened by an opening unit. Whenever any employee designated to open mail in the postmaster's office finds, upon opening, that a piece of mail contains a remittance of funds from another postmaster, or from a station or branch of the main office, he will deliver the opened remittance to the supervisor in charge of the remittance units. If the work of the units has been completed for that day, the remittance will be held in the postmaster's safe for delivery to the supervisor in charge of the remittance units the following morning.

(c) An opening unit shall consist of one clerk, as many units being used as may be necessary to open remittances in time to permit the filling of requisitions and deposit of funds the same day as opened. The opening clerk will receipt for the registered remittances. He will open each remittance separately. Immediately upon opening the envelope, he will count the funds and compare the total found with the total shown on the remittance letter. If the amount found agrees with the total listed on the remittance letter, report, or requisition, that ends the individual transaction. If a discrepancy in amount is discovered, the opening clerk will immediately call it to the attention of the supervisor in charge and endorse that fact on the remittance letter, report, or requisition over the initials of both the clerk and supervisor.

8. *Examination of paid money orders and checks.*—Examination of paid money orders in the opening units shall be confined to a determination that the total value thereof as shown by Forms 1841, 1841-A, or the adding machine tape agrees with the corresponding item on the remittance letter. The paid orders shall be securely attached (except by stapling or any other manner that will mutilate the orders) to the related list submitted by the remitting office, station, or branch so that the group of paid orders will reach the money order section intact. Examination of checks received in

remittances shall be limited to a determination that they are endorsed to show the office, station, or branch from which received and that the total thereof is in agreement with the corresponding amount on the remittance letter.

9. Redeemed stock.—Redeemed stamp stock and stamped paper shall be delivered direct to the wholesale stamp clerk for verification in all cases where the contents of the envelope or parcel are clearly identified on the outside. Where redeemed stamp stock is found in remittances the supervisor in charge of the opening unit shall determine whether the amount of such stock makes it advantageous for the opening clerk to make verification or whether it should be turned over directly to the wholesale stamp clerk for verification.

10. Discrepancies.—The supervisor in charge of the remittance opening unit shall determine all circumstances in connection with each discrepancy reported by an opening clerk, and where the opening clerk appears to have followed prescribed procedures the certificate of deposit shall be furnished or the stock shipped to the value of the remittance as determined by the opening clerk and the remitting postmaster advised accordingly. Where the remitting postmaster is unable to reconcile his accounts accordingly and submits written objection to a shortage in a remittance, the central accounting postmaster shall notify the inspector in charge and advise the remitting postmaster to file a claim in accordance with the provisions of chapter XXII, articles 10 to 23. A certificate of deposit or an amount of stamp stock or cash equivalent to the loss claimed by the district postmaster shall then be furnished to the remitting postmaster on emergency claim pending receipt which shall be carried in the accounts of the central accounting postmaster in the regular manner.

11. Endorsement of remittance letter.—The opening clerk shall stamp the date of opening and place his initials on the remittance letters, reports, or requisitions accompanying the remittances. He shall examine postmarks on envelopes containing remittances and in case of discrepancy between postmark and date of remittance letter, or in case of apparent delay in receipt of a remittance, shall attach the envelope to the remittance letter and make proper report.

12. Disposition of funds.—When all remittances have been opened, the opening clerk shall assemble and count the cash and list the remittances, reports, or requisitions on an adding machine. If the cash agrees with the total of all remittances, reports, or requisitions, Form 6746-C/A will be prepared in quadruplicate and signed by the opening clerk. The opening clerk will deliver money order, postal savings, and savings bond funds to the superintendent of

money orders, and postal and trust funds to the superintendent of postal finance, and secure proper receipt on a copy of Form 6746-C/A, which receipt will be retained by the opening clerk. A copy of Form 6746-C/A is to be delivered to the proper superintendent with the funds. The opening clerk will deliver the remittance letters, reports, requisitions, and adding machine tapes to the proper superintendent and send direct to the auditor (or employee assigned to that work at offices at which an auditor is not authorized) a copy of Form 6746-C/A, retaining a copy of this form for his own protection.

13. Deposit of funds.—Individual opening clerks may deliver the funds accumulated in their respective opening cages to the employee or employees designated to assemble the funds for preparation of deposit. The receipt of the designated employee will be secured by the various opening clerks on one copy of Form 6746-C/A for all of the funds for which they are responsible. The assembled funds of all classes will be deposited the same day in accordance with the wishes of the respective superintendents in charge of the finance and money-order sections as completely as its make-up is acceptable to the depository and as the needs of the office will permit.

14. Clearance of assembling unit.—Clearance of the assembling unit's responsibility will be effected by delivery to the proper superintendents of the certificates of deposit, or other deposit evidence, together with the undeposited funds to complete the total of each class of funds opened for the day, in exchange for the proper superintendent's receipt on a copy of Form 6746-C/A.

Surplus Funds From District Offices

15. Paid money orders.—At central accounting offices when paid money orders are received in remittances of postal funds from district offices, a temporary receipt shall be obtained for the total amount of paid money orders delivered to the money order section. After examination of the money orders, all imperfect money orders shall be returned to the finance section to be returned to the district offices. Payment shall be made for the money orders retained, and the temporary receipt shall be returned. A copy of the letter returning the imperfect cash items to the district postmaster shall be attached to the remittance letter to which they relate, and the certificate of deposit shall be issued for the amount of the remittances, less the amount represented by the items returned. The examination of paid money orders received from district offices should be completed as early as practicable each day, so that the preparation, verification, and mailing of

certificates of deposit can be completed the same day.

16. Certificate of deposit.—Surplus postal funds received from other postmasters should be credited on the individual records maintained on Forms 3339-A where cash accounting machines are in use, and on Forms 3339 at other offices. Certificates of deposit for remittances of surplus postal funds from other postmasters, should be prepared by, or at the direction of, the superintendent of the postal finance section the same day the remittances are opened. The certificates, together with the remittance letters to which they relate, shall be referred to the auditor for verification and mailing on the same day, after which the remittance letters will be returned to the superintendent of the postal finance section. When an error is discovered, or a reason develops for changing the amount or period of credit of a certificate of deposit, after it has been mailed to the remitting postmaster, the original certificate shall be recalled and canceled, and a correct certificate issued.

Stamp Funds and Stock

17. Custody of.—(a) The superintendent of the postal finance section shall have custody of the stock of stamped paper and all postal and trust funds, except as provided in paragraphs (b) and (c) of this article. He will prepare, and send to the auditor, all requisitions on the Department for stamped paper. He will maintain an itemized record of all stamped paper on Form 3295, and necessary trust fund records on Form 025. He shall personally prepare and furnish the auditor the daily financial statements, Forms 3961-A and 3961-F, the latter completed only on the reverse side. He shall keep all fixed credit receipts for stamped paper stock, migratory-bird hunting stamps, savings stamps, and internal revenue stamps on Forms 3336, 3336-A, 3367, and 3367-B, as applicable. He shall have supervision of the stamp clerks at the main office. He shall supply stamped paper only upon requisition on Form 017-F/C, or Form PS 311-FC for savings stamps.

(b) Where an assistant superintendent is provided, he shall have charge of the principal stamp stock and prepare the daily report, Form 3961-F, sending the original thereof to the superintendent and the duplicate direct to the auditor. In this case the superintendent shall have custody of the cash.

(c) Where two assistant superintendents are provided, one shall have charge of the principal stamp stock and will render the daily report, Form 3961-F, to the superintendent, sending a copy direct to the auditor. In this case the senior assistant shall have custody of the cash. Where the provisions of paragraphs (b) and (c) apply,

the superintendent is not required to furnish Form 3961-F to the auditor.

18. Subagencies.—At post offices designated to act as distributing subagencies for postal cards and stamped envelopes, personal responsibility for such stocks will be assigned to an employee other than the one charged with the custody of the main post office stamp stock. Such employees will render a daily report of the subagency transactions on Form 3284, the original to the auditor and the duplicate to the superintendent of the postal finance section.

19. Special request envelopes.—Special request envelopes received from the Department are to be checked with the invoice by the supervisor in charge of the principal stamp stock and the special request envelope clerk, and the stock turned over to the special request envelope clerk for delivery to the patrons. This clerk should be provided with a suitable cage for the protection of the envelopes assigned to him.

20. Verification of stock received.—It is necessary that incoming stock be verified in sufficient detail to determine to the postmaster's satisfaction that it corresponds to the accompanying invoice charge. The following sets forth minimum requirements only, for acceptable verifications:

(a) Packages of 100,000 and 200,000 stamps shall be examined to determine that they have not been tampered with. A sufficient part of the wrapper of each package shall be removed to expose the stamps and determine if the correct number of banded units of the denomination listed are enclosed to equal the quantity shown by the wrapper and charged in the invoice. When stamps of a given denomination are received in quantities of less than original banded packages of 10,000 (5,000 if large size) the stamps shall be counted by sheets.

(b) Coils of 500 and 1,000 shall be separated by denominations into units of 50 coils to a box and into units of 8 coils to a box with reference to coils of 3,000 stamps. The count shall be made by such units, provided the original band and seals are intact; otherwise, the number of coils must be verified. Boxes containing other quantities of coils shall be immediately opened and an actual count made of the coils. Whenever the seals are broken on boxes of coils, it should be done in the presence of a witness and the contents jointly verified.

(c) Books of stamps shall be verified by breaking the packages into units of 1,080 and the determination that each package contains 9 of the proper 120 book units. It is not necessary to count the packages of books in each box until the books are sold to stamp clerks or district postmasters.

(d) Envelope and postal card stock must be examined sufficiently to determine that no carton bears evidence of having been

tampered with and that quantity and description corresponds to invoice.

(e) Compliance with the foregoing procedure does not preclude postmasters from filing subsequent claims of errors in the packing of original units of postage stamps provided the stock is held intact with the Bureau of Engraving and Printing bands and seals unbroken, pending the receipt of instructions from the Bureau of Finance, Division of Stamps and Philately.

(f) When accountable stock is examined by post office inspectors, such examination is under the direction of the Chief Post Office Inspector. A more detailed examination may then be made if required. In such instances the postmaster should cooperate.

Stamp Requisitions

21. At central accounting offices.—An individual record of remittances received for the purchase of stamp stock shall be maintained for each district postmaster. At offices using cash accounting machines this record shall be kept on Form 3339-C/A, and at all others on Form 3339. When paid money orders are received in such remittances, examination thereof must be completed before stock is shipped, so that the value of such stock, and records relative thereto, may be reduced by the amount of any imperfect money order which it is necessary to return to the postmaster. Two clerks shall be assigned to prepare a consolidated requisition from all district office requisitions, obtain the stamped paper thereon from the wholesale stamp clerk or supervisor in charge of the principal stamp stock, and fill the district office requisitions. All stock should be shipped on the same day the remittances are opened. The consolidated requisition filled by the wholesale stamp clerk shall be considered as cash for the purpose of making requisition on the designated supervisor for stamped paper to replenish the wholesale stamp credit.

22. Stations and branches.—(a) The procedure described in article 21 above shall be followed with requisitions from stations and branches where justified by the number thereof; otherwise they shall be filled by the wholesale stamp clerk, or supervisor in charge of the main stamp stock, who will use them as cash for the purchase of stock to replenish the wholesale credit. All requisitions from district offices, stations, and branches shall be signed by the clerks who fill them.

(b) Where adequate protection is provided, stations and branches shall be furnished fixed credits in a sufficient amount to enable them to requisition full cases of envelopes and postal cards, and unbroken lots of postage stamps. Frequent requisitions for small quantities of stamped paper should not be permitted except where unavoidable.

Fixed Credits

23. Retail stamp credits.—All retail stamp clerks located at the main office should be provided with credits enabling them to fill individual orders for postage stamps of as much as \$100. At least one retail stamp clerk should have a credit that will enable him to fill individual orders for postage stamps of as much as \$300. All purchases of postage stamps in excess of \$300 should be directed to the wholesale stamp clerk. Retail stamp clerks should replenish their fixed credits each day, except as provided in chapter XV, article 88, by purchasing for cash from the wholesale stamp clerk. Wherever practicable, retail stamp clerks will deliver stamp requisitions on Forms 017-F/C and PS 311-F/C, and corresponding cash, direct to the designated supervisor, who will acknowledge receipt of the cash by dating and initialing the requisition, which the clerk shall deliver to the wholesale stamp clerk for filling. A definite time should be fixed when the retail stamp clerks should be required to make these purchases daily. This should be as late in the day as possible, but in ample time to permit the wholesale stamp clerk to make one requisition on the supervisor in charge of the main stamp stock for the purpose of replenishing his credit.

24. Wholesale stamp clerk.—At offices having a wholesale stamp clerk, the cage provided should be set up, where practicable, in the office of the superintendent of the postal finance section or adjacent thereto where it will be readily accessible for the filling of consolidated requisitions, etc. Where it is necessary to maintain a wholesale stamp credit of \$50,000 or more, the employee having custody thereof at offices with receipts of less than \$3,000,000 may be given the supervisory designation of clerk in charge. At offices with receipts of \$3,000,000 but less than \$10,000,000 where the wholesale stamp credit is more than \$50,000 but less than \$100,000, the designation of the employee having custody thereof may not be higher than clerk in charge; if the credit is more than \$100,000 at such offices, the designation may not be higher than general foreman. At offices where the receipts are more than \$10,000,000 the employee having custody of the wholesale stamp credit may not have a designation higher than assistant superintendent. The wholesale stamp clerk should replenish his fixed credit by making one requisition on the supervisor in charge of the main stamp stock as near as possible to the close of business each day. For this purpose the requisitions received by him from retail stamp clerks shall be used as cash. The wholesale stamp clerk also should assemble all redeemed stamped paper and prepare it for disposition.

25. Postage vending machines.—Stamps for use in vending machines will be furnished by stamp clerks from credits assigned to them for this purpose. These clerks should service the machines and remove the money therefrom daily. A sufficient supply of stamps should be left in the machines over week ends and holidays to avoid exhaustion through normal use prior to the next business day.

Nonmetered Postage

26. Advance deposits.—(a) Nonmetered permit holders should be requested to make advance deposits to cover more than one anticipated mailing. In any event, deposits shall be made in the division of finance before the mail is presented to the division of mails, and such deposits shall be made sufficiently in advance of the mailing for duplicate Form 3544 to reach the mailing division. All deposits, by mail or otherwise, for nonmetered mailings shall be made with the office of the superintendent of postal finance or at a finance window designated by him. The employee accepting such deposits shall issue receipts therefor on Forms 3544 which must be consecutively numbered. The original of the form shall be given to the permit holder making the deposit, the duplicate shall be forwarded to the mailing division, and the triplicate shall remain in the book as an accountable record. Ordinarily when a deposit of this nature is received by mail, it would be opened by a designated employee of the postmaster's immediate staff who should deliver it to the proper window employee for issuance of receipt, Form 3544, and for subsequent treatment in the same manner as though received from the public in the regular manner. However, if such a remittance is found among official remittances, the opening employee shall keep it separate from funds received in official remittances and deliver it to the superintendent of postal finance, or window clerk designated to receive such deposits, for issuance of receipt, Form 3544, and handling in the regular manner.

(b) Postmasters may, if the circumstances warrant, authorize nonmetered permit holders to make deposits, under the conditions described in the preceding paragraph, at designated finance windows at large classified stations. Postmasters shall not, however, authorize such deposits at stations unless they are sufficiently large to have a definite line of demarcation between the finance and mailing divisions and employees, as employees accepting matter without stamps affixed shall not accept advance deposits therefor. The employees accepting deposits at such stations shall issue and account for receipt Form 3544 as provided in the preceding paragraph, sending the duplicate of Form 3544 to the

weighing section by the first available dispatch. The total of such deposits made during the day shall be reported on Form 1412-X and the money shall be included with the daily remittance. If deposits are made after the last remittance for the day, Form 3544 shall be endorsed "Deposit made after last remittance for the day." Duplicate Form 3544, so endorsed, shall be sent to the weighing section by the first available dispatch, and the funds collected shall be accounted for in the remittance of the day following.

(c) After the information appearing on Forms 3602 has been posted on Form 3609, the weighing section shall transmit daily to the superintendent of postal finance Forms 3602, and a report on Form 3083 showing the permit mailings as evidenced by Forms 3602, and the deposits as evidenced by duplicate copies of Forms 3544, except those forms from stations that are endorsed "Deposit made after last remittance for the day," which shall be included in the report for the day following. A copy of Form 3083 will be sent to the auditor by the weighing section. The superintendent of postal finance shall cause receipt Forms 3603 to be promptly issued, and Forms 3602 shall be filed by quarterly periods. The originals of receipt Forms 3603 shall be delivered to the mailers, the duplicates, together with the certificate on Form 3604, after having been checked by the auditor shall be forwarded with the postal account at the close of the quarter, and the triplicates shall be retained in the book as an office record. The employee who issues Form 3603 shall sign it in the name of the postmaster and certify thereto by his signature.

27. Permit and bulk mailing fees.—Fees required with applications for nonmetered permits, Form 3612, and annual bulk mailing fees shall be paid to the office of the superintendent of postal finance, where appropriate receipts shall be issued on Form 3603. The superintendent of the postal finance section shall endorse Form 3612 to show that the fee has been collected and send it to the division of mails. Original Form 3603 should be given to the patron, the duplicate held for submission with quarterly reports, the triplicate retained in the book as an office record, and a fourth copy, made by inserting an extra carbon and blank paper in the receipt book, sent to the division of mails.

28. Refund of balances.—Any balance remaining in the trust fund account to the credit of depositors after permit mailings have been made shall not be refunded until the permit is canceled or unless the permit holder makes a written request giving the reason therefor. Such refunds shall be accompanied with a letter from the postmaster and correspondence pertaining to re-

funds shall be filed by quarterly periods. Information in writing concerning refunds shall be furnished promptly to the weighing section, with instructions to make a red ink or red pencil endorsement on Form 3609 showing the date and amount of the refund.

Postage Meters

29. Checking in and out.—All meters shall be checked in and checked out of service by experienced employees at the main post office or at a classified station or branch designated by the postmaster. When a meter is checked in, the employee in the presence of a witness, shall carefully record all identifying data required on Form 3609-A and special attention shall be given to insure that the proper unit denomination is shown. All essential data concerning the meter when checked out of service shall also be recorded by an experienced employee on Form 3609-A, which should consist of the date the meter is checked out and a statement of the reason therefor; whether unused units are transferred to another meter and, if so, the number and value of units transferred as well as the number of the meter to which transferred; and the ascending and descending register readings should be recorded after the postage in the meter has been exhausted.

30. Main office settings.—When meters are set at the main post office, the setting shall be made at a point specially designated by the superintendent of the postal finance section, in the presence of a witness, and both employees shall sign receipt Form 3603-A and record and initial the data required on Form 3609-A. Employees issuing receipt Form 3603-A shall exercise care in order that copies thereof will be fully legible. The original of Form 3603-A shall be given to the meter user when the meter is set, the duplicate copy shall be submitted with the quarterly postal account, the triplicate copy shall be sent daily to the division of mails at the main office and the quadruplicate copy shall be retained as an office record.

31. Station settings.—When a meter is set at a classified station or branch designated by the postmaster, the setting shall be made in the presence of a witness by the station superintendent, or an employee designated by him, and both employees shall sign the receipt, Form 3603-A, and record and initial the data required on Form 3609-A, which shall be kept at the point in the station or branch where the meter is set. Employees issuing receipt Form 3603-A shall exercise care in order that copies thereof will be fully legible. The original receipt shall be given to the meter user when the meter is set. The duplicate shall be sent with the funds collected, through the remittance unit, to the postal finance section and

at the end of the quarter submitted with the quarterly postal account. The triplicate copy shall be sent to the division of mails at the main office, and the quadruplicate retained at the station or branch as an office record.

Second-Class Funds

32. Application fees.—The fees required to accompany applications for admission, or requests for reentry, of publications to the second class of mail matter shall be paid to the office of the superintendent of the postal finance section who shall cause receipt therefor to be issued on Form 3539, endorsed as prescribed in chapter III, article 48. The superintendent shall endorse the application, or request, to show that the fee has been collected, and send the papers to the mailing division for further attention. The original receipt, Form 3539, shall be delivered to the mailer, the duplicate furnished the division of mails, and the triplicate retained in the book as an accountable record.

33. Advance deposits.—Advance deposits to cover postage on second-class matter shall be made with the office of the superintendent of the postal finance section or at a finance window designated by him. The employee accepting such deposits shall issue receipts therefor on Forms 3544, in triplicate. The original shall be given to the publisher, the duplicate forwarded to the division of mails for recording of the deposit on Form 3543, and the triplicate shall remain in the book as an accountable record. Postmasters may, if the circumstances warrant, authorize publishers to make advance deposits at designated finance windows at large classified stations and branches. The employees accepting deposits at such stations and branches shall issue and account for receipt Form 3544 as previously described, sending the duplicate to the division of mails by the first available dispatch. A total of such deposits accepted during the day shall be reported on Form 1412-X and the funds included with the daily remittance. Employees of the division of mails shall not accept funds covering postage on second-class mailings.

34. Receipts and records.—The division of mails shall complete a memorandum of mailing, Form 3541, for each mailing of second-class matter, compute the postage on Form 3541-A, and record the mailing on Form 3543. The original of Form 3541 shall be given the publisher, and the duplicate shall be sent with Form 3541-A to the superintendent of postal finance, daily. From information shown on these forms, the postal finance section shall issue receipts, in triplicate, on Form 3539. The original of this receipt shall be delivered to the mailer, the duplicate to the division of mails, and the triplicate retained in the

book as an office record. The division of mails shall prepare the newspaper and periodical statement, Form 3551, at the end of the quarter from the duplicate Forms 3539, and submit both the Form 3551 and the duplicate Forms 3539 to the auditor for verification before mailing to the Department.

Controlled Circulation Publications

35. The procedure outlined in articles 33 and 34 of this chapter relative to the weighing, receipting, and recording of second-class mailings and accounting for the funds therefrom will apply to mailings of controlled circulation publications under section 34.64, P. L. & R. Funds received from these mailings will be charged into A/C 016 of the postal account. Receipts and schedules submitted with the quarterly statement must identify these mailings separately from second-class mailings debited in A/C 013.

Postal and Trust Funds

36. Employees receiving funds from the public for meter settings, box rents, application fees, second-class postage, nonmetered postage, advance deposits, and other postal or trust funds, shall deliver or remit such funds daily to the superintendent of the postal finance section or other designated supervisor. Employees who can make delivery direct to the proper supervisor should prepare Form 6746-C/A, in triplicate, showing the amount of each type of funds involved. Triplicate copy of the form should be forwarded direct to the auditor, the duplicate delivered with the funds, and receipt secured on the original which should be retained by the employee. Employees who remit funds through the remittance unit, including employees at stations and branches, should use Form 1412-X instead of Forms 6746-C/A. Excess from the sale of stamped paper shall be delivered or remitted by the employee in the manner herein described at the time the excess is determined, which should be not less frequently than once each quarter. All classes of trust funds shall be deposited in a lump sum in the trust fund account in a local bank and will be transmitted, withdrawn, or paid by the issuance of checks. The records necessary to show the balances of the various funds will be kept on Form 025.

Treasury Checking Accounts

37. *Disbursements.*—(a) At offices which have been granted a checking account on the Treasurer of the United States with authority to pay miscellaneous postal account items, as well as local salaries by Treasury checks, all disbursements proper for claim in the quarterly postal account will be made by checks drawn on the Treasurer of the United States.

(b) At offices which have been granted a Treasury Symbol Account for the payment of more than one class of items such as post office salaries and miscellaneous postal account items referred to in the preceding paragraph, as well as indemnity claims, salaries of inspectors and their employees, salaries of Postal Transportation employees, and salaries of rural carriers, a separate series of serial numbers will be set apart for each classification of expenditure and each of these groups of numbers of checks printed to show the object of expenditure. The group of numbers set apart for each object of expenditure should be large enough to last for a period of 5 years. Payments of advances on salaries, the amounts of which are included in the semi-monthly checks of employees to whom the advances are made will be made from the cash on hand in the post office. The receipts for the payments on Form 1853-B will be carried as cash on hand in the office until they are redeemed by the employees receiving the advances from the proceeds of their semimonthly pay checks.

38. *Deposits in.*—(a) Postal funds only shall be deposited in the Treasury checking account. Postal savings, money order, savings bond, and trust funds are not postal funds and shall not be deposited in the Treasury checking account for any reason.

(b) Money which has been deposited to the credit of the Treasury checking account shall be used only for the payment of items which are possible of credit claim in the quarterly postal account. After funds have once been deposited in this account, they shall not be checked out to be used in the post office to cash checks, pay salary advance, etc., which transactions are not possible of credit claim in the quarterly postal account. Checks issued in exchange for cash which may be needed for the efficient operation of the Service will be drawn against the postmaster's local bank account.

39. *Quarterly balance.*—The Treasury checking account will be started with no balance at the beginning of each quarter. On the day the postal account for the past quarter is closed, a check to remove the balance remaining in the Treasury checking account shall be drawn and remitted as surplus funds. While permissible it is not usually desirable that the Treasury checking account be used for the remittance of surplus postal funds except to clear the account at the close of each quarter. In most instances, postmasters have preferred to deposit into their Treasury checking accounts only such sums as are required to meet the disbursements therefrom, being careful always that the deposits are ample for this purpose. It is far better to have a small balance at the end of the quarter than to be short of the required funds for

disbursement. In order to avoid overdrafts deposits for salaries and other expenses should be made at least 4 days in advance of the date the checks are issued.

40. Undeliverable checks.—(a) Determined effort shall be made to effect delivery of every check drawn on the Treasurer of the United States before submission of the postal account for the quarter in which the checks were dated. If, for any reason, Treasury checks dated on or before the last day of a quarter remain undelivered, or are returned as undeliverable, after the postal account for that quarter has been submitted, such checks, at the expiration of six full months from the last day of the month of their respective issue, shall be forwarded to the General Accounting Office, Claims Division, Liabilities Section, for safekeeping. Under these circumstances, the postmaster makes no adjustment in his account as rendered.

(b) If before the expiration of the 6 months referred to it is definitely determined that an undelivered check, because of error in amount, name of payee, etc., does not represent a valid credit, the check shall be canceled and disposed of in accordance with the provisions of chapter XIV, article 141.

Salary Refunds and Adjustments

41. Receipts and records.—(a) The postal finance section shall prepare receipts, in triplicate, on Form 1096, for all salary refunds. The receipt forms, in sets of three bearing identical numbers, will be numbered consecutively before being issued. The original receipt will be given to the employee making the refund, the duplicate submitted to the auditor and the triplicate retained. A like method will be followed in the handling of all other refunds.

(b) The postal finance section will keep a memorandum list, by quarters on Form 025, of all refunds collected, also of all Treasury checks for which credit has been claimed and subsequently eliminated by treatment of the checks as canceled. No record of spoiled checks will be made on this list, as no adjustment of disbursement claims is necessary as the result of check spoilage. The list will show date of refund or adjustment, the account involved, the amount of the refund or Treasury check adjustment, and whether cash or its equivalent or Treasury checks are involved. (See ch. XXIV, arts. 61 and 62, regarding correction of overpayments and underpayments.)

Daily Financial Reports

42. To the postal finance section.—The following reports shall be made daily to the superintendent of the postal finance section, and copies submitted direct to the auditor, by the employees handling the different classes of work:

- Form 1412X.... Schedule of remittances from stations and branches.
- Form 3080-C/A. Daily report of special request envelope transactions.
- Form 3081..... Report of excess sales on stamped paper.
- Form 3082..... Daily report of second-class matter.
- Form 3082 (suitably altered) Daily report of mailings of controlled circulation publications.
- Form 3083..... Daily report of metered and nonmetered permit matter.
- Form 3084-C/A. Report of miscellaneous receipts and sales.
- Form 3085..... Daily report of box rents and key deposit funds.
- Form 3087-C/A. Schedule of disbursements.
- Form 3284..... Daily report of subagency stamped paper stock.
- Form 3961-F.... Daily stamp stock report.
- Form 6746-C/A. Remittance unit clearance certificate.

43. By the postal finance section.—(a) The superintendent of the postal finance section shall render to the auditor a daily report, on Form 3961-A, of all receipts and disbursements of postal funds, trust funds, and stamp stock, retaining a duplicate thereof as an office record of daily transactions. He shall also deliver to the auditor, each day: All invoices of stamped paper received; original requisitions on Forms PS 311-F/C and 017-F/C; the remittance letters, reports, or requisitions received by him with remittances; and, all new and canceled fixed credit receipts for verification and recording of any increase or decrease in the total amount of fixed credits outstanding. All new fixed credit receipts shall be initialed by the auditor, after verification and recording, and returned to the postal finance section. The canceled receipts shall be returned to the district postmasters or employees concerned, by the auditor.

(b) In preparing the daily financial statements following the close of each quarter, all receipts and disbursements which are to be included in the quarterly postal account, Form 1550-C or 1550-C/A, for the preceding quarter should be interlined in red and carried as separate interlined entries to the respective account numbers, but both the red and black ink entries shall be considered in balancing those accounts. If desired, a separate daily financial statement may be prepared for the past quarter instead of making the red ink interlineations mentioned above.

MONEY ORDER SECTION

Supervision

44. The money order section, including the issue of c. o. d. orders therein, shall be under the supervision of a superintendent. He shall supervise the conduct of the money order, postal savings, and savings bond services, and the preparation of accounts relative thereto. He shall have custody of all funds and accountable stocks, in connection with these services, and shall prepare all requisitions on the Department for replenishment of such stocks. Except in emergencies, the superintendent will not engage in window transactions with the public. All stock requisitions on the Department shall be sent to the auditor, who shall make a temporary memorandum thereof, initial, and deliver them to the postmaster for signing and mailing.

Funds, Receipt, and Disposition

45. (a) Upon receipt of remittances of money order, postal savings, and savings bond funds from other postmasters, certificates of deposit shall be prepared by, or at the direction of, the superintendent in charge of the money order section. These, and the remittance letters to which they relate, shall be referred to the auditor for verification and mailing on the same day the remittances are opened. The remittance letters shall then be returned to the money order section. When it is found that a certificate of deposit which has been mailed to the remitting postmaster is incorrect in any particular, it shall be recalled and canceled, and a correct certificate issued.

(b) All money order, postal savings, and savings bond funds shall be deposited direct to the credit of the respective funds so that certificates of deposit, or other deposit evidence secured, will reflect credit to the proper accounts.

Abstracts

46. Where it is possible to do so, the statement of accountability, Form 6125, and abstracts of postal savings certificates, and issued savings bonds, should be prepared by employees who have no connection with the actual issue or paying of these orders, and certificates or with the issue of savings bonds. In all cases where the statements or abstracts are prepared by the issuing and paying clerks, such abstracts must be verified by other employees.

Station Reports

47. The daily reports on Forms 6019, PS-621, and 914, covering the money order, postal savings, and savings bond business transacted at stations and branches, must be prepared and forwarded to the

main office with the remittances promptly at the close of business each day. In order to accomplish this, in all cases, postmasters are authorized to close the money order, postal savings, and savings-bond windows at stations as early as 5:45 p. m., so that these remittances can be made up and dispatched on the closing dispatch from the station. Contract stations remaining open for the transaction of money order business after the hours observed for such service at the main office and classified stations should remit all money order funds on hand by the last available dispatch. Funds collected after that time and the report on Form 6019 for the day, should be forwarded by the first dispatch on the succeeding day.

Daily Reports

48. The following reports shall be made to the superintendent of the money order section, and copies submitted direct to the auditor, by employees handling the different classes of work:

- Form 6741-C/A. Daily report of money orders paid.
- Form 6742-C/A. Report of paid international money orders forwarded semimonthly to the Department for credit.
- Form 6743-C/A. Daily report of suspended money orders held as cash.
- Form 6744-C/A. Daily report of money orders issued.
- Form 6746-C/A. Remittance unit clearance certificate.

Daily Financial Statement

49. (a) The superintendent of the money order section shall render a complete financial statement on Form 6745-C, early each morning, covering money order business as of the close of the previous business day. This will obviate any need for having a "cut-off" in the money order business prior to the close of the business day, a practice which is not approved. All main office money order business shall be included in the statement for the day on which the transactions actually occurred. The business at stations and branches shall be included in the statement for the day upon which the reports and remittances are received at the superintendent's office. Form 6745-C shall be prepared in duplicate. The original, accompanied with all relative reports on Form 6019 from stations and branches, shall be sent to the auditor, and the duplicate filed as the daily record of transactions.

(b) In preparing the daily financial statement for one or more days following the close of a month, the amount and fees of all money orders *issued and dated in the*

preceding month shall be separately interlined on the financial statement in red ink. The total of the red ink entries shall be interlined in the "Total Receipts" and carried as a separate entry to the debit of the cash account, but both the red ink and black ink entries shall be considered in balancing the cash account.

POSTAL-SAVINGS BUSINESS

Blank Certificates

50. Where possible, the general stock of blank postal savings certificates shall be placed in the custody of an employee not engaged on window work. Otherwise, they shall be kept by the superintendent of the money-order section. Main office window clerks and superintendents of stations and branches will requisition blank certificates on Form PS-311. The employee having charge of the general stock will fill the requisitions and prepare invoices, Form PS-312, in triplicate, one copy to accompany the stock, one to be delivered to the superintendent of the money-order section, and one to be sent to the auditor at the end of the day together with any invoices received with stock from the Department or by transfer from other postmasters. He shall also prepare a report, on Form PS-621, showing in the certificate form account the status of the general stock after taking into account all receipts and withdrawals for the day. This report shall be prepared in duplicate, the original to be sent to the superintendent of money orders and the duplicate retained for file.

Daily Reports

51. (a) The following reports shall be made daily, under the conditions shown, to the superintendent of the money order section, and copies submitted direct to the auditor, by employees handling the different classes of work. When two or more clerks are assigned to postal savings window work at the main office, each or all of them shall prepare Forms PS-631 and PS-632. If the work is concentrated in the hands of one window clerk who checks and takes over the work of any other clerk who renders temporary assistance, the regular employee only will prepare Forms PS-631 and PS-632, if he is not charged with the preparation of Form PS-621 for the main office. If the clerk in whose hands the window work is concentrated is required to prepare Form PS-621 for the main office, he need not be required to prepare Forms PS-631 and PS-632.

Form PS-312... Invoice of postal savings certificates.

Form PS-631... Daily report of receipts, disbursements, and cash balances by window clerks.

Form PS-632... Daily report of postal savings certificates issued, spoiled and paid, and interest payments.

(b) Form PS-621 for the main office shall show the postal savings business transacted at the main office, with the certificate form account covering only the stock for which the main office window unit is accountable, and the summary of depositors' accounts showing a record only of those accounts held at the main office. Where this report is prepared by the superintendent of the money order section it is not necessary to send a duplicate to the auditor.

Daily Financial Statement

52. The superintendent or other supervisor in the money order section to whom the postal savings work is assigned, shall render, as of the close of each business day, a complete financial statement, on Form PS-630-A, covering all receipts, disbursements, and other financial transactions, a summary of depositors' accounts, and the postal savings certificate form account for the entire postal district. Business at stations and branches shall be included in the statement for the day upon which the reports and remittances are received at the superintendent's office, except that the statement for the last day of the month shall be delayed to include all business transacted during the month. Form PS-630-A shall be prepared in duplicate, the original being sent to the auditor accompanied with the reports of the main office and all stations and branches on Forms PS-621, and the duplicate filed as the daily record of postal savings business.

SAVINGS BOND BUSINESS

53. (a) The superintendent of the money order section shall supervise the sale of savings bonds and keep all records pertaining thereto. He, or the supervisor in the money order section designated to handle this account, shall prepare a complete financial statement as of the close of each business day on Form 940-A covering all financial transactions, including the savings-bond form account, for the main office, branches, stations and district offices. Business at stations and branches shall be included in the statement for the day upon which the reports and remittances are received at the superintendent's office, except that the statement for the last day of the month shall be delayed to include all business transacted during the month. Form 940-A shall be prepared in duplicate, the original to be sent to the auditor and the duplicate to be retained. Daily reports on Form 914 from stations and branches, shall be transmitted with Form 940-A to the auditor. Receipted invoices, Form 912,

and monthly reports, Form 904, from district offices, shall also be transmitted to the auditor.

(b) Clerks at the main office selling bonds to the public shall furnish the superintendent of money orders with a memorandum showing the number of bonds of each denomination sold or spoiled each day and a duplicate of this memorandum shall be forwarded to the auditor. The employee charged with the custody of the general stock of savings bonds shall prepare daily reports in duplicate on Form 914 showing in the bond form account the general stock balance, the receipts and withdrawals of the day. The original report shall be sent to the superintendent of money orders, together with invoices of stock received from the Department, Form 925, and requisitions, Form 911, and the duplicate retained.

(c) The method of recording and accounting for these bonds should be similar to the postal-savings procedure, and postal-savings forms, such as PS-631, PS-632, and PS-310, may be modified and used for reporting and recording purposes.

SAVINGS STAMP BUSINESS

54. (a) At central accounting offices and Washington, D. C., the superintendent of the postal finance section shall supervise the sale of savings stamps. He shall render to the auditor a daily report on Form 3961-A of all receipts and sales of savings stamp stock, together with the invoices of savings stamp stock received and the original requisitions on Form PS-311-F/C. He shall also deliver to the auditor for verification and recording all fixed credit receipts covering local and district office credits where changes are involved. After verification, recording, and initialing, the auditor shall return the fixed credit receipts to the superintendent of postal finance for filing. At offices other than central accounting and Washington, D. C., the savings stamp business is handled on a fixed credit basis and the custody of such fixed credit shall be under the supervision of the superintendent of the postal finance section.

(b) Clerks selling savings stamps to the public should replenish their fixed credits by requisition on Form PS-311-F/C, as outlined in article 24 of this chapter. Upon receipt of savings stamps, they shall be verified in the same manner as other stamped paper.

(c) At central accounting offices and Washington, D. C., the employee charged with the custody of savings stamp stock shall make a daily report to the auditor and superintendent of postal finance showing the total value of (1) savings stamp stock on hand at the beginning of the day; (2) stock received from the Department or other postmasters; (3) stock delivered for

filling requisitions; (4) stock returned to the Department; and (5) balance on hand at close of day. Form 3961-F will be used for this purpose.

(d) Redeemed savings stamps will be handled by the superintendent of money orders. Whether redeemed for cash or exchanged for bonds, they will be remitted to the Register of the Treasury, Merchandise Mart, Chicago 54, Illinois, as savings bond funds.

THE AUDITOR

Daily Reports

55. The auditor shall be under the supervision of the postmaster and the assistant postmaster. At any office where the duties of the auditor do not keep him fully employed, he shall be assigned such work as is necessary to occupy his time, but, he shall not have custody of any cash or accountable stock. He shall prepare a daily summary on Form 3961-C/A of the postal business, 6745-C/A of the money order business, PS-630-C/A of the postal savings business, and 940-C/A of the savings bond business, covering all financial transactions, so that the postmaster may be advised that all funds are accounted for and that the accounts as rendered to the Department show the correct financial condition of the office. Any discrepancy found by the auditor shall be immediately reported by him to the postmaster or to the assistant postmaster. He shall also report to the postmaster or assistant postmaster all instances where excess funds in amounts proportionate to the amount of retail sales of stamped envelopes are not accounted for.

Miscellaneous Accounts and Records

56. All miscellaneous accounts and records which the auditor is required to keep may be set up on the special ledger card, Form E/A 16, which has been provided therefor, or on Form 025.

Opening Balances

57. At central accounting offices where special cross-tabulating bookkeeping machines are supplied, they shall be used in the preparation of all auditors' daily financial statements. In starting the posting, the "Closing Balance" of the preceding day shall be taken up as the "Opening Balance." The receipts and disbursements of debits and credits shall then be taken from the superintendent's statement, after which the balance in the machine is printed as a plus or minus total in the fourth column as the "Closing Balance."

Prior Period Statements

58. In posting from the money order statements or from the postal finance statements immediately following the close of a quarter, all prior period transactions

which the superintendent enters in red, or in a separate daily financial statement, shall be taken up by the auditor in his prior period statements. Three copies of each of these statements shall be made; the duplicate for the postmaster, the triplicate for the superintendent, and the original for the auditor's retained record.

Memoranda of Transactions

59. The auditor shall receive memoranda from all employees at the main office who receive and disburse funds, such memoranda to be furnished on the forms enumerated in this chapter. Where memoranda and other reports are not handed personally to the auditor or to the employees operating in his section, a locked receptacle should be provided for the receipt of such data. He shall receive the originals of all requisitions received from stamp clerks at the main office, superintendents of stations and branches, clerks in charge of contract stations and district postmasters for stamped paper, documentary internal revenue stamps, migratory-bird hunting stamps, and savings stamps. He shall receive also all bank receipted deposit slips and other evidence of deposit. When the postmaster, assistant postmaster, general superintendent of finance, or superintendent of postal finance signs checks or drafts on credits with the Treasurer of the United States or the central accounting office, he should require the book from which the check or draft is issued and a memorandum showing the number and amount. Before signing the check or draft, the official signing should compare the particulars thereof with the stub. The memorandum should be initialed if approved and sent direct to the auditor by the official signing the check or draft. Failure of employees to submit necessary memoranda as prescribed shall be reported, in writing, by the auditor to the assistant postmaster.

Verification of Daily Reports

60. The auditor shall verify the items on the daily reports of the finance and money order sections from the memoranda received from all employees receiving or disbursing funds at the main office and also with the cash accounting machine tape or at offices not equipped with cash accounting machines, with the remittance letters, reports, or requisitions accompanying remittances received by mail. At offices where a cash-accounting machine is in use, the auditor shall retain the key thereto and remove the tape therefrom daily for verification of the remittances. The daily reports of the finance and money order sections, with the memoranda attached, shall be retained on file by the auditor.

Requisitions, Recording of

61. The auditor shall receive all requisitions on the Department for stamped paper, documentary internal revenue stamps, migratory-bird hunting stamps, postal savings certificates, savings stamps, savings bonds, and applications for additional funds. These requisitions shall be initialed by him before they are signed by the postmaster and forwarded to the Department. He shall keep a temporary record of such requisitions and applications until the supplies ordered are received. The invoices shall be initialed by him and returned to the proper superintendents. He shall keep a record by inclusive serial numbers of blank money order forms, blank Treasury checks, and numbered Forms 929 and 1096 on hand in the finance section, and by denominations of blank postal savings certificates, blank savings bonds, and savings stamps received from the Department. He shall also keep a record of all drafts or accountable warrants received.

Record of Fixed Credits

62. He shall keep a record of local office individual fixed credits and a running balance by totals of the different fixed credits of district offices. The receipts, Forms 3336, 3336-A, 3367, and 3367-B, shall be initialed by the auditor and returned to the proper superintendent. Obsolete fixed credit receipts plainly endorsed "Canceled" shall be returned to the district postmasters and local station superintendents and clerks who have signed such receipts.

Bank Statements

63. Bank statements, lists from the Treasury Department of checks paid, and corrections from the Department and Register of the Treasury, shall be submitted to the auditor, who, after making proper notations on his records, shall deliver them to the assistant postmaster for his information and for transmission to the proper superintendent.

Certificates of Deposit

64. The auditor shall verify the certificates of deposit with the remittance letters and Forms 6746-C/A, Remittance Unit Clearance Certificate, except that, where a cash accounting machine is in use the verification shall consist of comparing the total of the certificates of deposit, as shown by the cash accounting machine tape, with the total of remittance letters as shown by Forms 6746-C/A Remittance Unit Clearance Certificate. After the verification, the auditor shall mail the certificates of deposit and return the remittance letters, reports, or requisitions to the superintendents from whom received. In case of discrepancy, the individual letters and items on the tape will be reconciled.

Verification of Accounts

65. He shall receive the quarterly postal and money order accounts; the quarterly schedules of postage stamp, internal revenue stamp, migratory-bird hunting stamp, and U. S. savings stamp stock; and the savings bond accounts, with accompanying abstracts, vouchers, and reports. The assistant postmaster and auditor shall verify the totals of these accounts with the auditor's records, initial the reports and deliver them to the postmaster for signature and forwarding to the Department.

AUDITING**Postal Business**

66. The amounts reported by the superintendent of postal finance opposite the several account numbers, Form 3961-A, shall be verified accurately as follows:

A/C

- 010..... With item 10 of daily stamp stock report, Form 3961-F (at applicable offices), requisitions on Form 017-FC and Form 3080-C/A.
- 011..... With report of clerk on Form 3081, and Form 6746-C/A.
- 013..... With daily report of clerk on Form 3082.
- 015..... With Form 6746-C/A and report of clerk on Form 3082, suitably altered.
- 016..... With Form 6746-C/A and report of clerk on Form 3082, suitably altered, to reflect mailings of controlled circulation publications.
- 020..... With daily report of clerk on Form 3083.
- 022..... With daily report of clerk on Form 3083.
- 024..... With Form 6746-C/A and report of clerk on Form 3083, suitably altered.
- 026..... With Form 6746-C/A and report of clerk on Form 3083, suitably altered.
- 030..... With report of clerk on Form 3084-C/A.
- 032..... With daily report of clerk on Form 3085 and Form 6746-C/A.
- 036..... With Form 6746-C/A.
- 040..... With requisitions on Form 017-FC and Form 3080-C/A.
- 042..... With report of clerk on Form 3084-C/A.
- 044..... With notice of audit from regional accounting office.
- 048..... With Form 6746-C/A.
- 050..... With A/C No. 45 of the daily statement of money order business, Form 6745-C.
- 052..... With canceled checks.

A/C

- 054..... With auditor's memorandum of checks.
- 056..... With auditor's memorandum.
- 060..... With duplicate receipts, Form 1096.
- 064..... With report of clerk on Form 3084-C/A.
- 066..... With report of clerk on Form 3084-C/A.
- 070..... With report of clerk on Form 3087-C/A.
- 074..... With report of clerk on Form 3087-C/A.
- 076..... With report of clerk on Form 3087-C/A.
- 080..... With Form 3961-F, and requisitions on Form 017-FC.
- 083..... With Form 3961-F and requisition Form PS 311-F/C.
- 085..... With Form 3961-F, and requisitions on Form 017-FC.
- 122..... With report of clerk on Form 3087-C/A.
- 123..... With report of clerk on Form 3087-C/A.
- 124..... With report of clerk on Form 3087-C/A.
- 201..... With report of clerk on Form 3087-C/A.
- 202..... With report of clerk on Form 3087-C/A.
- 211..... With report of clerk on Form 3087-C/A.
- 214..... With report of clerk on Form 3087-C/A.
- 221..... With report of clerk on Form 3087-C/A.
- 222..... With report of clerk on Form 3087-C/A.
- 231..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 232..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 233..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 236..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 237..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 241..... With report of clerk on Form 3087-C/A.
- 251..... With report of clerk on Form 3087-C/A.
- 261..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 262..... With report of clerk on Form 3087-C/A and accompanying vouchers.
- 263..... With report of clerk on Form 3087-C/A and accompanying vouchers.

- A/C*
 265..... With report of clerk on Form 3087-C/A and accompanying vouchers.
 266..... With report of clerk on Form 3087-C/A and accompanying vouchers.
 274..... With report of clerk on Form 3087-C/A and accompanying vouchers.
 311..... With report of clerk on Form 3087-C/A and authorization to pay.
 312..... With report of clerk on Form 3087-C/A and authorization to pay.
 314..... With report of clerk on Form 3087-C/A and authorization to pay.
 411..... With auditor's memorandum of Solicitor's authorization.
 421..... With report of clerk on Form 3087-C/A and accompanying vouchers.
 500..... With notice of audit from regional accounting office.
 510..... With certificates of deposit.
 520..... With report of clerk on Form 3087-C/A and item 637, Trust Fund Account, Form 3961-A.
 530..... With report of clerk on Form 3087-C/A.
 540..... With auditor's memorandum of Post Office drafts paid.
 550..... With report of clerk on Form 3087-C/A and accompanying vouchers.
 560..... With A/C 07 of daily money order statement, Form 6745-C.
 570..... With any supporting papers submitted.
 580..... With report of clerk on Form 3087-C/A and accompanying vouchers.

Verify opening balances with the closing balances of the preceding day, and the correctness of the transfer of receipts and disbursements as shown in cash account, U. S. Treasury A/C No. 1 and checking account No. 2. The auditor shall receive bank receipted copies of all bank deposit slips and/or other evidence of deposit.

- 650..... With invoices of stock received.
 651..... With invoices of stock shipped.
 652..... With invoices of stock received from other offices.
 653..... With Department's credit authorization.
 654..... With dead-letter bills.
 655..... With Department's authorization for shipping.
 657..... With auditor's memorandum of Solicitor's authorization.
 658..... With report of clerk on Form 3080-C/A.
 661..... With report of clerk on Form 3080-C/A.

- A/C*
 L..... With daily stamp stock report on Form 3961-F (at applicable offices), invoices and requisitions.
 M..... With daily stamp stock report on Form 3961-F (at applicable offices), invoices and requisitions.
 N..... With daily stamp stock report on Form 3961-F (at applicable offices), invoices and requisitions.
 O..... With subagency clerk's report on Form 3284.

Trust fund account—verify opening balances with closing balances of the preceding day, and receipts and disbursements with independent reports from clerks.

Money Order Business

67. The amounts reported opposite the several account numbers on the superintendent's daily statement of money order business, Form 6745-C, shall be verified as follows:

- A/C*
 02 (main office). With report of clerk on Form 6744-C/A. 2 (stations) with Forms 6019, 6746-C/A, and 6744-C/A covering c. o. d. stations only.
 03 (main office). With report of clerk on Form 6744-C/A. 3 (stations) with Forms 6019, 6746-C/A, and 6744-C/A covering c. o. d. stations only.
 04 (main office). With report of clerk on Form 6744-C/A. 4 (stations) with Forms 6019 and 6746-C/A.
 05 (main office). With report of clerk on Form 6744-C/A. 5 (stations) with Forms 6019 and 6746-C/A.
 06..... With report of clerk on Form 3087 C/A.
 07..... With A/C No. 560 of the daily statement of postal finances, Form 3961-A.
 08..... With Remittance Unit Clearance Certificate, Form 6746-C/A.
 09..... With notice of audit from regional accounting office.
 40..... With daily report of clerk on Forms 6741-C/A and 6743-C/A.
 41..... With daily report of clerk on Forms 6741-C/A and 6743-C/A.
 44..... With certificates of deposit.
 45..... With A/C No. 050 of the daily statement of postal finances, Form 3961-A.
 46..... With notice of audit from regional accounting office.
 47..... With auditor's memorandum of Solicitor's credit.

A/C

- 89..... With A/C 03 of the daily state-
of postal savings business,
Form PS 630-A.

Verify opening balances with the closing balances of the preceding day, and the correctness of the transfer of the totals of receipts and disbursements.

Postal Savings Business

68. The amounts reported by the superintendent of money orders opposite the several account numbers shall be verified as follows:

A/C

- 02..... With daily report of clerk on
Forms PS 621, PS 631, and
PS 632.
03..... With item 89 on Form 6745-C.
04..... With Form 6746-C/A, Remit-
tance Unit Clearance Certifi-
cate.
06..... With correction letter.
07..... With letter of authority from
Department.
12..... With daily report of clerk on
Forms PS 621, PS 631, and
PS 632.
13..... With daily report of clerk on
Forms PS 621, PS 631, and
PS 632.
14..... With certificates of deposit.
15..... With certificates of deposit.
16..... With correction letter.
17..... With letter of authority from
Department.

Verify opening balances with the closing balances of preceding day, and items in the form account with Forms PS-621 and PS-632 invoices, and spoiled certificates.

Savings Bond Business

69. The amounts reported by the superintendent of money orders opposite the several account numbers shall be verified as follows:

A/C

- 02..... With memorandum of issuing
clerk and with Form 914 from
stations.
02a..... With Forms 904 from district
offices.
02b..... With memorandum of issuing
clerk.
02c..... With Form 904 from second-class
offices.
03..... With Form 6746-C/A.
04..... With audit correction letter.
12..... With certificates of deposit.
13..... With certificates of deposit.
14..... With audit correction letter.
15..... With auditor's memorandum of
Solicitor's credit authorization.

Verify opening balances with the closing balances of preceding day, and items in form account with invoices, requisitions, spoiled bonds, Forms 914, and Forms 904 of district offices.

STATION EXAMINERS

Supervision and Duties

70. (a) The station examiners shall be under the direct supervision of the postmaster and assistant postmaster. It shall be their duty to cover all financial transactions of the office, including verification of stamped paper and accountable paper on hand, as well as the examinations of stations and branches. Particular attention should be given to the validity of all checks in the custody of each employee. They shall check the c. o. d. business at the main office and stations, as outlined in instructions dated October 17, 1942, entitled "Revised Instructions for the Handling of Incoming Domestic C. O. D. Mails and Funds at Post Offices of the First Class." They should inquire into mail handling activities in connection with their other work at stations.

(b) They shall inquire carefully into the methods of handling metered and non-metered permit matter and second-class matter in order to determine that the safeguards are complied with, and that the revenues are properly protected. They shall make quarterly examinations at irregular intervals of Forms 3609, 3609-A, and 3543 to see that they are properly and legibly kept; that permits for the mailing of nonmetered matter which are inactive for 1 year are reported to the proper supervisor in the division of mails; that a report is made to the auditor of the amount of mailings for the period covered and the total balance due the depositors at the time of the examination.

(c) They should verify the stock of stamped paper, accountable stock, and cash of the superintendents of postal finance and money orders, wholesale and retail stamp clerks and superintendents and clerks at classified stations and branches and clerks in charge of contract stations and branches once each quarter. These verifications shall be made at irregular intervals. At offices having but one examiner, a competent employee should be assigned to assist him in making verifications of stock and cash at the main office and at large stations and branches.

(d) They shall examine the box section once each quarter to determine if rents have been collected for all boxes in use; if deposits have been collected for all keys outstanding and if such funds have been deposited with the superintendent of postal finance. They shall check the postage due advance deposit once each quarter. They

shall make a selective check of time and pay records from time recorder cards, including those relating to hourly rate vehicles, for at least one pay period of each quarter, giving particular attention to the correctness of overtime payments and deductions for leave without pay. They shall verify all bank balances once each quarter and report same to the auditor. They shall check the official bonds of the employees once a year by comparing the names and titles with the roster of employees and see that the bonds are properly signed. They shall perform such other duties as the postmaster may direct.

(e) The postmaster shall direct the station examiners to make attendance checks at all units, and of all tours once a year. At small stations and branches such attendance checks will be conducted as part of the quarterly visit.

(f) Although the examination and verification of all matters involving financial accountability shall be performed by station examiners on a quarterly basis, postmasters may authorize additional examinations when there is reason to believe a shortage or other discrepancy exists.

Reports

71. (a) Reports of the station examiners should show the condition of each fixed credit and determination should be made

at that time as to any excess or overage disclosed. Such excess or overage should be turned over by main office clerks to the superintendent or other designated supervisor in the finance section, using Form 6746-C/A in triplicate. The original of the form, receipted by the superintendent, shall be retained by the clerk, the duplicate delivered with the funds, and the triplicate forwarded direct to the auditor by the employee making the payment. Amounts shown on Forms 6746-C/A shall be checked by the auditor with reports of the station examiner and the superintendent. Excess or overage disclosed by inventory of fixed credits at stations shall be reported on Form 1412X in the regular manner.

(b) Station examiners shall submit their reports to the postmaster who will see that appropriate action is taken to remedy any unsatisfactory condition. They will then be referred to the auditor for checking against his records, and against the amounts of excess or overage reported by the superintendent of postal finance. The auditor will then deliver the reports to the assistant postmaster or the general superintendent of finance as information. That official will file Forms 1946 and 1947 in the office and forward Form 1948 to the superintendent of mails or the general superintendent of mails for information, and filing after necessary action has been taken.

CHAPTER XXIV

Accounts and Reports

Art.

2. Divided accounts.
3. Regional accounting offices.
4. Postal accounts.
5. Central and direct accounting offices.
6. Second-class offices.
7. Third-class offices.
8. Fourth-class offices.
9. Rendition of postal accounts.
12. Money-order account.
14. Postal savings account.
16. Savings bond account.
21. Savings stamp schedule.

Art.

22. Postage stamp schedule.
24. Internal revenue stamp schedule.
25. Migratory bird hunting stamp schedule.
26. Monthly reports.
28. Computation and payment of salaries.
43. Time and salary records.
64. Deductions from salary payments.
87. Amounts due deceased employees.
98. Compensation due separated postmasters.
101. Lump sum terminal leave payments.
102. Schedules of accounts and reports.

PROMPTNESS AND ACCURACY

1. The Postal Service cannot function effectively without reports and accounts of the business conducted at more than 45,000 post offices, branches, and stations. Transactions must be properly recorded as they occur, to serve as a basis for audits, examinations and investigations, and thus to assure that the over-all postal business is properly conducted. Accounts and operating reports to the several bureaus of the Department are also essential. Without them the appropriations required for the conduct of the service cannot be correctly estimated, the costs of operation cannot be ascertained, and the necessary coordination and integration of the widely scattered Postal System cannot be achieved.

The importance of accurate preparation, careful checking, and prompt submission of accounts and reports cannot be overemphasized. Every account and report required from any post office is essential to the operations of the entire Postal System. Delay in the submission of accounts and reports may retard the progress of work in other parts of the Postal Service, the Department, or other Government agencies. Until all information required is reported and consolidated, final operating results cannot be stated accurately, correct administrative decisions cannot be made, and significant trends in operations which

should be known promptly in order to prevent impairment of the service cannot be discerned.

DIVIDED ACCOUNTS

2. When a change of postmasters occurs within a quarter, separate accounts and separate statements of depository checking account, reports of indemnity claims, transcripts of post office cash book or equivalent record, and monthly reports of postal business shall be submitted showing the transactions during the period served by each postmaster. Business transacted on the date of transfer shall be included in the accounts of the outgoing postmaster. (See also art. 58 of this chapter.)

REGIONAL ACCOUNTING OFFICES

3. For money order and accounting purposes, the United States is divided into 12 regions. A branch office of the Bureau of Accounts, Post Office Department, is located in each city where there is a Federal Reserve bank (not branch) and each of these 12 offices is designated as "Regional Accounting Office, Bureau of Accounts." The post office in these cities is designated as "Regional Distributing Office" and from which the blank money-order forms are

shipped quarterly to all post offices located in each particular region. Correspondence pertaining to blank money-order forms should be addressed to the postmaster of the Regional Distributing Office concerned, while correspondence relative to paid money orders and postal and other accounts should be sent to the proper Regional Accounting Office of the Bureau of Accounts.

The 12 regional accounting and distributing offices, their identifying region numbers, and the territory served by each, are as follows:

Location	Region No.	Territory served
Boston, Mass.---	1	Connecticut. Maine. Massachusetts. New Hampshire. Rhode Island. Vermont.
New York, N.Y.	2	New York.
Philadelphia, Pa.	3	Delaware. New Jersey. Pennsylvania.
Cleveland, Ohio.	4	Indiana. Kentucky. Ohio.
Richmond, Va.--	5	District of Columbia. Maryland. North Carolina. South Carolina. Virginia. West Virginia.
Atlanta, Ga.---	6	Alabama. Florida. Georgia. Mississippi. Puerto Rico. Tennessee. Virgin Islands.
Chicago, Ill.---	7	Illinois. Michigan. Wisconsin.
Saint Louis, Mo.	8	Arkansas. Iowa. Missouri (except Kansas City).
Minneapolis, Minn.	9	Minnesota. Montana. North Dakota. South Dakota.
Kansas City, Mo.	10	Kansas City, Missouri. Colorado. Kansas. Nebraska. New Mexico. Oklahoma. Wyoming.
Dallas, Tex.---	11	Louisiana. Texas.

Location	Region No.	Territory served
San Francisco, Calif.	12	Alaska. Arizona. California. Guam. Hawaii. Idaho. Nevada. Oregon. Samoa. Utah. Washington.

POSTAL ACCOUNTS

Preparation

4. It is important that postal accounts be accurately completed in every detail required. All receipts and expenditures applicable to the office should be accurately and properly recorded, and must agree with the required supporting vouchers and papers.

The accounts at first- and second-class post offices shall be prepared in duplicate. The original shall be submitted as directed and the duplicate shall be filed by the postmaster.

At third- and fourth-class post offices the account shall be prepared in original only, but a copy thereof must be made on the pages provided therefor in the cashbook. The account shall be forwarded as directed.

After the account is prepared it must be checked to see that: It is properly headed; entries agree with the total entries in the Postmaster's Account and Cashbook (or auditor's daily statement of postal account at larger offices); all supporting vouchers and papers have been prepared and signed if required; the credit item amounts agree with the vouchers; the account has been properly signed and is in balance.

Central and Direct Accounting Offices

5. Central accounting offices and central disbursing offices (those offices designated to make payments on behalf of the post office inspection service, postal transportation service, and rural delivery service) will use Form 1550-C/A. Other direct accounting offices will use Form 1550-C. A copy of the account and copies of all schedules and summaries must be retained by the postmaster. The account number entries and supporting vouchers and papers are described as follows:

Debits

A/C 010. Enter the total postal revenue derived from the sale of postage stamps and

stamped paper. The total must agree with the amount shown in item 10 of the stamp schedule Form 3325. The completed Form 3325 must be transmitted with the postal account to the regional accounting office. The total of fixed credits must be included as stock on hand. See A/C 011 for excess.

A/C 011. Enter the total amount determined as excess from the sale of stamps and stamped paper and collected from fixed credits. Vouchers or papers to support the amount are not required to accompany the account.

A/C 013. Enter the total amount of postage collected for second-class mailings as shown on receipt Form 3539, excluding the amount of such receipts for second-class application fees.

A/C 015. Enter the total amount collected for second-class application fees. The total must be identical with the total of receipt Forms 3539 endorsed "application fees."

The amounts accounted for must agree with the amount shown on quarterly statement 3551. Supporting vouchers, duplicate (B) copies of Form 3539, and quarterly statement Form 3551 must be separately transmitted to the Bureau of Finance, Division of Newspaper and Periodical Mail, Washington 25, D. C.

A/C 016. Enter in this account the total amount of postage collected for controlled circulation publications mailed under section 34.64 as shown on receipt Forms 3539. Supporting vouchers, duplicate (B) copies of Forms 3539, and quarterly statement (Form 3551, suitably altered) must be separately transmitted to the Bureau of Finance, Division of Newspaper and Periodical Mail.

A/C 020. Enter the total amount of postage collected for setting postage meters including the revenues accounted for through the use of mailomat machines and meters used at parcel post counters. The total should be identical with the total of receipt Forms 3603-A.

A/C 022. Enter the total amount of postage collected for nonmetered mailings which must agree with the total of receipt Forms 3603-S or L, excluding the amount of such receipts for nonmetered application fees and bulk mailing fees.

A/C 024. Enter the total amount collected for nonmetered application fees. The total must be identical with receipt Forms 3603-S or L, endorsed "application fees."

A/C 026. Enter the total amount collected for nonmetered bulk mailing fees. The total must be identical with receipt Forms 3603-S or L, endorsed "bulk mailing fees."

Supporting vouchers to be submitted for A/C Nos. 020, 022, 024, and 026 are:

Duplicate Forms 3603-A; duplicate Forms 3603-S or L for nonmetered mailings, non-metered application fees and bulk mailing fees; and jacket Form 3604 properly itemized and executed.

A/C 030. Enter the proceeds from the correction of mailing lists and from sales of waste paper, waste twine, or dead newspapers, magazines and printed matter. An itemized list on Form 1570 must be submitted with the account as supporting vouchers.

A/C 032. Enter all full or part quarter box rent collections made only for the current quarterly period at main office and stations. (Advance collections made before the first of the quarter or during the quarter for following quarter rental periods must be carried as trust funds, and accounted for in the quarter for which the rental collections are made.)

A/C 036. Enter in this account the total amount collected from other Government departments and agencies for matter subject to postage charges but mailed without prepayment of postage. This procedure may be followed only after securing approval of the Bureau of Finance. Do not include in this account amounts representing purchases of stamps, which should be reported in the stamp account and included in A/C No. 010.

A/C 040. Enter the total postal revenue derived from the sale of stamps and stamped paper to district post offices. (This account is for use at central accounting offices only and must agree with item 40 of Form 3325).

A/C 042. Enter in this account the total amount of other receipts derived from various sources, i. e.: Damage to street letter boxes, Government trucks, mail sacks and other Government property; overages not identified after being held as trust funds; sale of undeliverable perishable matter; money found loose in the mails; unclaimed money from dead-letter mail; fines and penalties; jury fees, etc.; and proceeds from sale of fixtures, material, and equipment. An itemized list on Form 1570-A must be submitted with the account as supporting vouchers.

A/C 044. Enter the net amount due the United States as shown by the statement of differences, if any, from the regional accounting office. Also show the date of the statement. Submit as supporting vouchers, if required: The original copy of Form B/A 810 with proper explanation on reverse side thereof when an item suspended in the statement is reclaimed in the quarterly account; Form 1283 in duplicate showing details of refunds by A/C number for salary overpayments reflected in the statement of differences.

When a statement of differences is received which included a salary item dis-

allowed in the gross amount and the amount is not reclaimable but must be collected from the employee, only the net amount of the overpayment should be collected, unless, of course, the disallowance relates to an account for the prior calendar year, in which event adjustment should not be made for Federal tax and the amount of such tax shall be included in the collection. It is then necessary for the postmaster to claim credit for the difference in tax (if tax is not collected) and retirement deductions in blank lines below A/C 580. The entries thereunder should be described clearly to identify them with the disallowed items.

Suspended items which are properly reclaimable should be included in A/C 570 on the credit side of the postal account and the necessary vouchers or other papers must be submitted to support the claim for credit.

A/C 048. For use at central accounting offices only:

(a) Enter the total surplus fund deposits received from post offices. This total must be identical with the total of Forms 1545-C, 3339-A, and 3339-D (separate Forms 1545-C for first-, second-, third-, and fourth-class office deposits must accompany the quarterly report). Also all copies of Forms 3339-A and 3339-D (totaled and separated by classes) must accompany the quarterly account.

A/C 050. Enter the total amount that was transferred from the Money Order Account during the quarter to meet expenditures from the Postal Account. The amount, if any, must agree with the total entered in A/C No. 45 of Money Order Account Forms 6011 for the quarter. No supporting voucher is required to accompany the postal account for this entry.

A/C 052. This account is for use only at the larger post offices where authorization has been granted to make payments by Treasury checks.

Enter the total of all Treasury checks treated as canceled during the accounting period, i. e., where credit has been claimed in the postal account as a disbursement which subsequently is determined to have been erroneous. Within 10 days after the close of each month all checks canceled during the month should be listed on Form 1098, Schedule of Canceled Checks, in quadruplicate. The original of each of such schedules shall be submitted with the quarterly postal account, and one copy retained in the office files. Two copies, together with the canceled checks, shall be forwarded with the monthly statement of depository account Form 1855.

A/C 054. No entry should be made in this account number except in the June quarter of each year, if required. No en-

try should be made at any time for checks issued against Depository Treasury Checking Accounts authorized at the larger offices.

Enter the total of all checks drawn by postmasters against their checking accounts with local banks remaining unpaid 1 full fiscal year, and deposit the amount with other surplus funds.

A list of such checks must be prepared in quadruplicate showing: the number of the check; the date of issue; the name and address of the payee; the name of the bank upon which drawn; and the amount.

The original and one copy of the list must accompany the quarterly account. A copy of the list must be retained on file, and a copy must be furnished the bank with a written notice to stop payment on the checks listed thereon.

A/C 056. Enter the total amount of postal fund cash, if any, obtained upon requisition from the central accounting office. No supporting voucher is required.

A/C 060. Enter the net amount collected for any overpayments of salaries in prior quarters that have not been included in regional accounting office statement of differences. Each collection must be listed on supporting schedule Form 1283 which must be transmitted in duplicate.

A/C 064. Enter the total amount of refunds collected for overpayments made (other than salary refunds) in prior quarters that have not been included in regional accounting office statement of differences. Each collection made must be listed on supporting schedule Form 1283 which must be transmitted in duplicate.

A/C 066. Enter the total amount collected from the telephone company for pay telephones located in lobbies of the main office and classified stations. All collections of commissions should be scheduled on Form 1570.

An itemized company statement should be secured from the telephone company in support of each payment of commissions to the postmaster, and such statements should be attached to and transmitted with the related Form 1570.

Incident to the installation of each pay telephone, or change in existing service, a written agreement or contract, specifying the terms and conditions under which telephones are installed and will be operated, should be secured from the telephone company for transmission to the regional accounting office with the first postal account rendered following the installation or change in service.

A/C 070. Enter the total of retirement fund deductions that are shown on payrolls, payroll vouchers and quarterly summaries, and cash collections made in cases where mandatory retirement fund deductions were not properly and timely made and are not

reported on payroll vouchers and summaries.

The total of this entry must be identical with the total of comparable items on Form 1282. The original and duplicate copy of schedule Form 1282 must accompany the account in support of A/C Nos. 070, 074, and 076.

A/C 074. Enter the total Federal tax deductions made from payrolls. The total should be identical with the total of the comparable column of schedule Form 1282. (See instructions A/C 070.)

A/C 076. Enter the total amount of United States savings bond deductions made from payrolls. The total should be identical with the total of the comparable column of Form 1282. (See instruction A/C 070.)

A/C 080. (For use at Washington, D. C., and central accounting offices only.) Enter the total amount received from the sale of Documentary Internal Revenue Stamps. The amount entered must agree with the total sales shown on Form 3334.

A/C 083. (For use at central accounting offices only.) Enter the total amount received from the sale of United States savings stamps. The amount entered must agree with the total sales shown on Form 3334.

A/C 085. (For use at Washington, D. C., and central accounting offices only.) Enter the total amount received from the sale of Migratory Bird-Hunting Stamps. The amount entered must agree with the total sales shown on Form 3334.

Prior fiscal year items.—The fiscal year of the Government begins on July 1 and ends on June 30, and any receipts collected during the current fiscal year that pertain to a prior fiscal year must be debited separately in quarterly accounts.

Enter under this heading the A/C number, title thereof, and fiscal year, any collections made currently for prior fiscal years' business.

A/C 098. Enter the amount due the postmaster in any instance where the total of the credit items exceeds the total of the debit items. Entries in this account are seldom necessary and then only because of unusual circumstances.

Total debits. Add the individual entries in the debit column and enter the total debits which should agree with total credits.

Credits

Note 1.—In discussing the supporting vouchers that must be submitted with the account in the following account numbers for salary payments, post offices will be referred to as group 1 and group 2. *Group 1* comprises the smaller first-class offices where the use of pay-roll machines or pay-roll machine forms have not been authorized. *Group 2* comprises the larger offices

where the use of pay-roll machines or pay-roll machine forms have been authorized and which have special instructions covering the preparation and submission of payrolls and summaries.

Note 2.—Only payments pertaining to the current quarter will be entered in A/C's 100 through 499. Payments that have been suspended by the regional accounting office in the audit of the previous account and which are properly reclaimable should be entered in A/C 570. Payment of prior fiscal year items will be entered in A/C 580.

A/C 122. Enter the gross amount paid for post office inspectors' salaries. Submit quarterly summary Form 513-A.

A/C 123. Enter the gross amount paid for salaries of division headquarters clerks and domicile clerks. Submit quarterly summary Form 513-A.

A/C 124. Enter amount of travel and miscellaneous expenses for inspectors in charge, inspectors, division headquarters and domicile clerks. Submit Standard Forms 1012 and schedule of disbursements Form 1864.

A/C 201. Enter the gross amount paid the postmaster supported by quarterly summary Form 1593 for group 1 offices and quarterly summary Form 1594-B for group 2 offices. A separate voucher is not required for the postmaster.

A/C 202. Enter the gross amount paid the assistant postmaster. Group 1 offices must submit payroll voucher Form 1590-A and quarterly summary Form 1593. Group 2 offices must submit quarterly summary Form 1594-B.

A/C 211. Enter the gross amount paid to supervisors, regular and substitute clerks, watchmen, messengers, and mail handlers. *Group 1* offices must submit payroll voucher Forms 1590-A and 1591-A and quarterly summary Form 1593. *Group 2* offices must submit quarterly summary Form 1594-B.

A/C 214. Enter the gross amount paid to clerks at contract stations. Submit voucher Form 1526-P (Form 1034 at Treasury check paying offices) for each individual quarterly payment. Submit schedule Form 1850-B.

A/C 221. Enter the gross amount paid to regular and substitute city delivery carriers. *Group 1* offices must submit payroll voucher Forms 1590-A and 1591-A and quarterly summary Form 1593. *Group 2* offices must submit quarterly summary Form 1594-B.

A/C 222. The gross amount paid to regular and substitute special delivery messengers and special delivery fees paid to rural carriers should be entered in this account number. *Group 1* offices must submit payroll voucher Forms 1590-A, 1591-A, 1592-A, and quarterly summary Form

1593. *Group 2* offices must submit quarterly summary Form 1594-B.

A/C 231. Enter the gross amount paid to regular and substitute motor-vehicle employees. *Group 1* offices must submit payroll voucher Forms 1590-A and 1591-A and quarterly summary Forms 1593. *Group 2* offices must submit quarterly summary Forms 1594-B.

A/C 232. Enter gross amount paid for screen wagon contracts; bicycle hire; annual rate contract vehicles; annual contracts for vehicles on hourly basis; and special delivery messengers' automotive equipment maintenance at first-class offices. Submit Form 1853 (Form 1034 for offices paying by checks drawn on the United States Treasury) and schedule of disbursements on Form 1850-B.

A/C 233. Enter gross amount paid for gasoline, oil, grease, paint, repairs and alterations, tires, tubes and sundry supplies; bicycle maintenance; bridge tolls and ferryage of Government-owned vehicles and miscellaneous garage equipment. Submit Forms 1526-P (Forms 1034 at offices paying by checks drawn on the United States Treasury) and schedule of disbursements Form 1850-B. Attach dealers' bills to voucher Forms 1034 or 1526-P.

A/C 236. Enter the gross amount paid for mail messenger service. Submit voucher Forms 1853 (Form 1034 at offices paying by checks drawn on the United States Treasury), and schedule of disbursements Forms 1850-B.

A/C 237. Enter the gross amount paid for carfare. Submit voucher Forms 1526-P (Forms 1034 at offices paying by checks drawn on the United States Treasury), and schedule of disbursement Forms 1850-B. Attach dealers' bills to voucher Forms 1526-P and 1034 unless the cash is paid to employees, in which case the individual employees must sign the voucher.

A/C 241. Enter the total amount paid to rural carriers. Submit quarterly summary Forms 4260-QS.

A/C 251. Enter the gross amount paid for postal transportation service salaries and travel. Submit quarterly summary Forms 1624.

A/C 261. Enter the gross amount paid to operating force, including job cleaners, for Government-owned and leased or rented buildings. Payroll summaries prepared at offices where more than one Federal building is under the jurisdiction of the Post Office Department should bear notations showing the gross salary chargeable to each of such buildings. *Group 1* offices must submit payroll voucher Forms 1590-A and 1591-A and quarterly summary Form 1593. *Group 2* offices must submit quarterly Form 1594-B.

A/C 262. Enter gross amount paid for telephone service, excess calls, tolls, tele-

grams, and other miscellaneous communication expenses. Submit voucher Forms 1526-P (Forms 1034 at offices paying by checks drawn on the United States Treasury) and schedule of disbursements Form 1850-B. Attach bills to voucher Forms 1526-P and 1034 when required. The original of each bill submitted by public utility services must bear the following signed certificate:

"I certify that the above bill is correct and just and that payment has not been received."

NOTE.—The more detailed certification which appears on Forms 1526-P and 1034 is acceptable.

A/C 263. Enter the gross amount paid for rent at leased or rented quarters including garage rent. Submit voucher Forms 1853 or 1853-A (Form 1034 for offices paying by checks drawn on the United States Treasury) and schedule of disbursements Form 1850-B.

A/C 265. Enter gross amount paid for fuel (including freight and drayage), light, sewer service, power, ice and water for post offices, classified stations and branches, and garages. Submit voucher Forms 1526-P (Form 1034 at Treasury check paying offices) and schedule of disbursements Form 1850-B. Attach dealers' bills to voucher Forms 1526-P or 1034. The original of each bill submitted for public utility services must bear the following signed certificate:

"I certify that the above bill is correct and just and that payment has not been received."

NOTE.—The more detailed certification which appears on Forms 1526-P and 1034 is acceptable.

A/C 266. Enter the authorized expenditures made for building supplies, equipment, and maintenance. Submit voucher Forms 1526-P (Form 1034 at Treasury check paying offices); attach dealers' bills, abstract of bid and acceptance Forms 4225 and applicable BOM forms, when required. Submit schedule of disbursements Form 1850-B.

A/C 274. Enter any authorized expenditures for postal supplies and equipment; moving Government-owned property; and payments made for equipment rental; repairs to miscellaneous equipment and labor-saving devices. Submit voucher Forms 1526-P (Form 1034 at Treasury check paying offices); attach dealers' bills, abstract of bid and acceptance Form 4225 and applicable BOM forms, when required. Submit schedule of disbursement on Form 1850-B.

A/C 301. Enter the gross amount paid for powerboat service from and to ships via the Detroit River; pound rate service to Hawaii and Alaska; and stevedore service within Hawaii and Alaska. Submit original copies of schedule of disbursements

Form 1864. Offices using this A/C will enter it on a blank line of the account.

A/C 311. Enter the gross amount paid for star route service and special carrier service. Submit original copies of schedule of disbursements (Forms 1864 and 1864-F) and Form 5476, separately.

A/C 312. Enter the gross amount paid for contract highway post offices. Submit original copies of schedule of disbursements Forms 1864 and 1864-F.

A/C 314. Enter the gross amount paid for short-haul truck service. Submit original copies of schedule of disbursement Forms 1864 and 1864-F.

A/C 411. Enter the amount of Solicitor's credit for cash loss by fire, burglary, or other casualty at the local office. Central accounting offices should also enter the Solicitor's credit for losses of cash at district offices which have been carried as claims pending in the central accounting office stamp stock account. Do not include Solicitor's credit for stock loss.

A/C 421. Enter the total amount paid for indemnities domestic mail (central accounting offices only). Forms 3812 representing payments should be summarized on Form 3841-R. The original and duplicate of Form 3841-R, with Forms 3812, should be forwarded quarterly to the regional accounting office.

A/C 500. Enter the net amount due the postmaster as shown by the regional accounting office statement of differences, if any, and show the date of the statement.

A/C 510. Enter the total amount of surplus funds deposited. List the deposits on the reverse side of Form 1550-C or 1550-C/A.

A/C 520. Enter the total amount of savings bond deductions made from payrolls and transferred as a deposit to A/C 637 of the Trust Fund Account.

A/C 530. For use at central accounting offices only. Enter the total cash furnished to district and direct accounting offices, and report the total on Form 1545-C.

A/C 540. Enter the total amount of Post Office Department drafts paid. Submit the original copy of Form 1569 and list each draft paid thereon. For use by central accounting offices only.

A/C 550. Enter the gross amount of refunds of postage authorized by the Assistant Postmasters General. Submit original copies of refund voucher Forms 2995 and 3533 and schedule of disbursements Form 1850-B.

A/C 560. Enter the total amount transferred to the money-order account. This amount should agree with the total debited in A/C No. 7 of the money-order account for the quarter. No supporting voucher or schedule is required.

A/C 570. Enter total amount of items which are reclaimed. List all reclaimed

items, separately by A/C number and amount, on Form 1850-X and submit this form with quarterly report, accompanied by vouchers or other papers to support the claim for credit. Do not show reclaimed items on other summaries.

A/C 580. Enter any disbursements made currently for prior fiscal years; give A/C number, title thereof, and fiscal year concerned. Schedule on Form 1850-X.

A/C 598. This account should be used only on rare occasions when it is found that due to error the debits exceed the credits and the error cannot be located. In such cases enter the amount required to balance the account and submit a letter of explanation with the postal account.

Total credits. Add the individual entries in the credit column and enter the total credits, which amount should be the same as that shown in the total debits.

Complete the trust fund account and the analysis of trust fund balances on the reverse of the postal account. Do not carry these totals to the face of the account.

Second-Class Post Offices

6. Use Form 1550-S/C. A copy of the form and all supporting schedules and summaries must be filed by the postmaster. The items in the account and supporting vouchers and papers are described as follows:

Debits

A/C 001. Enter the balance of reserve brought forward which should be the same as shown in A/C 598 of the postal account for the preceding quarter.

A/C 002. Enter the total amount of domestic money orders issued during the quarter, including money orders issued at classified and contract stations, if any. Submit Form 1846-A, quarterly list of money orders issued, and Form 1846-B, quarterly summary of money orders issued. Spoiled or voided money orders must be forwarded with the account.

A/C 003. Enter the total amount of fees collected for domestic money orders issued at the main office and stations thereof, if any.

A/C 004. Enter the total amount of international money orders issued during the quarter at the main office and stations thereof, if any. Submit a separate Form 1846-A listing international money orders issued.

A/C 005. Enter the total amount of fees collected for international money orders issued at the main office and stations thereof.

A/C 006. Enter the total amount of checks drawn on the authorized money order checking credit with the Treasurer of the United States. List the checks issued on the reverse of Form 1550-S/C.

A/C 011. Enter the total amount determined as excess from sales of stamps and

stamped paper and collected from fixed credits. Vouchers or papers to support the amount are not required with the account.

A/C 013. Enter the total amount of postage collected for second-class mailings as shown on receipt Forms 3539, excluding the amount of such receipts for second-class application fees.

A/C 015. Enter the total amount collected for second-class application fees. The total must be identical with the total of receipt Forms 3539 endorsed "application fees."

The amounts accounted for must agree with the amount shown on quarterly statement 3551. Supporting vouchers, duplicate (B) copies of Form 3539, and quarterly statement Form 3551, must be separately transmitted to the Bureau of Finance, Division of Newspaper and Periodical Mail, Washington 25, D. C.

A/C 020. Enter the total amount of postage collected for setting postage meters, including revenues accounted for through the use of mailomat machines and meters used at parcel post counters. The total should be identical with the total of receipt Form 3603-A.

A/C 022. Enter the total amount of postage collected for nonmetered mailings. The total must be identical with the total of receipt Forms 3603-S or L, excluding the amount of such receipts for nonmetered application fees and bulk mailing fees.

A/C 024. Enter the total amount collected for nonmetered application fees. The total must be identical with receipt Forms 3603-S or L, endorsed "application fees."

A/C 026. Enter the total amount collected for nonmetered bulk mailing fees. The total must be identical with receipt Forms 3603-S or L, endorsed "bulk mailing fees."

Supporting vouchers to be submitted for A/C Nos. 020, 022, 024, and 026 are: Duplicate Forms 3603-A; duplicate Forms 3603-S or L for nonmetered mailings, nonmetered application fees and bulk mailing fees; and jacket Form 3604 properly itemized and executed.

A/C 030. Enter the proceeds from the correction of mailing lists and from sales of waste paper, waste twine, or dead newspapers, magazines, and printed matter. An itemized list on Form 1570 must be submitted with the account as supporting vouchers for proceeds shown in this account number.

A/C 032. Enter all full or part quarter box rent collections made only for the current quarterly period at main office and stations. (Advance collections made before the first of the quarter or during the quarter for following quarter rental periods must be carried as trust funds, and accounted for in the quarter for which the rental collection is made.)

A/C 042. Enter in this account the total amount of other receipts derived from various sources, i. e.: Damage to street letter boxes, Government trucks, mail sacks, bags and other Government property; overages not identified after being held as trust funds; sale of undeliverable perishable matter; money found loose in the mails; jury fees, etc.; and proceeds from sales of fixtures, material and equipment. An itemized list on Form 1570 must be submitted with the account as supporting vouchers for proceeds shown in this account number.

A/C 044. Enter the net amount due the United States as shown by the statement of differences, if any, from the regional accounting office. Also show the date of the statement. Submit as supporting vouchers, if required: The original copy of Form B/A 810 with proper explanation on reverse side thereof when an item suspended in the statement is reclaimed in the quarterly account; Form 1283 in duplicate showing details of refunds by A/C number for salary overpayments reflected in the statement of differences.

When a statement of differences is received which included a salary item disallowed in the gross amount and the amount is not reclaimable but must be collected from the employee, only the net amount of the overpayment should be collected, unless, of course, the disallowance relates to an account for the prior calendar year, in which event adjustment should not be made for Federal tax and the amount of such tax shall be included in the collection. It is then necessary for the postmaster to claim credit for the difference in tax (if tax is not collected) and retirement deductions in blank lines below A-C 580. The entries thereunder should be described clearly to identify them with the disallowed items.

Suspended items which are properly reclaimable should be included in A/C 570 on the credit side of the postal account and the necessary vouchers or other papers must be submitted to support the claim for credit.

A/C 054. No entry should be made in this account number except in the June quarter of each year, if required. Enter the total of all checks drawn by postmasters against their checking accounts with local banks remaining unpaid one full fiscal year from June 30, and deposit the amount with other surplus funds.

A list of such checks must be prepared in quadruplicate showing: the number of the check; the date of issue; the name and address of the payee; the name of the bank upon which drawn; and the amount.

The original and one copy of the list must accompany the quarterly account. A copy of the list must be retained on file, and a copy must be furnished the bank with a written notice to stop payment on the checks listed thereon.

A/C 056. Enter the total amount of postal fund cash obtained on requisition, if any, from the central accounting postmaster.

A/C 060. Enter the net amount collected for any overpayments of salaries in prior quarters that have not been included in regional accounting office statement of differences. Each collection must be listed on supporting schedule Form 1283 which must be transmitted in duplicate.

A/C 066. Enter the total amount collected from the telephone company for pay telephones located in lobbies of the main office and classified stations. All collections of commissions should be scheduled on Form 1570.

An itemized company statement should be secured from the telephone company in support of each payment of commissions to the postmaster, and such statements should be attached to and transmitted with the related Form 1570.

Incident to the installation of each pay telephone, or change in existing service, a written agreement or contract, specifying the terms and conditions under which telephones are installed and will be operated, should be secured from the telephone company for transmission to the regional accounting office with the first postal account rendered following the installation or change in service.

A/C 070. Enter the total of retirement fund deductions that are shown on payroll vouchers of all employees and cash collections made in cases where mandatory retirement fund deductions were not properly and timely made and are not reported on payroll vouchers.

The total of this entry must be identical with the total of comparable items on Form 1282. Form 1282 in duplicate must accompany the account in support of A/C Nos. 070, 074, and 076.

A/C 074. Enter the total Federal tax deductions made from payrolls. The total should be identical with the total of the comparable column of schedule Form 1282. (See instructions A/C 070.)

A/C 076. Enter the total amount of United States savings bond deductions shown on payroll vouchers. The total should be identical with the total of the comparable column of Form 1282. (See instruction A/C 070.)

Prior fiscal year items.—The fiscal year of the Government begins on July 1 and ends on June 30, and any receipts collected during the current fiscal year that pertain to a prior fiscal year must be debited separately.

Enter under this heading the A/C number, title thereof, and fiscal year, any collections made currently for prior fiscal years' business.

A/C 098. Enter the amount due the postmaster in instances where the total of the credit items exceeds the amount needed to balance the account.

Total debits. Add the individual entries in the debit column and enter total debits, which should agree with total credits.

Credits

A/C 201. Enter the gross amount of salary paid the postmaster. Submit Form 1593. A pay voucher is not required. The "tax code" of the postmaster should be entered on Form 1550-S/C immediately following the name of the postmaster in the heading on the face of the form.

A/C 202. Enter the gross amount of salary paid the assistant postmaster. Separate Form 1593, Quarterly Summary, must be prepared and must be supported by a pay voucher, Form 1590-A, properly completed and signed. Any salary reported in this account must represent payment to a person appointed as assistant postmaster and approved by the Department, and not to a senior clerk or other person who assists the postmaster. The "tax code" should be shown on voucher Form 1590-A in the space provided for that purpose.

A/C 211. Enter the gross amount of salary paid regular and substitute clerks. Form 1593, Quarterly Summary, must be submitted covering all payments for clerical service. The summary must be supported by a completed and signed pay voucher for each employee, Form 1590-A for regular clerks and Form 1591-A for substitute clerks. The "tax code" of each employee must be shown in the space provided on the voucher form.

A/C 214. Enter the gross amount paid clerks at contract stations. Form 1850-B, Schedule of Disbursements, must be submitted covering payments to clerks at contract stations, and the summary should be supported by properly signed vouchers on Form 1853. Deductions for withholding tax or retirement should not be made from payments to persons performing service on a contract basis.

A/C 221. Enter the gross amount of salaries paid regular and substitute city carriers. Form 1593, Quarterly Summary, must be completed and submitted in connection with payments recorded in this account. The amounts recorded in the various columns must agree with the total of the corresponding columns on the respective pay vouchers. All payments recorded on Form 1593 must be supported by properly signed pay vouchers for the employees listed. Voucher Form 1590-A should be used for regular carriers and Voucher Form 1591-A for substitute carriers. The "tax code" should be shown in the space provided on each pay voucher.

A/C 222. Enter the gross amount paid as fees for delivery of special delivery articles.

A/C 232. Enter the gross amount paid for vehicle service and bicycle hire. Form 1850-B, Schedule of Disbursements, must be supported by Form 1526-P or 1853, whichever is applicable, prepared and signed properly for each authorized expenditure.

A/C 233. Enter the gross amount paid for gasoline, grease, and repairs of Government-owned vehicles and for bicycle maintenance, where authorized. Submit Forms 1526-P and schedule of disbursement Form 1850-B. Attach dealers' bills to voucher Form 1526-P.

A/C 236. Enter the gross amount paid for mail messenger service. Form 1850-B, Schedule of Disbursements, must be supported by properly prepared and signed vouchers on Form 1853. Deductions for withholding tax or retirement should not be made in connection with payments for mail messenger service.

A/C 237. Enter gross amount paid from carfare allowance. Form 1850-B, Schedule of Disbursements, must be submitted and must be supported by properly signed vouchers on Form 1853 if contract service is involved or on Form 1526-P for cash or token payments. It is only under unusual circumstances that an allowance for this purpose is granted at a second-class office.

A/C 261. Enter the gross amount paid to operating force, including unclassified cleaners. Receipts for authorized payments to custodial employees should be taken on voucher Form 1590-A for annual rate employees and on Form 1951-A for hourly rate employees and unclassified cleaners. The tax code of the employee should be shown in the space provided on the voucher. At the close of the quarter the vouchers should be scheduled on Form 1593.

A/C 262. Enter the gross amount paid for telephone service, if authorized. Vouchers covering payments for telephone service should be taken on Form 1526-P. The voucher should be fully completed and attached to the original of any dealer's bill in connection with the expenditure. All vouchers covering expenditures chargeable to this account should be scheduled on Form 1850-B. The original of each bill submitted by public utility services must bear the following signed certificate:

"I certify that the above bill is correct and just and that payment has not been received."

NOTE.—The more detailed certification which appears on Forms 1526-P and 1034 is acceptable.

A/C 263. Enter the gross amount paid for rent at leased or rented quarters. Sub-

mit voucher Forms 1853 and schedule of disbursements Form 1850-B.

A/C 265. Enter gross amount paid for fuel, light, and water. Submit voucher Forms 1526-P and schedule of disbursements Form 1950-B. Attach dealers' bills to voucher Forms 1526-P. The original of each bill submitted for public utility services must bear the following signed certificate when presented for payment:

"I certify that the above bill is correct and just and that payment has not been received."

NOTE.—The more detailed certification which appears on Form 1526-P and 1034 is acceptable.

Payment should not be made until the bill is certified. The certificate should be signed in ink by an official of the company rendering the bill or by an authorized person in his stead. Receipt should be secured at the time the bills are paid. When a properly certified and receipted bill is attached to voucher Form 1526-P, the payee's certificate on the voucher form need not be signed by the vendor but the appropriate portion of the form must be completed and signed by the postmaster.

A/C 266. Enter the authorized expenditures made for building supplies, equipment, and maintenance. Submit voucher Forms 1526-P; attach dealers' bills, abstract of bid and acceptance Forms 4225 and applicable BOM forms, when required. Submit schedule of disbursements Form 1850-B.

A/C 274. Enter any authorized expenditures for postal supplies and equipment; moving Government-owned property; any payments made for equipment rental; repairs to miscellaneous equipment. Submit voucher Forms 1526-P; attach dealers' bills, abstract of bid and acceptance Form 4225 and applicable BOM forms, when required. Submit schedule of disbursements on Form 1850-B.

A/C 500. Enter the net balance shown by the statement of differences received from the regional accounting office indicating a balance due the postmaster and show date of such statement.

A/C 510. Enter the total amount deposited as surplus funds. The instructions contained in the cash book should be followed in making deposits of surplus funds. Each certificate of deposit received from the central accounting office should be checked to determine whether credit has been given in the proper quarter and whether it has been completed in the proper amount. Form 1550-S/C provides space for listing deposits of surplus funds. The remittance made to balance the account for the quarter should be included in the list of deposits and in the total shown in this account.

A/C 520. Enter the total amount of United States savings bond deductions which should agree with the total entered in A/C 076 and should be equal to the total withheld from salaries of employees who have requested deductions for the purchase of bonds. The amounts shown in both A/C Nos. 076 and 520 must agree with the total deductions shown on all pay vouchers, and with that reported on Form 1282 at the close of the quarter.

A/C 550. Enter the total amount of refunds made during the accounting period. Submit original Forms 2995 and 3533 and schedule the disbursements on Form 1850-B.

A/C 570. Enter total amount of items which are reclaimed. List all reclaimed items, separately by A/C number and amount, on Form 1850-X and submit this form with quarterly report, accompanied by vouchers or other papers to support the claim for credit. Do not show reclaimed items on other summaries.

A/C 580. Enter any disbursements made currently for prior fiscal years; give A/C number, title thereof, and fiscal year concerned.

A/C 598. An entry should be made in this account only after the retention of a reserve has been authorized. The amount shown should be only the portion of the authorized reserve which is retained on hand at the close of the quarter. The date that the reserve was authorized should be shown in the space provided.

Total credits. Add the individual entries in the credit column and enter the total credits, which amount should be the same as that shown in the total debits.

General instructions.—Complete the trust fund account and analysis of trust fund balance on the reverse side of the postal account. Do not, however, carry forward the totals to the face of the postal account. Also complete the postage stamp stock quarterly report and fixed credits inventory of postage stamp stock on reverse of the account.

Enter the amounts of fixed credits of documentary internal revenue stamps, migratory-bird hunting stamps, and U. S. savings stamps furnished by the central accounting office.

Third-Class Post Offices

7. Use Form 1550-T/C. The items in the account and supporting vouchers and papers are described as follows:

Receipts

A/C 001. Enter the balance of reserve brought forward which should be the same as shown in A/C 598 in the postal account for the previous quarter.

A/C 002. Enter the total amount of domestic money orders issued during the quarter. Submit Forms 1846-A and 1846-B

listing and recapping issued money orders. Spoiled or voided money orders must be forwarded with the account.

A/C 003. Enter the total amount of fees collected for domestic money orders issued.

A/C 004. Enter the total amount of international money orders issued. Submit a separate Form 1846-A listing international money orders issued and spoiled.

A/C 005. Enter the total amount of fees collected for international money orders issued.

A/C 006. Enter the total amount of checks drawn on the money order checking credit with the Treasurer of the United States if such checking credit has been authorized. When such debits are claimed enter the date, number and amount of such checks under the schedule of "Checks drawn on Treasurer of the United States" on the face of the account form.

A/C 011. Enter the total amount determined as excess from sale of stamped paper.

A/C 013. Enter the total amount of postage collected for second-class mailings as shown on receipt Form 3539, excluding the amount of such receipts for second-class application fees.

A/C 015. Enter the total amount collected for second-class application fees. The total must be identical with receipt Form 3539 endorsed "application fees."

The amounts accounted for must agree with the amount shown on quarterly statement Form 3551.

Supporting vouchers, duplicate (B) copies of Form 3539 and quarterly statement Form 3551, must be separately transmitted to the Bureau of Finance, Division of Newspaper and Periodical Mail, Washington 25, D. C.

A/C 020. Enter the total amount of postage collected for setting postage meters. The total should be identical with the total of receipt Forms 3603-A.

A/C 022. Enter the total amount of postage collected for nonmetered mailings excluding the balances in advance deposits for future mailings. The total must be identical with the total of receipt Forms 3603-S or L, excluding the amount of such receipts for nonmetered application fees and bulk mailing fees.

A/C 024. Enter the total amount collected for nonmetered application fees. The total must be identical with receipt Forms 3603-S or L endorsed "application fees."

A/C 026. Enter the total amount collected for nonmetered bulk mailing fees. The total must be identical with receipt Forms 3603-S or L, endorsed "bulk mailing fees."

Supporting vouchers to be submitted for A/C Nos. 020, 022, 024, and 026 are: Duplicate Form 3603-A; duplicate Forms 3603-S or L for nonmetered mailings, non-

metered application fees and bulk mailing fees; and jacket Form 3604, properly itemized and executed.

A/C 030. Enter the proceeds from the correction of mailing lists and from sales of waste paper, waste twine, or dead newspapers, magazines, printed matter, etc.

A/C 032. Enter all full or part quarter box rent collections made only for the current quarterly period. (Advance collections made before the first of the quarter or during the quarter for following quarter rental periods must be carried as trust funds, and accounted for in the quarter for which the rental collection is made.)

The amount accounted for must equal the total of the schedule of box rent collections shown on the face of Form 1550-T/C.

A/C 044. Enter the net amount, if any, due the United States as shown by statement of differences from the regional accounting office. The date of the statement must also be shown. If the statement contains an item disallowed because of overpayment of salary and collection is made, submit schedule Form 1283 in duplicate showing details of refunds by account number.

When a statement of differences is received which includes a salary item disallowed in the gross amount and the amount is not reclaimable, but must be collected from the employee, only the net amount of the overpayment should be collected unless, of course, the disallowance relates to an account for the prior calendar year, in which event adjustment should be made for Federal tax and the amount of such tax shall be included in the collection. It is then necessary for the postmaster to claim credit for the difference in tax (if tax was not collected) and retirement deductions in blank lines below A/C 580. The entries thereunder should be described clearly to identify them with the disallowed items.

Items suspended in the statement of differences that are to be reclaimed in the quarterly account, with necessary supporting papers or vouchers, must be claimed on the "credit" side of the account in A/C 570.

A/C 056. Enter the total amount of postal fund cash, if any, obtained on requisition from the central accounting postmaster.

A/C 060. Enter the net amount collected for any overpayments of salaries in prior quarters that have not been included in regional accounting office statement of differences. Each collection must be listed on supporting schedule Form 1283 which must be transmitted in duplicate.

A/C 070. Enter the total of retirement deductions shown on payroll vouchers of all employees during the accounting period,

and cash collections made in cases where mandatory retirement deductions were not properly and timely made for previous quarters.

Collections representing retirement deductions for previous quarters should be scheduled on the reverse of Form 1282 and should be submitted in duplicate.

A/C 074. Enter the total Federal tax deductions shown on payroll vouchers.

A/C 098. Enter the amount due the postmaster in instances where the total credits exceed the total debits.

Total debits. Add the individual entries in the receipts column and enter total receipts which should agree with the total payments.

Payments

A/C 201. Enter the gross amount of salary withdrawn by the postmaster, which should equal the gross amount shown in column 7 under the Schedule of Authorized Payments on the face of the form. Columns 1 to 10, inclusive, of the schedule should be completed and the name of the postmaster should be shown in column 11. The "tax code" of the postmaster should be shown immediately following the name at the top of the Quarterly Account Form 1550-T/C.

A/C 213. Enter the gross amount of salaries paid regular and substitute post office clerks. Columns 1 to 10 of the schedule of authorized payments should be completed and the names of the employees to whom the payments are made should be shown in column 11. Submit signed voucher Forms 1590-A or 1591-A for each employee.

A/C 221. Enter the gross amount of salaries paid regular and substitute city and village delivery carriers. Submit pay voucher Form 1590-A for regular carriers and Form 1591-A for substitute carriers. The "tax code" should be shown in the spaces provided on the pay voucher. The total shown in this item should equal the gross amount shown for this service in column 7 in the schedule of authorized payments on the bottom of Form 1550-T/C. Complete columns 1 to 10 of the schedule and show the name of the employee in column 11, who should sign Form 1590-A or 1591-A. Receipts for payments for vehicle service should be submitted on Form 1853.

A/C 222. Enter the total amount paid as fees for delivery of special delivery articles. The total should agree with the schedule of special delivery articles by rate and number required on Form 1550-T/C.

A/C 232. Enter the gross amount paid for any vehicle service allowance granted. Receipts for payments for vehicle service should be submitted on Form 1853.

A/C 236. Enter the gross amount paid for mail messenger service. This amount should be the same as that shown in column

10 of the schedule of authorized payments on the bottom of Form 1550-T/C and the messenger to whom the payment is made should sign therefor in column 11.

A/C 263. Enter the gross amount paid for rent for post offices housed in leased or rented quarters. If the postmaster is owner or lessor, he must write "owner" or "lessor" after his signature to receipt for rent in the Authorized Payment Schedule on the bottom of Form 1550-T/C.

If the rent is paid to other than the postmaster as owner or lessor, the inclusive date of the period covered and the amount of the total quarterly payment should be entered on the proper line under the Schedule of Authorized Payments at the bottom of Form 1550-T/C, and the person to whom the rent is paid must affix his signature thereto in column 11.

A/C 265. Enter the gross amount paid for light, fuel and water for post offices housed in leased or rented quarters. If the postmaster is owner or lessor, he must write "owner" or "lessor" after his signature to receipt for light, fuel and water in the Authorized Payment Schedule on the bottom of Form 1550-T/C.

If light, fuel, and water are not furnished by the owner or lessor (i. e., included in the basic contract for rental), itemized receipts properly certified must be secured and submitted with the account, accompanied by Form 1526-P. In such instances the certification shall be as follows:

"I certify that the above bill is correct and just and that payment has not been received."

NOTE.—The more detailed certification which appears on Forms 1526-P and 1034 is acceptable.

A/C 274. Enter any authorized expenditures for postal supplies and equipment; moving Government-owned property; and repairs to miscellaneous equipment, etc. Submit voucher Forms 1526-P; attach dealers' bills, abstract of bid and acceptance Forms 4225 and applicable BOM forms, when required. Submit schedule of disbursements on Form 1850-B.

A/C 500. Enter the net balance shown by the statement of differences received from the regional accounting office indicating a balance due the postmaster and show the date of such statement.

A/C 510. Enter the total amount deposited as surplus funds. The instructions contained in the cashbook should be followed in making deposits of surplus funds. Each certificate of deposit received from the central accounting office should be checked to determine whether credit has been given in the proper quarter and whether it has been completed in the proper amount. The remittance made to balance the account for the quarter should be in-

cluded in the list of deposits for the quarter and in the total shown in this account.

A/C 570. Enter total amount of items which are reclaimed. List all reclaimed items, separately by A/C number and amount, on Form 1850-X and submit this form with quarterly report, accompanied by vouchers or other papers to support the claim for credit. Do not show reclaimed items on other summaries.

A/C 598. An entry should be made in this account number only after the retention of a reserve has been authorized. The amount shown should be only the portion of the authorized reserve which is retained on hand at the close of the quarter. The date that the reserve was authorized should be shown in the space provided on the account form.

Total credits. The actual total of all payments should be shown, and the total payments should equal the total amount shown in the total receipts line (A/C 099) of the account.

General instructions. Complete in detail the "fixed credit" statements and inventories on the reverse side of Form 1550-T/C.

Attention is directed to the necessity for properly recording and accounting for trust funds. Record should be made in the cashbook promptly upon receipt of funds for deposit in the trust fund account. Space is provided for daily transactions in which all deposits and withdrawals should be recorded promptly. The amount of trust funds of various kinds on hand at the close of the quarter must be reported under the heading "Advance Deposits, Trust Funds" on Form 1550-T/C.

Fourth-Class Post Offices

8. Use Form 1550-F/C. The items in the account and supporting vouchers and papers are described as follows:

Receipts

A/C 001. If a reserve has been authorized enter the amount of the reserve brought forward. The amount, if any, should be the same as shown in A/C 598 for the previous quarter.

A/C 002. Enter the total amount of all money orders issued during the quarterly period. Submit Forms 1846-A and 1846-B listing and recapping issued money orders. Spoiled or voided money orders must be forwarded with the account.

A/C 003. Enter the total amount of fees collected for issuing domestic money orders.

A/C 004. Enter the total amount of international money orders issued. Submit a separate Form 1846-A listing international money orders issued.

A/C 005. Enter the total amount of fees collected for international money orders issued.

A/C 006. If Treasury checking account has been granted, enter the total amount of checks issued. Show under the "Checks drawn on Treasurer of the United States" on the face of the account form, the date, serial number and amount of such checks.

A/C 011. Enter the total amount determined as excess from the sale of stamped paper.

A/C 013. Enter the total amount of postage collected for second-class mailings as shown on receipt Form 3539, excluding the amount of such receipts for second-class application fees.

A/C 015. Enter the total amount collected for second-class application fees. The total must be identical with the total of receipt Form 3539 endorsed "application fees."

The amounts accounted for must agree with the amount shown on quarterly statement Form 3551.

Supporting vouchers, duplicate (B) copies of Form 3539 and quarterly statement Form 3551 must be separately transmitted to the Bureau of Finance, Division of Newspaper and Periodical Mail, Washington 25, D. C.

A/C 020. Enter the total amount of postage collected for setting postage meters if any such meters are in use. The total must be identical with the total of receipt Forms 3603-A.

A/C 022. Enter the total amount of postage collected for nonmetered mailings, excluding the balances in advance deposits for future mailings. The total must be identical with the total of receipt Forms 3603-S or L excluding the amount of such receipts for nonmetered application fees and bulk mailing fees.

A/C 024. Enter the total amount collected for nonmetered application fees. The total must be identical with receipt Forms 3603-S or L endorsed "application fees."

A/C 026. Enter the total amount collected for nonmetered bulk mailing fees. The total must be identical with receipt Forms 3603-S or L, endorsed "bulk mailing fees."

Supporting vouchers to be submitted for A/C Nos. 020, 022, 024, and 026 are: Duplicate Forms 3603-A; duplicate Forms 3603-S or L for nonmetered mailings, nonmetered application fees and bulk mailing fees; and jacket Form 3604, properly itemized and executed.

A/C 030. Enter the proceeds from sales of waste paper, waste twine, or dead newspapers, magazines, and printed matter.

A/C 032. Enter the total of box rent collections made for the current quarterly period only. Complete schedule on back of account form and compare the totals to be accounted for.

A/C 044. Enter the full amount, if any, due the United States as shown by state-

ment of differences from the regional accounting office for the previous quarter. If any suspended item in the statement of differences is to be reclaimed in the current quarter, the necessary supporting vouchers or papers must be submitted (or proper explanation made) and the amount must be claimed in A/C 570 under "Payments."

A/C 056. Enter the amount of cash, if any, received from the central accounting postmaster on requisition.

A/C 070. Enter the amount of retirement deductions made from the postmaster's salary.

A/C 074. Enter the amount of Federal tax deductions made from salary payments.

A/C 098. Enter the amount, if any, properly due postmaster to balance the account.

Total debits. Enter the total of all receipt items listed above which should agree with the total payments.

Payments

A/C 201. Enter in "A" the base pay of the postmaster. Enter in "B" the total of amounts paid to the person employed to operate the office during the absence of the postmaster on annual or sick leave, or leave without pay. Receipts should be secured from the person to whom such payments are made on the lines provided therefor in the "Receipts for Authorized Payments" portion of the account form.

A/C 215. If an allowance has been granted for separating mail, enter the amount paid for this purpose. If payment is made to a person other than the postmaster, obtain receipt therefor on a line under the heading "Receipts for Authorized Payments" on bottom of account form.

A/C 222. Enter the amount of fees withdrawn for delivery of special-delivery mail. Show in the spaces provided the number of such pieces by fee rate and amount of fees paid.

A/C 236. Enter the amount paid for mail-messenger service. Obtain receipt therefor under the heading "Receipts for Authorized Payments" on bottom of account form.

A/C 264. Enter the amount due for rent, light, fuel, and equipment. (15% of A/C 201-A.)

A/C 500. In the event a certificate of settlement is received showing a net balance due the postmaster in connection with the audit of the account for the previous quarter, the amount thereof should be recorded in this account.

A/C 505. Enter the commission for money orders issued, based on 3 cents each.

A/C 510. Enter the total amount deposited as surplus funds. The instructions contained in the cashbook should be followed in making deposits of surplus funds. Each certificate of deposit received from the central accounting office should be

checked to determine whether credit has been given in the proper quarter and whether it has been completed in the proper amount. The remittance made to balance the account for the quarter should be included in the list of deposits for the quarter and in the total shown in this account.

A/C 570. Enter total amount of items which are reclaimed. List all reclaimed items, separately by A/C number and amount, on Form 1850-X and submit this form with quarterly report, accompanied by vouchers or other papers to support the claim for credit. Do not show reclaimed items on other summaries.

A/C 598. An entry should be made in this account only after the retention of a reserve has been authorized. The amount shown should be only the portion of the authorized reserve which is retained on hand at the close of the quarter. The date that the reserve was authorized should be shown in the space provided on the account form.

Total payments.—The actual total of all payments should be shown, and the total payments should equal the total amount shown in the total receipts line of the account.

General instructions.—Complete in detail the fixed credit inventories and schedules on the back of the account form. Also list under the proper headings schedule of deposits of surplus funds, postage stamp stock received and printed stamped envelopes received.

Attention is directed to the necessity for properly recording and accounting for trust funds. Record should be made in the cash-book promptly upon receipt of funds for deposit in the trust fund account. All deposits and withdrawals should be recorded promptly. The amount of trust funds of various kinds on hand at the close of the quarter must be reported under the heading "Advance Deposits, Trust Funds" on Form 1550-F/C.

Rendition

9. Direct accounting offices.—Postmasters at direct accounting offices shall submit, with supporting abstracts and vouchers, quarterly postal accounts on Forms 1550-C, except that central disbursing offices shall use Form 1550-C/A as provided in paragraph (c) of this article. The accounts shall be prepared in duplicate, one copy to be retained in the office files, and the original shall be forwarded to the proper regional accounting office in accordance with the following schedule:

(a) The accounts of offices where the receipts are more than \$3,000,000 per annum, shall be rendered within 12 business days after the close of each quarter; those offices where the receipts are \$600,000 but less than \$3,000,000, within 10 business

days after the close of each quarter; those offices where the receipts are \$300,000 but less than \$600,000, within 8 business days after the close of each quarter; and those offices where the receipts are \$40,000 but less than \$300,000, within 6 business days after the close of each quarter.

(b) The abstracts and vouchers pertaining to each salary appropriation, such as clerk hire (A/C 211), city delivery service (A/C 221), etc., shall be folded separately, but included in the same package with the quarterly account and other vouchers and abstracts. The payroll sheets and payroll summaries prepared at offices equipped with payroll machines shall be submitted as promptly as practicable after the close of each month, but not longer thereafter than the time allowed for the rendition of postal accounts. Two copies of such payroll sheets, one of which must be plainly endorsed "Check List," shall be forwarded to the regional accounting office and one copy retained. There shall be transmitted with the "Check List" copy a Statement of Depository Checking Account, Form 1855, and a list, on Form 1854, of Treasury checks issued during the month for payments other than salaries. All vouchers and schedules transmitted with quarterly accounts shall be folded and enclosed in envelope No. 85, whenever possible, arranged in the order of the debits and credits on the quarterly account form. If a package is necessary, address label, Form 1554, should be used.

(c) Central disbursing offices are those designated to make payments on behalf of the post office inspection service, the postal transportation service, or the rural delivery service. Such offices should submit the quarterly postal account Form 1550-C/A, with supporting vouchers and forms, to the regional accounting office within 12 business days following the close of the quarter. Payroll sheets and payroll summaries for rural delivery service and those prepared at offices with payroll machines should be submitted as promptly as practicable after the close of each month.

10. Central accounting offices.—Central accounting postmasters should submit the quarterly postal account (Form 1550-C/A), with supporting vouchers, forms, etc., to the proper regional accounting office within 12 business days following the close of the quarter. All ledger cards (Forms 3339-A, 3339-C/A and 3339-D) must be totaled and balanced against the respective items in the Central Accounting Postmaster's Quarterly Postal Account. A separate Form 1545-C (Quarterly Summary Deposits Received and Cash Furnished) must be prepared for each class of office and submitted with the quarterly report. All copies of Form 3339-D must also be sent to the regional accounting office with the quarterly account.

11. Second-, third-, and fourth-class offices.

Postmasters of district offices of the second class shall render quarterly postal accounts on Form 1550-S/C; those of offices of the third class on Form 1550-T/C; and those of offices of the fourth class on Form 1550-F/C. The quarterly account from each district office must be rendered to the regional accounting office of the territory in which the district office is located. The accounts from the second-class offices shall be forwarded within five business days after the close of the quarter; and those from offices of the third and fourth classes shall be forwarded within three business days after the close of each quarter, accompanied with all supporting vouchers and abstracts. The accounts of second-class offices shall be prepared in duplicate, the original to be forwarded to the regional accounting office and the copy to be retained in the office files. Copies of the quarterly accounts rendered by postmasters of third- and fourth-class offices shall be made in the space provided therefor in the postmasters' account and cashbooks. The office copy shall be postmarked to show the date on which the account was forwarded to the regional accounting office. It is of the utmost importance that the quarterly accounts of all postmasters be mailed within the time specified. Envelopes containing quarterly accounts should be addressed as follows:

Regional Accounting Office,
Bureau of Accounts,
(Location)

Each district postmaster shall enclose in the same envelope with the quarterly account a quarterly list of money orders issued, Form 1846 or 1846-A recapped on Form 1846-B, together with the spoiled money-order forms and other documents relating to the account. Form 1846-A, unruled, will be supplied offices using adding machines or typewriters. A sufficient amount in cash items or paid money orders to balance the quarterly account shall be remitted promptly to the central accounting post office after the close of each quarter, accompanied with a completed Form 1842-D endorsed properly to indicate the quarter in which the remittance is to be credited. A copy of each remittance letter should be retained on Form 1842-E. If the balance shown by the cashbook on the last day of any quarter is in excess of the maximum which the postmaster is permitted to retain a remittance shall be made on the day following the close of the quarter, and such funds shall not be retained for a longer period pending completion and submission of the quarterly account.

MONEY-ORDER ACCOUNT

12. (a) A quarterly money-order account is required from each direct and central accounting office on Form 6011. The account must show the name and number of the office and the quarter; it must be signed and postmarked before mailing. No funds shall be included with the account; all surplus funds at direct accounting offices must be remitted to the central accounting postmaster serving the district in which the office is located.

(b) First-class offices will prepare and submit quarterly with the money-order account a Statement of Accountability—Money-Order Business (Form 6125) for the entire quarter. The Statement of Accountability will include all money orders issued during the quarter and the grand total recorded thereon must equal the total amounts and fees of domestic and domestic-international money orders issued and accounted for during the quarter as shown on Form 6011. Those first-class offices issuing more than 2,000 orders during the quarter must show the inclusive serial numbers, amounts and fees, so that a single entry on the Statement of Accountability will not include more than that number of orders, and 5 of the 2,000 groups will be totaled to indicate a subtotal for each 10,000 block of orders issued. The inclusive serial numbers of each 2,000 group must be shown according to even-numbered thousands, and not odd-numbered thousands. The money-order section of the main post office will prepare the Statement of Accountability.

(c) The Quarterly Money-Order Account (Form 6011) and the Quarterly Statement of Accountability (Form 6125) must be prepared in duplicate, the originals to be forwarded to the regional accounting office and the duplicates to be filed by the postmaster. Direct accounting offices will submit their Quarterly Money-Order Account and Quarterly Statement of Accountability not later than the fifth business day after the close of the quarter, and central accounting offices will submit such reports not later than the eighth business day after the close of the quarter. All "Not issued" money-order forms for the quarter concerned must be submitted with the Statement of Accountability (care must be taken to see that these "Not issued" money-order forms are not mutilated in any way—do not fold, bend, or use clips, pins, or staples).

(d) Central accounting postmasters shall forward with their Quarterly Money-Order Account all copies of Forms 6021-C (Schedule of Money-Order Deposits Received) together with Form 6025 (Quarterly Summary of Money-Order Deposits Received).

Preparation of Money Order Account

13. The account numbers, entries, and supporting schedules and lists required in connection with the money-order account are as follows:

Receipts—Money order account

A/C 01. Balance due United States last money-order account.—Must agree with amount shown in A/C 96 in the last previous account rendered.

A/C 02. Domestic money orders issued.—Must show the total amount of domestic orders issued as reported on Form 6125. Spoiled orders should be forwarded with the Statement of Accountability Form 6125.

A/C 03. Fees—Domestic money orders.—Must show the total amount of fees collected for issuing domestic money orders.

A/C 04. International money orders issued.—Must show the total amount of international orders issued as reported on Form 6013. A recapitulation of the lists shall be made on the reverse of Form 6011.

A/C 05. Fees—International money orders.—Must show the total amount of fees collected for issuing international money orders, supported in detail by list of money orders issued, and recapitulated on schedule provided on reverse of account form.

A/C 06. Checks—Treasurer of the United States.—Must show the total amount of all checks drawn against the authorized credit with the Treasurer of the United States, supported by schedule on face of account Form 6011, or schedule on a separate sheet, Form 1856.

A/C 07. Transfers from Postal Account.—Must show the total amount of postal funds transferred to the money-order account to be used for the payment of money orders.

A/C 08. Deposits received.—Must show the total amount of surplus money-order funds received by central accounting offices from direct accounting offices. No supporting schedules required with money-order account, but the total must equal the amount shown on the quarterly summary of money order deposits received, Form 6025, and the schedule of money order deposits received, Form 6021-B or 6021-C.

A/C 09. Regional Accounting Office differences due United States per notice of audit dated _____, 19_____.

Total debits.—The sum of A/C's 1 to 9, inclusive, must balance with total credits.

Disbursements—Money-order account

A/C 40. Domestic-international money orders paid.—(a) Direct accounting offices will make no entry in this A/C, as orders paid by them are remitted to central accounting offices as surplus money-order funds.

(b) Central accounting offices: Must show the amount of domestic-international

money orders paid at the central accounting office and received from other offices. The number and amount of paid orders reported should be supported by detailed entries on list of money orders paid, Form 6014, submitted semi-monthly, and recapitulated on schedules provided on reverse of the quarterly account.

A/C 41. International money orders paid.—(a) Direct accounting offices will make no entry in this A/C, as orders paid by them are remitted to central accounting offices as surplus money-order funds.

(b) Central accounting offices: The amount of international money orders paid and repaid during the quarter at the central accounting office and other offices must be shown in total. The account must be supported by detailed listings under a separate heading on list of money orders paid, Form 6014, submitted semi-monthly, and recapitulated on schedules provided on reverse of the quarterly account.

A/C 44. Deposits—Surplus funds.—Direct accounting offices must show the total amount of surplus money-order funds remitted during the quarter to central accounting offices for which certificates of deposit have been received. Central accounting offices must show the total amount of surplus money-order funds deposited with the Treasurer of the United States, through Federal Reserve banks and branches of United States depository banks. Entries must be supported by schedule on reverse of the account form.

A/C 45. Transfers to postal account.—The total amount of surplus money-order funds transferred to the postal account to provide funds for the immediate payment of authorized expenses on postal accounts.

A/C 46. Regional accounting office differences due postmaster per notice of audit dated _____, 19_____.

A/C 89. Transfers to postal savings account.—Enter the net total of money-order funds transferred to the postal savings account during the quarter. The credit claimed must be in agreement with the amount debited as "Transfers from money-order account" in the monthly postal savings account for the same period.

A/C 96. Balance due United States at close of this month.—The total balance in the money-order account at the close of the quarter must be shown, supported by an analysis of the balance on the face of the account form, showing cash in post office and in bank, funds in transit to depository, orders held as cash, claims pending for loss. The amount of authorized reserve should be shown as well as the amount of funds accumulated after banking hours on the last day of the month.

Total credits.—The sum of A/C's 40 to 96 must balance with total debits.

NOTE.—Money-order business transacted at branches and stations on the last day of

the month must be included in the money-order account, Form 6011, for that quarter. Thus money-order funds received in the main office on the first day of a quarter, representing business transacted at branches and stations on the last day of the preceding quarter, will normally be included in A/C Nos. 96 and 168 of the money-order account for the quarter in which the transactions occurred.

POSTAL SAVINGS ACCOUNT

14. A monthly postal savings account current is required on Form PS 704 from each office authorized to transact postal savings business. The account shall be prepared promptly after the close of business for the month, showing the name and number of the office and the period covered, and forwarded to the regional accounting office, in special envelope PS 331 or under label PS 331A.

Preparation of Postal Savings Account

15. The items covered (cash, depositors' balances, and certificates), entries, supporting schedules, abstracts, and vouchers required in connection with the postal savings account current are shown below.

Postal savings cash account—debits

A/C 01. Balance due United States last account current.—Must agree with the amount shown in A/C 19 of the last previous account rendered.

A/C 02. Certificates issued.—Must show the face value of certificates issued, supported by item 53 of the certificate form account and in detail on abstract of certificate transactions, Form PS 706-A, showing the number and value of certificates issued by serial numbers and denominations, and the total amount for all denominations.

A/C 03. Transfers from money order account.—First-class offices will obtain funds needed for postal savings business from the money order account by the transfer of cash or the issuance of a check against the authorized money order credit with the Treasurer of the United States, Symbol 48050. Funds borrowed which are not repaid within the month will be debited in the monthly postal savings A/C 03. The total of the debit covered in A/C 03 of the three monthly postal savings accounts of the calendar quarter must agree with the credit claimed in A/C 89 of the money order account for the same period.

A/C 04. Received from other postmasters.—Central accounting postmasters must show the total amount of surplus postal savings funds received from other offices, supported by schedule of remittances received on Form

991, and accompanied with monthly schedule of deposits, Form 989, such forms to be forwarded with the monthly account to the regional accounting office.

A/C 05. Transfers from postal account.—District offices will obtain funds needed for postal savings business from the postal account by the transfer of cash or the issuance of a check against the authorized credit with the Treasurer of the United States, Symbol 48050. Funds borrowed which are not repaid within the month will be debited in the monthly postal savings account in A/C 05. The total of the debit entries in A/C 05 of the three monthly postal savings accounts for the calendar quarter must agree with the credit claimed in A/C 565 of the quarterly postal account.

A/C 06. Correction for differences due United States in accounts for prior months, indicating the date of the letter in which the differences were noted.

A/C 07 and A/C 08.—These lines are used for special entries in accordance with instructions issued from the Division of Postal Savings Banking and Investments or the regional accounting office.

Total debits.—The sum of A/C's 01 to 08 must balance with total credits.

Postal savings cash account—credits

A/C 12. Certificates paid.—Must show the total value of certificates paid, supported by the paid certificates arranged according to monthly interest dates and denominations, with certificates *both issued and paid* during the month, i. e., paid between the date of issue and the interest-bearing date, grouped separately. The number and value of all certificates paid, by interest dates, and the total value must be listed on the abstract of certificate transactions, Form PS 706-A.

A/C 13. Interest paid.—Must show the total amount of interest paid during the month, supported by listing in the column provided on abstract of certificate transactions, Form PS 706-A, indicating separately the amount receipted for on certificates, by interest dates, and the amount receipted for on special interest vouchers submitted with the account.

A/C 14. Remitted to central accounting postmaster.—Must show the total amount of surplus postal savings funds remitted to the central accounting office, supported in detail by Abstract C/1 on reverse of account form.

A/C 15. Deposits with Treasurer of the United States.—Central accounting offices and Washington, D. C., must show the total amount of surplus postal savings funds deposited, supported by Abstract C/2 on reverse of the account form.

A/C 16. Correction (credit) for differences due postmaster in accounts for prior

months, indicating the dates of the letter, in which differences were noted.

A/C 17 and A/C 18.—These lines are used for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

A/C 19. Balance due United States.—*Must* show the total balance of the postal savings account at the end of the month, indicating separately the amount of cash on hand and the amount of any claim pending for loss.

Total credits.—The sum of A/C's 12 to 19 must equal total debits.

Summary of depositors accounts

A/C 33. Balance due depositors last account.—*Must* agree with the amount shown in A/C 39 of the last previous account rendered.

A/C 34. Certificates issued.—*Must* agree with A/C's 02 and 53 of the account for the current month.

A/C 37. Certificates paid.—*Must* agree with A/C 12.

A/C 39. Balance due depositors.—Should agree with the total of balances to the credit of individual depositors on Form PS 600.

NOTE.—The sum of the entries in A/C's 33, 34, and 35 (special entry line) must be in agreement with the sum of the entries in A/C's 37, 38 (special entry line), and 39.

Certificate form account

The certificate form account must show the total value and the number of certificate forms by denominations, determined by actual count for the items listed below.

A/C 41. Balance on hand last account.—*Must* agree with the entries shown in A/C 56 of the last previous account rendered.

A/C 42. Certificates received from the Department during the month.

A/C 43. Certificates received from other postmasters (specified) during the month.

Total to be accounted for, should equal the sum of A/C's 41, 42, 43, and 45.

A/C 53. Certificates issued, supported by entries in the "issued" columns on the abstract of certificate transactions, Form PS 706-A.

A/C 54. Certificates spoiled, supported by entries in the "spoiled" columns on the abstract of certificates transactions, Form PS 706-A.

A/C 56. Balance on hand, at the end of the month by actual count, should equal the total to be accounted for less certificates issued and spoiled.

NOTE.—In lines above postmaster's signature, show the value of certificates issued for the collection of interest only; and the

number of accounts remaining open at the end of the month.

Blank A/C's 45 and 55 are for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

SAVINGS BOND ACCOUNT

Rendition of Account

16. A monthly savings bond account is required on Form 904 from each office at which United States savings bonds are sold.

17. Central accounting offices.—The savings bond accounts of central accounting postmasters should be submitted to Savings Bond Examiners (Postal Section), Merchandise Mart, Chicago 54, Ill., by the 10th of the following month. The savings bond account of central accounting postmasters is a consolidated account of the business transacted at the central accounting office, branches and stations, and district offices.

18. Accounts of direct accounting offices.—The savings bond accounts of direct accounting postmasters shall be submitted to the Savings Bond Examiners (Postal Section), Merchandise Mart, Chicago 54, Ill., by the 5th of the following month.

19. District offices.—The savings bond accounts of district postmasters shall be submitted to the central accounting office immediately after the close of business on the last day of the month.

Preparation of Savings Bond Account

20. The items covered (cash and savings bond forms), entries, supporting schedules, abstracts, and vouchers required in connection with the savings bond account current are shown below:

Savings bond cash account—debits

A/C 01. Balance cash on hand last account.—*Must* agree with the amount shown in A/C 17 of the last previous account rendered.

A/C 02. Bonds sold.—*Must* show the sale price of the bonds sold, indicating separately sales to the public and payroll deduction sales, supported by A/C 31 of the bond form account and in detail in the "bonds sold" columns of the abstract of bonds sold, Form 905. Two copies of Form 905 shall be submitted with the bond account of district offices. Central accounting offices shall submit an individual abstract for the main office and each station, branch and district office authorized to sell bonds, recapitulated on Form 917. Direct accounting offices shall submit an individual abstract for the main office and each branch and station authorized to sell bonds.

A/C 03. Received from other postmasters.—Central accounting offices must show the total amount of savings bond funds received

from other offices, supported by schedule of remittances received on Form 991 accompanied from offices equipped with cash accounting machines, with monthly schedules of deposits, Form 989.

A/C 04. Audit difference due United States, indicating the date of the certificate noting the difference.

A/C 05 and A/C 06.—These lines are used for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

Total cash to be accounted for.—The sum of A/C's 1 to 6 must balance with total cash accounted for.

Savings bond cash account—credits

A/C 12. Remitted to other postmasters.—Must show the total amount of savings bond funds, including bond funds represented by canceled savings stamps, remitted to the central accounting office, supported in detail by abstract 12A on reverse of account form.

A/C 13. Deposits with Treasurer, United States.—Central accounting offices and Washington, D. C. must show the total amount of savings bond funds deposited and savings bond funds represented by canceled savings stamps shipped to the Register of the Treasury, Chicago. Direct accounting offices equipped with special perforating equipment for canceling savings stamps must show the total amount of savings bond funds represented by canceled savings stamps shipped to the Register of the Treasury, Chicago. Entries in A/C 13 must be supported by abstract 13A on reverse of account form.

A/C 14. Audit differences due postmaster, indicating the date of the certificate noting the difference.

A/C 15 and A/C 16.—These lines are used for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

A/C 17. Balance, cash on hand.—Must show the total of any savings bond funds on hand at the end of the month.

Total cash accounted for.—The sum of A/C's 12 to 17 must balance with the total to be accounted for.

Savings bond form account

The savings bond form account must show the total value and the number of bond forms by denominations, determined by actual count for the items listed below.

A/C 21. Balance from last account.—Must agree with the entries shown in A/C 39 of the last previous account rendered.

A/C 23. Forms received during the month, showing the dates of invoices.

A/C 24. Forms received from postmasters (list offices from which received).

A/C 25 and A/C 26.—These lines are used for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

Total to be accounted for, should equal the sum of A/C's 21 to 26, inclusive.

A/C 31. Bonds sold, supported by the original stubs.

A/C 32. Spoiled or damaged bonds, supported by the bonds, listed in detail on Form 905.

A/C 34. Forms transferred to other offices (list offices to which transferred).

A/C 35, A/C 36, A/C 37, and A/C 38.—These lines are used for special entries upon instructions from the Division of Postal Savings Banking and Investments or the regional accounting office.

A/C 39. Balance on hand at end of month by actual count.

Total stock accounted for.—The total stock accounted for must agree with the total to be accounted for.

SAVINGS STAMP SCHEDULE

21. A quarterly United States savings stamp stock schedule on Form 3334 is required from each central accounting office and Washington, D. C. It must be forwarded to the regional accounting office with the quarterly postal account.

POSTAGE STAMP SCHEDULE

22. A stamp schedule showing the accountability of each first-class office shall be prepared and forwarded promptly at the close of each quarter to the regional accounting office with the quarterly postal account.

Preparation of Stamp Schedule

23. A postage stamp schedule must be prepared on Form 3325 by direct and central accounting offices to show the following information:

Item 01. Value of postage stamps on hand from last report showing separately (a) stock on hand at the local office, including such credits to window clerks at stations; (b) fixed credits allowed district postmasters for which receipts were on file; and (c) claims pending for loss of postage stock or funds at both the local and district offices.

NOTE.—The entries in item 01 must agree with corresponding entries in item 11 of the last previous stamp schedule rendered.

Item 02. The value of stamp stock invoiced by the Department (or subagencies) during the previous quarter and received this quarter, supported in detail by separate schedule of invoices in chronological order in the space provided on reverse of this form.

Item 03. The value of postage stamp stock invoiced and received from the Department (or subagency) this quarter. These invoices must be listed in detail in the space provided on the reverse of this form. If additional space is required, use Form 3225-A.

Item 04. Postage stamp stock transferred from other postmasters, except district postmasters. Show the name of the office from which stock was received and the amount from each.

Item 05. Miscellaneous charges. These are blanks for special entries as instructed by the Division of Stamps and Philately or regional accounting office.

Total to be accounted for. This entry should be the sum of items 01 through 05.

Item 11. Value of postage stamp stock on hand at close of this quarter. (a) Show the stock on hand at the local office, including credits held by window clerks and stations. (b) Show the total of the fixed credits allowed district postmasters as of the last day of the accounting period. (c) Total of claims pending for loss of postal funds and stock as per emergency claims pending receipts on file.

Item 12. Post offices will make no entry on this line.

Item 13. Redeemed and damaged stock. Include stock returned to the Department for redemption and for which credit has been authorized on Form 3372, as well as credit claimed for stock (including coil bands, book covers, etc.) destroyed locally per certification of postmaster.

Item 14. Stock transferred to other postmasters, except district postmaster, as authorized by the Department. Itemize name of office to which transferred and the amount of each transfer.

Item 15. Miscellaneous credits. Leave blank line for special entries as instructed by the Division of Stamps and Philately or regional accounting office.

Item 16. For use by central accounting offices only. Enter here the dead letter bills as authorized for credit by the Department on Form 1503.

Item 17. Solicitor's credit for lost postage stamp stock. Enter here only that portion of Solicitor's credit for loss that covers stamp stock lost. Solicitor's credit for a cash loss is to be credited in the postal account.

Total deductions. The totals of items 11 through 17 should be entered here.

Item 10. Sales at local offices. Enter here the sales at local offices. In the case of a direct accounting office this will be the difference between the "total to be accounted for" and "the total deductions." At central accounting offices the local sales should be shown in item 10 and the stock furnished district postmasters (for cash) should be shown in item 40. In the latter case the sum of items 10 and 40 will be the

difference between "the total to be accounted for" and "the total deductions."

INTERNAL REVENUE STAMP SCHEDULE

24. Internal-revenue stamp schedules (Form 3334) from central accounting offices and Washington, D. C., shall be prepared and rendered as prescribed in chapter XX, articles 13 and 14.

MIGRATORY BIRD HUNTING STAMP SCHEDULE

25. Quarterly migratory bird hunting stamp schedules (Form 3334) from central accounting offices and Washington, D. C., shall be prepared and rendered as prescribed in chapter XXI, article 18.

MONTHLY REPORTS

First- and Second-Class Offices

26. A single copy of the Post Office Cash Book or equivalent record on Forms 1550-C/A, 1550-C, or 1550-S/C, showing the receipts and expenditures, shall be completed at the close of each month and submitted to the regional accounting office. The face only of the account form should be completed for the first 2 months of each quarter. The entire account must be completed in triplicate for the third month—the original submitted immediately, and the duplicate submitted with all supporting vouchers and schedules as the quarterly postal account. No change can be made in the duplicate after the submission of the original. The report for the first month in the quarter shall be for 1 month (two pay periods); the report for the second month in the quarter shall be for 2 months (four pay periods); and the report for the last month in the quarter shall be for the entire quarter (six pay periods). The amounts, with the exception of certain specified items, should be copied from column B of the cash book, or equivalent record, as of the date salary payments for the last half of the month are made, except for the third month of the quarter when the entries should be copied from column B of the cash book, or equivalent record, as finally balanced for the last day of the quarter. The reports shall be prepared and submitted on or not later than the day following the date salary payments are authorized and made for the last half of each month.

Postmasters at designated offices shall submit, not later than the fifth business day following the close of each month, a Monthly Report of Postal Business, Form B/A-1.

Postmasters at certain large offices (gross receipts of \$600,000 or more per annum) who have been authorized to make pay-

ments by checks on the Treasurer of the United States shall forward to the regional accounting office, as promptly as practicable after the close of each month and within the time allowed for the rendition of postal accounts, a Statement of Depository Checking Account, Form 1855, with accompanying check lists.

Central accounting postmasters and the postmaster at Washington, D. C., shall forward to the regional accounting office, not later than the fifth business day following the close of each quarter a report of indemnity claims, Forms 3812 and 3841-R. (See art. 102 of this chapter for schedule of accounts.)

Third-Class Offices.

27. The instructions in the preceding article relative to the preparation and submission of transcripts of post-office cash book, also apply to those third-class offices occupying Government-owned buildings or where city delivery or village delivery service is in operation. Each third-class office required to submit such reports is furnished specific instructions relative thereto, and such reports, when required, should be submitted not later than the third business day following the close of each month.

COMPUTATION AND PAYMENT OF SALARIES

Computation of Annual Salary

28. When a postmaster or employee is compensated on an annual basis, his annual compensation shall be divided into 12 equal installments, 1 of which shall be the pay for each calendar month and one-half of each such installment shall be paid on the 16th day of the month and the first day of the following month, or as soon thereafter as practicable.

For the purpose of computing compensation on an annual basis and for computing time for services rendered during a fractional part of a month in connection with annual compensation, each month is held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the 31st day of any calendar month from the computation and treating February as if it actually had 30 days. Any person entering the postal service at an annual salary during a 31-day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the 30th day of the month, both days inclusive; and any person entering the service during the month of February and serving until the end thereof shall be entitled to 1 month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry. Deduction of 1 day's pay is made for unauthorized

absence on the 31st day of any calendar month.

29. Deductions for absence without pay.—The deduction for 1 day's absence without pay of a regular employee is $1/30$ of his monthly compensation or $1/360$ of his annual salary. The deduction for 1 hour's absence without pay of a regular employee is $1/8$ of his compensation for 1 day or $1/2880$ of his annual salary.

30. Services required.—Regular classified employees must be paid at the annual rate fixed by law. If an employee is present and available, covers his tour of duty, and performs the services required of him, he must be paid for a full day even though he may have been engaged less than 8 hours a day on his work.

31. Absence for part of a day.—Absence without pay of regular employees for part of a day shall be recorded on time records in hours and minutes. At the end of the pay period the recorded absences shall be added and deduction made for the nearest whole number of hours, 30 minutes or more being regarded as 1 hour and less than 30 minutes being ignored. Employees should not be excused for fractions of an hour unless absolutely necessary.

32. Absence on the 31st day of the month.—When a regular employee is absent on the 31st of the month and the absence cannot properly be charged against accrued annual leave, sick leave, or compensatory time, it shall be charged as leave without pay and 1 day's pay deducted therefor: *Provided*, That if absence on the 31st occurs within a period of leave without pay of more than 1 day and the employee is properly excused from duty on the 31st, no deduction shall be made for that date. For each absence without pay of less than 1 day, the pay deduction shall equal the amount otherwise payable for the number of hours involved. Obviously there will be no pay deduction or any charge as leave without pay if the 31st day of the month falls on a Saturday, Sunday, or holiday except where an employee who is scheduled for duty on such Saturday, Sunday, or holiday fails to report and is not excused (see ch. II, art. 175). In the event the employee was in a pay status less than 1 day during the pay period, any deduction for absence on the 31st should not exceed the earnings for that pay period.

These instructions apply equally to rural carriers if the 31st is a work day.

33. Saturdays, Sundays, or holidays at beginning or end of period of leave without pay.—Regular employees will be paid in accordance with the foregoing for Saturdays, Sundays, or holidays, provided they are in a pay status either at the close of their scheduled tours preceding or at the beginning of their scheduled tours following such Saturdays, Sundays, or holidays.

Computation of Overtime

34. Payment for overtime service is on the basis of 150 percent of the annual rate of pay. In computing compensation for overtime employment which has been authorized by the Bureau of the Department having jurisdiction, the annual salary is divided by 2,080. The quotient thus obtained will be the base hourly overtime compensation and $1\frac{1}{2}$ times that amount will be the hourly rate of overtime pay. Payments should be for the nearest number of whole hours of authorized overtime served each pay period, counting a fraction of an hour amounting to 30 minutes or more as 1 hour and ignoring 29 minutes or less. The total number of whole hours of overtime for which payment is made should be entered on the payroll record of each employee for the pay period. (See ch. II, arts. 176 to 185, for general provisions relating to overtime service.)

Computation of Night Differential

35. Employees in first-, second-, and third-class post offices, who are required to perform work between the hours of 6 p. m. and 6 a. m., shall be paid extra for each hour of such work at the rate of 10 percent of their base hourly compensation, determined by dividing the annual salary by 2,080 for employees paid on an annual basis, or on the hourly rate of pay for substitute employees. The night differential rate is the same regardless of whether the services are rendered on a regular tour or as overtime.

Employees, even though regularly assigned in whole or in part to night tours, will receive no additional pay for night service during absences on vacation, sick leave or for any other reason.

An accurate time record must be maintained of all service authorized and performed by all employees, including temporary substitutes, between the hours of 6 p. m. and 6 a. m., even though it is for only fractional parts of an hour. The time used in each post office, whether standard or daylight saving, will be observed.

At the end of each pay period the actual time of night service performed by each employee will be totaled, and where there is a fractional part of an hour amounting to 30 minutes or more, 1 hour will be added, and where the fraction is 29 minutes or less it will be dropped. The total number of whole hours of night work for which the differential is paid should be entered on the payroll record of each employee for the pay period.

Additional compensation earned by regular employees on account of night service will be entered in the proper place on the salary vouchers or payrolls and paid such employees the same as their regular salaries without further authorization or allowance.

(See ch. II, arts. 186 and 187, for general provisions relating to night work.)

Pay Tables

36. The formulae used for the computation of payments for personal services of employees are stated above herein as information. It is not intended that they be used in computing each individual payment. The current revision of United States Postal Service Pay Tables (Form B/A-10) should be used in determining the amount payable to post office officials and employees each pay period. The pay tables are designed for use at first- and second-class offices and at third-class offices where they are needed to determine the pay earned by clerks, carriers, or custodial employees. Fourth-class offices are not supplied with Form B/A-10, since the tables required at such offices are printed in the cashbooks furnished annually.

37. *Information contained in Form B/A-10.*—(a) *Annual rate employees (except rural carriers).*—Daily, hourly, and semi-monthly rates by salary grades, and the related amounts payable for base pay, overtime, and night-work differential, and retirement deductions for 1 hour to 120 hours (one-eighth day to 15 days).

(b) *Hourly rate employees.*—Base pay, night-work differential, and retirement deductions for each hourly rate, and the related amounts payable for base pay and night-work differential, and retirement deductions for 1 to 200 hours.

(c) *Rural carriers.*—Daily and semi-monthly rates of base pay and retirement deductions, by salary grades for routes 6 miles to 94 miles in length. The daily rate of equipment maintenance allowance and the amounts payable for 10 to 14 trips on daily routes 6 miles to 94 miles in length, and for 1 to 7 trips on triweekly routes 8 miles to 74 miles in length, are also shown.

Payment of Salaries

38. *Expenditures to be charged to proper allowance.*—It should be borne in mind that allowances for each specific service e. g., clerical service, city and village delivery service, motor-vehicle service and custodial service, are granted from separate appropriations, and each allowance authorized must be used only for the purpose for which it is granted. At first class offices, however, special delivery messengers utilized on other duties than the delivery of special-delivery mail must be paid, at their regular rate as special delivery messengers, from the allowances authorized for special-delivery messengers; and employees other than special-delivery messengers utilized in the delivery of special-delivery mail must be paid therefor, at their regular rates of compensation, from the allowances from

which expenditures for their compensation are regularly made.

39. Salary receipts.—Receipts for payments of salary to employees must not be taken before the payments are actually made. The payrolls or other receipt forms must be fully made out in ink before they are signed, and the exact amount paid to each employee must be entered thereon.

40. Pay dates.—Salary payments shall be made in full semimonthly on the 16th of the month and the 1st of the following month, unless otherwise specifically authorized by the Department. A letter from the proper bureau of the Department authorizing other pay dates must be on file, if payments are not made on these dates.

41. Payment limited to amount earned or accrued.—In no case shall regular payments, or emergency payments made in advance of the regular pay dates, be in excess of the amount of salary or compensation actually earned. The withdrawal by postmasters of more than actually earned compensation is misappropriation of Government funds. The accrued salaries of postmasters shall be withdrawn semimonthly on the 16th of the month and the 1st of the following month or as soon thereafter as practicable for the earning periods terminating on the 15th and last day of each month. The fixed annual salaries of postmasters at seasonal offices of the fourth class shall be prorated and withdrawn over the months such offices are open for business during a fiscal year.

42. Statement of earnings and deductions.—Each employee and officer shall be furnished an itemized statement of earnings and deductions for each pay period, on Form 1590-E, or Form 1590-D at offices equipped with payroll accounting machines.

RECORDS OF COMPENSATION EARNED

Time Records

43. Time cards.—(a) The following forms shall be used at first-class offices and at all second-class offices having city delivery service to maintain the official time records of employees and officials:

Form 3900..... Time card for regular clerks, city and village carriers, motor-vehicle employees, custodial employees (except charmen and charwomen), cleaners, janitors, telephone operators, elevator operators, pneumatic tube employees, watchmen, messengers, mail handlers, and those supervisors who are required to ring time clocks.

Form 3901..... Time card for charmen and charwomen paid on an hourly rate, and all substitute employees.

Form 3902..... Record of travel time.

Form 3903..... Service card for parcel post carriers, collection carriers, and certain motor-vehicle employees, in conjunction with Forms 3900 and 3901.

Form 3901-T.. Time card for temporary employees during the Christmas season.

(b) At second-class offices not having city delivery service and at third-class offices, Form 3988-T shall be used to maintain the official time records of employees and officials. The instructions in the following paragraphs of this article relative to the verification of time cards shall apply to Form 3988-T insofar as they are applicable.

(c) The heading of each time card should show accurately, legibly and completely, the name of the employee (as carried on the payroll), clock number, if any, roster designation, the unit to which assigned, and the date the pay period ends, including the year. The designation on time cards used by substitutes shall be that of the character of service performed regardless of the actual roster designation of such employees. Where mechanical addressing equipment is available, the name of the employee, designation, and the date the pay period ends, should be inserted on time cards by such equipment.

(d) Only one time card, Form 3900, shall be used by each regular employee each pay period, except two-trip and three-trip carriers who shall use two and three cards, respectively. A separate time card, Form 3901, shall be used by each substitute employee in each unit where he is employed during the pay period. This does not apply to regular employees since all time cards for those employees are located in one unit. Substitute employees shall use separate time cards, Forms 3901, for each type of service performed. Time cards, Forms 3900 and 3901, shall not be carried by employees, except station examiners and carrier foremen making route inspections, from one unit to another. All time clock recordings for the day should be shown on one side of a time card. For example, if the unused blocks at the bottom of a card are insufficient to accommodate the full day's clock recordings, the unused blocks should be disregarded and clock recordings covering the entire day shown on the opposite side of the card, or on a new card, whichever is appropriate.

(e) All time cards must remain in the unit where the service is performed until the close of the pay period. After determining and recording the column totals

for the pay period, the cards shall be transmitted to the superintendent of postal finance or payroll section without delay. Postmasters should make arrangements to have the time cards transmitted as soon as possible after the end of each tour following the close of the pay period. When time cards of regular employees reach the payroll section, payment shall be computed on the basis of an 8 hour tour of duty and the odd minutes disregarded if within the 5 minute leeway.

(f) Where time recorders register the date, no further date entries shall be made on the time cards. When no date is shown by time recorders, or when an employee is absent, verifying employees shall insert the date in the space provided for that purpose. In the latter instance, it is only necessary to record the figure of the date involved, as information covering the month and year is shown in the heading of the time cards. Rubber dating stamps should not be used.

(g) All entries on time cards shall be entered in hours and minutes except for annual and sick leave which shall be entered in even hours.

(h) Irregularities in clock rings shall be covered by supervisors placing their initials in the upper portion of the block "Verified By," also used by the verifying employee.

(i) Postmasters should designate a convenient time for daily removal of time cards from racks for verification purposes so as not to interfere with employees calling for cards to ring in or out on time recorder clocks.

44. Use of time clocks.—At offices supplied with time recorders the recorders shall be used by all those below the grade of superintendent in reporting for duty, on leaving for and returning from trips or meals, and at the close of their tours of duty. Superintendents and those above the grade of superintendent shall record their time on the time cards either by writing in the time involved or by the use of time recorders. The record taken from the time cards shall constitute the official time record.

At post offices not equipped with time recorders the prescribed forms (3900 and 3901) shall be used in keeping the time of employees. The time shall be recorded in ink by employees in the spaces provided for clock rings.

45. Time record of regular employees, Form 3900.—(a) At the close of each day, employees should record with black pencil in the space "Employee's Total" the total number of hours and minutes of employment, and extend the overtime and night differential hours, if any, in the proper columns. A total of 8 hours should be shown as the regular tour of duty if within the 5-minute leeway. Care should be

exercised in this work as an aid in making correct payments. Time in excess of 8 hours daily of supervisors shall be recorded with black pencil in the overtime column.

(b) In recording hours and minutes on time cards, two ciphers should be recorded as well as the hour figure when the hours to be entered are even in all columns except the annual and sick leave columns. For example, enter "8:00" for 8 hours; "1:00" for 1 hour.

(c) All entries in total for the day except "Employee's Total" should be placed on the time cards in the proper columns immediately above the heavy black line in the proper block for the day. The entries shall be recorded in the block showing the last clock ring of the day. For example, a two-trip carrier will use two blocks each day, one for each trip. The total time worked shall be recorded in the space "Employee's Total" in the same block, and no recordings shall be made in the first block.

(d) Supervisors, or clerks under their supervision, in the units where the employees are assigned shall carefully verify the daily entries recorded by employees against the clock recordings. As evidence of such verification, they shall place their initials in the spaces provided for that purpose. This verification must be made daily.

(e) If an entry made by an employee is found to be incorrect, or illegible, or written in such manner as to make adding of columns difficult, the verifying employee should make appropriate changes. If an employee fails to extend his time for the day to the proper columns, the extension should be made by the verifying employee. All entries made by the verifying employees should be in ink.

(f) When an employee is absent, including compensatory time, the verifying employee shall enter the date in the proper space in the block following the block of the previous day's employment. The number of hours of absence shall be entered in the proper column in accordance with the cause of absence. A block shall be used for each day's absence.

(g) Absences on Saturdays, Sundays, and holidays shall be indicated by the insertion of the words "Saturday," or "Holiday" as the case may be in the spaces provided for clock rings in separate blocks following the recording of the previous day's employment.

(h) Every day in each pay period must be accounted for on time cards of regular employees.

(i) When compensatory time is granted, the number of hours of absence shall be entered in the proper column. Immediately above that figure, the reason for the compensatory time shall be indicated (SS for Saturday, ST for Sunday, or HT for holiday). The date the compensatory time

was earned shall be shown in the same column such as 10/5 for October 5, 9/3 for September 3, etc.

(j) When the face of each time card is completed, the verifying employee shall add the columns, except the compensatory and employee's total columns, in hours and minutes, and record such totals in the spaces provided. The totals shall be carried forward to the reverse side of the time card. At the close of each pay period, the grand totals shall be determined and entered in the spaces provided for that purpose.

(k) When more than one time card is used by an employee, the subtotals shall be carried forward to the next additional time card. Such filled cards shall be removed from the racks and retained in the unit. All time cards used by individual employees during the pay period shall be assembled and stapled or clipped together at the close of such period in date sequence so that the top card will reflect the beginning of the pay period and the last card the end, with grand totals at the bottom of the last card.

46. Time record of hourly rate employees, Form 3901.—(a) The same procedure with respect to clock recordings, daily entries, verification, and adding of columns on Form 3900 shall be followed in the use of Forms 3901, except that the column headed "Employee's Total" will be added. The service performed, including travel time in a pay status, shall be recorded in total each day. The entry shall be made in the "Employee's Total" column immediately above the heavy red line in the block showing the last clock ring of the day.

(b) Separate blocks shall be used each day to record absence of hourly rate employees on annual or sick leave. The number of hours of absence shall be recorded in the proper columns as well as in the employee's total column. Absences on Saturdays, Sundays, and holidays shall not be shown, unless the absence is with pay.

(c) When a substitute employee serves a route in lieu of a regular carrier, the number of such route shall be entered by the employee in the blank space in the "Verified by" column on the day involved. The verifying employee shall record the name of the substitute employee in any available spaces on the absent regular carrier's time card, Form 3900.

(d) When a substitute employee assists a regular carrier, the number of the route on which the auxiliary service is performed shall be entered in the blank space in the "Verified by" column on the substitute's time card, Form 3901.

(e) Time cards of hourly rate employees shall be retained in each unit until the close of the pay period. The columns shall

be added and totals recorded in the proper spaces. They shall be transmitted to the superintendent of postal finance or the payroll section.

47. Time record of travel, Form 3902.—(a) This form shall be used to record travel time of all employees in a pay status; also to cover temporary detail of regular employees from the main office to a station or branch, and vice versa, or between stations or branches.

(b) When travel time of a regular employee is involved, the employee shall register on his time card, Form 3900, the ending time at the unit where regularly assigned and at the same time register the leaving time in space "L" on a Form 3902 in the first block. The employee shall carry the form to the station or branch where detailed. Upon arrival the employee shall register the arrival time in space "E" on Form 3902 in the same block. Form 3902 shall be used in the regular manner the remainder of the day, subsequent clock rings being recorded in the second block. The extensions of the hours of service performed, including the travel time, shall be recorded on the form at the close of the day. The form shall then be transmitted by the supervisor to the unit where the employee is regularly assigned. At that point the total time (not the clock rings) shown on Form 3902 shall be added to the time shown on the regular employee's time card, Form 3900, and the extensions of the hours of service performed for the entire day shall be made on the latter form by the verifying employee. The name of the unit where the employee was temporarily detailed should be recorded in the "Comp." column space on Form 3900.

(c) When no travel time is involved covering a regular employee temporarily detailed from his regularly assigned unit to another unit, the employee shall use a Form 3902 each day at the station or branch where temporarily detailed. Clock rings shall be recorded on the form in the usual manner. The completed form at the close of the day shall be transmitted to the unit where the employee is regularly assigned. At that point the total time (not the clock rings) of the hours of service performed shall be transcribed to the employee's regular time card, Form 3900, by the verifying employee. The name of the station or branch where the temporary detail occurred shall be shown on Form 3900 in the "Comp." column in the block for that day.

(d) When a regular employee is detailed from his regularly assigned unit to another unit for an extended period, the employee's regular time card, Form 3900, should be forwarded to the latter unit for his use for the duration of the temporary detail. This obviates the use of Forms 3902 each day. If the detail terminates

prior to the close of the pay period, Form 3900 should be promptly returned to the unit where the employee is regularly assigned. If the detail extends into the next pay period, Form 3900 should be forwarded to the superintendent of postal finance or payroll section at the close of the pay period. In the latter case, a new Form 3900 should be prepared and used by the employee in next pay period.

(e) When travel time of hourly rate employees is involved, the hourly rate employee shall register the ending time on his time card, Form 3901, in the unit where assigned. He shall register the leaving time on a Form 3902 in space "L." The hourly rate employee shall carry the form to the station or branch where next employed and there register his arrival time in space "E." If the hourly rate employee had not previously been employed during the pay period at that station or branch, a Form 3901 shall be prepared for his use. The supervisor shall enter thereon with ink in space "B" for that day the leaving time as shown on Form 3902. The time card, Form 3901, shall then be used in the regular manner the remainder of the day.

(f) If before an hourly rate employee has started to work at the regularly assigned unit he is detailed to another unit, he shall register his leaving time on Form 3902 in space "L." Thereafter the same procedure will be followed as outlined in the preceding paragraph.

(g) At the close of each pay period all Forms 3902 shall be attached to the Forms 3900 or 3901 to which they relate.

48. Service card, Form 3903.—(a) The purpose of the service card is to reduce the quantity of Forms 3902 used, and to provide a single form for use during an entire pay period which will show the time clock rings of parcel post carriers, collection carriers, and certain motor vehicle employees who are required to register their time at units other than the one where their standard time cards, Forms 3900 and 3901 are located.

(b) The service card is printed on both sides with spaces for clock rings on both right and left margins and will accommodate a total of 148 clock rings. It is the same size as the standard time cards but is printed with green ink to distinguish it from those forms.

(c) Where time recorders register the date, no further date entries shall be made on Form 3903. When no date is shown by time recorders, verifying employees shall insert the date in the space provided for that purpose. In the latter instance, it is necessary only to record the day of the month involved as information covering the month and year is shown in the heading of the cards.

(d) Following is an example of the use of Form 3903 in the case of a parcel post carrier who begins and ends his tour of duty at a garage not located in the post office building or immediately adjacent thereto: In cases where the standard time cards, either Form 3900 or Form 3901, depending on whether the employee is a regular or a substitute, are located at the main office, station, or branch from which the carrier operates, the carrier will ring "B" each day on his service card at the garage to show the time of reporting for duty. He will carry the service card with him to the main office, station, or branch, where upon arrival he will ring "B" on his standard card and place both cards in the rack. During the period both cards are in the rack, the clerk assigned to verifying time will review all clock rings on both cards for the previous day and make the necessary extensions of time only on the standard card. Subsequent clock rings for the day will be made on the standard card, the last ring of the day being "E" at the main office, station, or branch. The carrier will take his service card with him to the garage where he will ring "E" to indicate the end of his day's work. The service card will remain at the garage overnight and will be carried back to the main office, station, or branch the next day by the carrier. No extensions of time shall be made on the service card since extensions are made only on the standard card. Clock rings on the service card shall not be transcribed to the standard card, but they must be considered by the verifying employee in determining the total time employed by the carrier.

(e) In cases where standard time cards are located at the garage, the example cited above will be reversed so that the Service Card will be used at the main office, station, or branch instead of at the garage.

(f) The service cards shall be attached to the corresponding standard time cards at the close of the pay period before transmission of such cards to the superintendent of postal finance or payroll section.

49. Treatment of time records in payroll section.—(a) Upon receipt of completed time cards, Forms 3900, clerks assigned to payroll work shall check the annual and sick leave shown thereon with leave records maintained on Form 1590. They should carefully check leave without pay shown on time cards to determine whether proper charges have been made by verifying employees. If errors are discovered, corrections shall be made on the time cards. The hours of annual and sick leave, and leave without pay and amounts of related deductions, hours of overtime, and night differential shall be recorded on Form 1590 in total for the pay period. The performed service shall then be posted to quarterly

voucher Forms 1590-A and the salary for the period shall be computed on such vouchers.

(b) Hourly rate employees' time cards, Form 3901, received from various units, shall be arranged alphabetically by employees' names in order to bring together the time cards of those who performed service in more than one unit. In such cases the total service performed shall be determined in the payroll section. The leave records on Forms 1591 shall be checked to determine if any annual and sick leave shown on Forms 3901 is due the employee. The number of hours, annual and sick leave, and leave without pay shall be recorded on Form 1591 in total for the pay period. The number of hours annual and sick leave accrued shall be recorded on Form 1591 at the end of the last pay period each month. The service performed shall be posted to the quarterly voucher Forms 1591-A, and the salary shall be computed thereon."

(c) Verification of column totals on Forms 3900 and 3901 should be made in the payroll section. However, this verification need not be made prior to the time salary payments are made. Any discrepancies noted shall be adjusted in the following pay period. Adjustments of time relating to under or over payments of salaries should be made on the time cards, Forms 3900 and 3901.

Service and Pay Records

50. A complete and accurate service and pay record must be maintained for each employee at first-, second- and third-class offices. The service and pay record must reflect all leave, payments, and deductions and must be kept posted currently each semimonthly pay period from the individual time records of employees.

NOTE.—Offices equipped with pay roll accounting machines will follow the special instructions contained in the Manual of Instructions for the Preparation of Pay Rolls by Pay Roll Machines.

51. *At first- and second-class offices.*—(a) At first- and second-class offices service and pay records are maintained on Form 1590 for annual rate employees. The record shall contain the employee's name, number, roster designation, tax code, salary grade, and a record of any salary change during the fiscal year. A record of annual and sick leave used; hours of leave without pay and the amounts of related deductions; hours of overtime and night service performed; and the amount of United States Savings bond deductions, must be posted each pay period. The forms are also arranged so as to provide a record of savings bond pledges, accrued annual and sick leave, the amount of base

pay earned during the calendar year and retirement deductions therefrom, overtime and night service payments, the gross amount of salary paid during the calendar year and deductions for Federal taxes thereon, and for employees at first-class offices only, the number of the salary voucher used each quarter.

(b) At first- and second-class offices service and pay records of hourly rate employees are maintained on Form 1591. The record should contain the employee's name, number, roster designation, tax code, character of service performed, hourly rate, and a record of any change in rate during the fiscal year. It should also indicate whether or not the employee is subject to retirement, and the dates of appointment as temporary, classified, or regular when applicable. A current record of hours leave without pay, annual leave hours and sick leave hours used and credited and savings bond deductions, for the period must be posted each pay period. The forms are also arranged so as to provide a record of savings bond pledges, accrued annual leave credits, accrued sick leave credits, the gross amount of salary paid during the calendar year and deductions for Federal taxes thereon, and the amount of base pay earned during the calendar year and retirement deductions therefrom, and for employees at first-class offices only, the number of the salary voucher used each quarter.

52. *At third-class offices.*—At third-class offices service and pay records of postmasters and employees are maintained on pages provided for that purpose in the cashbook. The pages for maintaining the service and pay record of regular employees are comparable to Form 1590 (see art. 53 (a)) and those for maintaining the service and pay record of hourly rate employees are comparable to Form 1591 (see art. 53 (b)). Forms 1590 and 1591 shall not be used at third-class offices if the number of pages provided in the cashbook for service and pay records is sufficient. However, if additional space is required, copies of these forms may be secured and used.

Completion of Payroll

53. *Regular (annual rate) employees.*—Employees assigned to payroll work shall check the annual and sick leave shown on time cards with records of leave accrued and earned maintained on service and pay records (Forms 1590 or cashbook). Leave without pay shown on the time cards should be carefully checked to ascertain whether proper charges have been made by verifying employees. If errors are discovered, corrections will be made on the time cards. Leave without pay shall be recorded in hours on service and pay records, in total

for the pay period; and the total overtime and night differential hours shall also be posted to the same forms. The performed service shall then be posted to the quarterly vouchers (Form 1590-A) and the salary for the period computed on the vouchers.

54. Hourly rate employees.—Time cards (Form 3901) received from the various units, shall be arranged alphabetically by employees' names in order to bring together the time cards of hourly rate employees who performed service in more than 1 unit. In such cases the total service performed shall be determined by payroll clerks. Annual and sick leave shown thereon shall be checked with records of leave accrued and earned, maintained on service and pay records (Form 1591 or cashbook). Annual and sick leave shall be recorded in total for the pay period in the proper columns on the service and pay record. The service performed shall be posted to the quarterly vouchers (Form 1591-A) and the earnings for the period computed on the voucher.

Recording and Accounting for Special Delivery Fees Paid

55. (a) At first-class offices a record of the number of special delivery articles delivered each semimonthly pay period by rural and star route carriers shall be maintained on service and pay record Form 1592. The service performed shall be posted to the quarterly vouchers, Form 1592-A.

(b) At the second-, third-, and fourth-class offices the record of special delivery articles received and the name of the messenger or rural carrier to whom assigned for delivery shall be maintained on Form 3953. The delivering employee shall obtain receipt for the articles on Form 3954. The fees paid shall be scheduled on the quarterly postal account.

Vouchers for Salary Payments

56. The certification of a postmaster to his quarterly account constitutes a receipt for salary payment. For salary payments to all other classes of employees properly executed vouchers must be prepared and transmitted with the postal account in which credit is claimed.

Provision is made for showing on vouchers (and payrolls) the hours of leave without pay; the payment for service performed at basic rates, and any night or overtime service for which additional compensation is paid; and also deductions for retirement, Federal taxes, and United States savings bonds.

For annual rate employees there will be no entries made on the voucher as to hours of service when full service is rendered during a pay period. However, if an employee is absent on leave without pay, the number of hours of such absence will be

entered in the appropriate column on the face of the voucher, and the dates and hours of leave without pay recorded on the reverse side in the space provided for this purpose. Hours of overtime service will also be recorded in the same manner.

Space is provided on the salary voucher for recording the voucher number used each quarter, for both annual rate and hourly rate employees. However, the numbering of vouchers will be required at first-class offices only.

The hours of service shown on vouchers of hourly rate employees should be the total number of hours of actual service, plus any annual and sick leave with pay, during the pay period.

Credit will not be allowed in the audit of accounts unless vouchers are prepared properly. Each voucher should be carefully examined before the quarterly account which it supports is forwarded to the regional accounting office. The signature of the person who rendered the service and received payment must be secured on the voucher, unless payment is made by a check on the Treasurer of the United States. The names and signatures on vouchers must correspond. At first-class offices where salary payments are made by checks drawn on the Treasurer of the United States, the check numbers shall be entered on pay vouchers in lieu of signatures, in the spaces provided for signature.

The name of the paying post office must be shown in the space provided therefor in the lower right-hand corner of each voucher. Failure to do so may result in disallowance of credit for the payments shown on a voucher which may become detached from the account which it supports while in transit or before the audit has been completed.

57. Credit to be claimed in accounts for the quarter in which service is rendered.—Payment for the last pay period in each month must be made on the first of the following month or as soon thereafter as practicable. However, salary payments made on or after the first day of a new quarter for service rendered during the last pay period of the preceding quarter should be recorded on the pay vouchers and credit therefor claimed in the accounts covering the quarter in which the service was rendered.

58. Salary payments when change of postmaster occurs.—*(a) First-, second-, and third-class offices.*—Whenever a change of postmasters occurs at a first-, second-, or third-class post office and the transfer is made at the close of the quarter, the account of the foregoing postmaster should be completed to include receipts and disbursements for the complete quarter in the regular manner. In the case of a trans-

fer at the close of a pay period prior to the end of the quarter, salary payments for the elapsed portion of the quarter should be made and credited in the account of the outgoing postmaster. In the case of a transfer which occurs on a date other than the last day of a pay period, the account of the outgoing postmaster should reflect the salary of the postmaster to and including the date of transfer, but should include salary payments to employees only for those pay periods which have been entirely completed by the date of transfer. In connection with transfers not made at the close of the quarter, the outgoing postmaster shall submit disbursement summaries on the appropriate forms showing the salary payments made to the date of transfer, but shall not forward the related vouchers with his account. He shall note in red ink figures at the top of each individual salary voucher the amount of salary he actually paid during the quarter and which was included in his disbursement summaries and account. Treasury checks issued for salary or other payments credited in a final account must be dated not later than the last day of service of the outgoing postmaster.

The incoming postmaster at a first-, second-, or third-class office shall render an account for the period served by him, but shall claim credit therein only for salary payments made by him during the quarter. In the case of transfer on a date other than the last day of a pay period, the incoming postmaster shall make subsequent salary payments to employees in the regular manner, including payment for the portion of the pay period which had elapsed at the time of transfer. Such payments should be entered on the same vouchers used for prior pay periods in that quarter. The incoming postmaster shall submit with his account for the part quarter the vouchers covering all salary payments for the quarter and disbursement summaries showing only those payments made by him. He shall note in red ink figures at the bottom of each individual salary voucher the amount of salary he actually paid during the quarter and which was included in his disbursement summaries and account.

These instructions also shall be observed in the preparation and rendition of accounts in cases where the status of the postmaster is changed through reappointment from acting postmaster to postmaster or through the execution of a new bond.

(b) *Fourth-class offices.*—When a change of postmaster occurs at a fourth-class office, the outgoing postmaster shall render a final account up to and including the day on which he surrenders the office, and pays the employees, if any, of the office for the period served by him. The

successor shall render an account and make payment to the employees for the remainder of the quarter, commencing from the next day after taking possession of the office.

59. Errors in preparing salary vouchers.—Whenever an error is made in recording an amount on a salary voucher, a new voucher should be prepared. A salary voucher which has been changed or upon which erasures have been made is not acceptable in the audit of accounts as evidence of payment. Whenever an extra voucher is not available for use in lieu of a voucher on which an alteration has been made, the initials of the employee whose name appears on the voucher should be obtained adjacent to or over the alteration, or the employee should furnish a valid receipt on the reverse side of the altered voucher. The initials of the postmaster, or the employee who prepared the voucher, will not be accepted in lieu of the initials of the payee named on an altered voucher.

60. Reclaimed items.—When credit for a salary payment is disallowed because of an irregularity in a voucher or payroll or through failure to submit a properly executed voucher or payroll and the amount is otherwise allowable, credit for the amount involved may be reclaimed in a subsequent account rendered for a quarter not later than two fiscal years following the year for which the funds were appropriated. When an item is reclaimed in the fiscal year in which the original payment was made it should be reclaimed in A/C 570. Reclaimed items payable from prior fiscal year appropriations should be entered separately, by accounts and by fiscal years, in A/C 580.

Correction of Overpayments and Underpayments

61. Current quarter.—Overpayments or underpayments, which can be corrected within the quarter in which they occur, shall be made by decreasing or increasing the amount of the next payment. Star (*) the incorrect entry and explain in footnote or on reverse side of the pay voucher as “*Overpaid 75 cents, deducted from August 1 payment.” Also star the correcting entry and explain as “*Deducted 75 cents to correct July 16 payment.”

62. Prior quarters.—(a) *Overpayments.*—Adjustments of overpayments made in a prior quarter should not be entered or reflected on vouchers covering payments for the current quarter. The amount of such overpayments should be collected and debited in the next postal account in A/C 060 (Salaries Refunded) if the overpayment is noted and adjusted by the postmaster. The overpayment will be reflected in a certificate of settlement for debit in A/C 044 if the amount was disallowed by the regional accounting office.

Such collections must be supported by Form 1283, Schedule of Refunds of Salary Overpayments. Form 1283 must be prepared in duplicate, as the original and one copy are required with each quarterly account in which collections of salary overpayments are debited in either A/C 044 or A/C 060. A separate form, in duplicate, is required to support debits of this character in either A/C 044 or A/C 060.

(b) *Underpayments*.—In the case of an underpayment discovered after the close of the quarter, an additional payment of the amount due shall be made and a separate pay voucher prepared to accompany the account in which credit is claimed.

In order to claim the additional salary due an employee for the period he was underpaid, new vouchers must be prepared at the correct rates of pay for each quarter involved. The totals should be carried to the reverse of the corrected vouchers and the amounts originally paid deducted to determine the amounts due. Receipts for the adjusted payments should be taken on the reverse side of the vouchers.

If the additional payments pertain to a prior *calendar* year the Federal tax deductions on the corrected vouchers must be the same as originally taken. No adjustment may be made in Federal taxes withheld for prior calendar years, but the gross additional payment must be reported on Form W-2 for the year in which it is made. (See par. (c).)

The additional retirement deductions should be reported in A/C 070 of the postal account for the quarter in which the adjustment is made.

The total additional payments for each prior *fiscal* year should be entered separately in the quarterly postal account A/C 580.

In those cases where semimonthly payrolls, prepared by payroll accounting machines, are submitted in lieu of vouchers a separate payroll sheet (Form 1594-f, 4260-f, or 5382-f) shall be used for any salary payment chargeable against an appropriation for a prior fiscal year. The sheet must be endorsed to indicate the fiscal year involved. When both current and prior fiscal year payments are included on the semimonthly payroll summary (Form 1594-A, 4260-A, or 5272), the current fiscal year payments shall be shown as a subtotal, followed by the prior fiscal year payments, and a grand total including the amount for both current and prior fiscal years.

(c) *Federal taxes on erroneous payments adjusted after the close of the calendar year*.—As a consequence of the procedure followed in depositing and accounting for withholding tax funds, the amount of tax withheld from the wages of an employee cannot be adjusted through postmasters' accounts after the close of the calendar year

in which the tax was withheld. In any case involving collection from an employee because of an overpayment in a prior calendar year, the collection should include the amount of tax withheld from the erroneous wage payment. For withholding tax purposes, any adjustment of an erroneous wage payment after the close of the calendar year should be considered as an increase or decrease, as the case may be, in the amount of wages earned during the calendar year in which the adjustment is made.

Quarterly Summaries of Salary Payments

63. (a) Quarterly summaries are required in support of amounts claimed in the quarterly accounts for salary payments. At first- and second-class offices a separate summary must be prepared in duplicate for each salary account. The original should be forwarded with the postal account and the duplicate retained in the files of the office. Care must be exercised to insure that a separate summary (Form 1593 at first- and second-class offices) is made of payments from each appropriation, and that separate subtotals are recorded thereon for each group of employees paid from the same appropriation. Space is provided on the third- and fourth-class quarterly postal accounts (Form 1550-T/C or 1550-F/C for summarizing salary payments to each employee.

(b) Separate summaries (Form 1593) are required from first-class offices of payments for special delivery compensation (A/C 222); and for salary payments to postmaster (A/C 201); assistant postmaster (A/C 202); clerks (A/C 211); city carriers (A/C 221); motor-vehicle employees (A/C 231); and custodial employees, including classified and unclassified cleaners, (A/C 261). The salary vouchers at first-class offices (Forms 1590-A and 1591-A) must be numbered consecutively beginning anew each quarter. The inclusive voucher numbers used each quarter must be shown on Form 1593, and the total amounts paid regulars and substitutes must be shown separately.

(c) Separate summaries (Form 1593) are required from second-class offices for salary payments to postmaster (A/C 201); assistant postmaster (A/C 202); clerks (A/C 211); city carriers (A/C 221); and custodial employees, including classified and unclassified cleaners, (A/C 261). Salary vouchers used in second-class offices should not be numbered and the name of each regular and substitute employee must be entered on Form 1593-S/C, showing the amounts paid and deductions for the entire quarter.

(d) Quarterly schedules Form 1282 of payroll deductions for retirement (A/C 070), Federal taxes (A/C 074), and savings-bond purchases (A/C 076) are re-

quired showing the total deducted from the salaries of each class of employees at first- and second-class offices. The total deductions should equal the amount debited in A/C's 070, 074, and 076, respectively. Form 1282 should be prepared in triplicate, according to the instructions on the form. The original and one copy should be submitted with the quarterly account and one copy retained on file.

(e) Schedules of refunds of salary overpayments are required on Form 1283 when collections of salary overpayments in prior quarters are debited in either A/C 044 or 060 in the quarterly account from any first-, second-, or third-class office. Separate schedules are required to support debits of this character in either A/C 044 or 060. Three copies of Form 1283 should be prepared, the original and one copy to be submitted with the quarterly account, and one copy retained on file.

DEDUCTIONS FROM SALARY PAYMENTS

Retirement

64. Employees eligible for retirement benefits.—Regular and hourly rate employees appointed to the following positions are within the Retirement Act; Clerks and supervisors; mail handlers; city and village carriers; employees of the motor-vehicle, custodial, and pneumatic-tube services; regular and substitute special delivery messengers at first-class offices; and regular rural carriers.

Job cleaners appointed for an indefinite period or for a period in excess of 1 year and whose basic salary amounts to as much as \$20 per month are eligible for retirement benefits. Retirement status is acquired, beginning with the calendar month in which both of the above conditions are met. Once a retirement status is acquired, because of the period of appointment and earnings, deductions will be taken during the period of continuous employment, even though the earnings may fall below \$20 per month. The base pay for any additional service performed (including special-delivery service at first-class offices only) is likewise subject to retirement deductions.

Regularly appointed postmasters at offices of all classes are eligible for retirement benefits. However, acting postmasters do not have retirement status unless appointment as acting postmaster was made without a break in service from some position within the purview of the Retirement Act.

65. Employees not eligible for retirement benefits.—Acting postmasters, clerks in fourth-class offices, substitute rural carriers, and persons serving under temporary appointments made since March 7, 1946, are excluded from the operation of the Retirement

Act, unless they are eligible for retirement benefits by reason of continuity of service, or by reason of employment in another position within the purview of the Retirement Act. Service as special-delivery messenger at second-, third-, and fourth-class offices is not creditable.

66. Retirement deductions.—The basic pay of each employee within the purview of the Retirement Act is subject to retirement deduction of 6 percent each pay period. Payments for overtime or night work differential shall not be used in computing retirement deductions. Where Postal Service Pay Tables (Form B/A-10) are furnished they should be used in determining the amounts to be deducted for retirement.

No deductions are made from payments for special-delivery service properly paid for on a fee basis. The basic pay for any other additional or dual service performed by an employee having a retirement status is subject to retirement deductions of 6 percent. Additional or dual service may consist of any of the following: (1) In custodial service, (2) as substitute clerk, (3) as substitute city or village carrier, (4) as temporary or substitute rural carrier, (5) in vehicle service, and deductions from basic pay must be made if a retirement status has been attained in either position.

Notation should be made on the semi-monthly certificate of service for substitute rural carriers indicating the retirement status of the substitute carrier for the information of the rural disbursing postmaster.

Once an employee attains a retirement status and his position is thereafter changed without a break in service, it is mandatory that retirement deductions from his salary be continued.

Retirement deductions from salaries earned by classified employees became effective August 1, 1920. From August 1, 1920, to June 30, 1926, deductions were made at 2½ percent of the basic salary; between July 1, 1926, and June 30, 1942, deductions were made at 3½ percent of the basic salary; between July 1, 1942, and June 30, 1948, deductions were made at 5 percent of the basic salary; and since July 1, 1948, deductions have been required at 6 percent of the basic salary.

67. Accounting for deductions.—The amounts deducted for retirement should be recorded in the service and pay record of each employee and in the cashbook, and debited in A/C 070 in the quarterly account. Debits in the quarterly accounts should be supported by entries on vouchers or payrolls and summaries of salary payments and schedules of deductions.

Funds deducted for retirement should be included with other surplus funds deposited.

68. Annual report of retirement deductions.—Following the close of each calendar year an annual report of retirement deduc-

tions is required on Form 1280 from all first-, second-, and third-class offices, except certain large offices where individual retirement records are maintained under special instructions. Forms 1280, with instructions for completing and submitting will be furnished without requisition at the close of the calendar year. The report should be sent to the Bureau of Accounts at Washington.

69. Retirement accounts.—The money deducted from an employee's salary or deposited by him is credited to his individual account in the retirement fund, and interest accrues thereon at the rate of 4 percent per annum to December 31, 1947, and 3 percent per annum thereafter, compounded on December 31 of each year during his tenure of service.

Except for the accounts of employees in the Postal Transportation Service and certain large offices operating under special instructions, an individual account of retirement deductions withheld from the compensation of each employee in a retirement status is maintained in the Bureau of Accounts at Washington.

70. Personnel actions which affect retirement accounts.—(The following instructions (a), (b), and (c) do not apply to certain large offices where individual retirement accounts of employees in a retirement status are maintained under special instructions.)

(a) *Appointments.*—When an employee at a first- or second-class office receives a probational or probational-indefinite appointment, when a job cleaner acquires retirement eligibility and, at first-class offices only, when a special-delivery messenger acquires retirement eligibility, an individual retirement record, Form 2806, should be prepared and submitted to the Bureau of Accounts at Washington. At third-class offices an "Official Personnel Record," Form 1280-P, should be submitted by the postmaster when a clerical employee acquires a retirement status, by appointment or otherwise, in order that an individual retirement record may be set up.

(b) *Transfers.*—When a classified employee transfers from one post office to another, or to another branch of the postal service, the postmaster shall prepare Form B/A-201 and forward it to the Bureau of Accounts at Washington.

(c) *Separations.*—When a classified employee or an employee who has acquired a retirement status (including postmasters) is separated from the service, the postmaster shall prepare and forward a "Report of Separation," Form B/A-201.

This report must show the 100 percent basic salary and the deductions made for retirement for the preceding calendar year and the portion of the current calendar year to date of separation and must be submitted

to the Bureau of Accounts at Washington promptly after an employee separates.

Federal Taxes Withheld

71. Withholding exemption certificates.—A properly executed withholding exemption certificate (Form W-4) for each person paid thereat, including the postmaster, must be on file in each office, for use in determining the proper withholding tax on payments to the respective employees.

Withholding exemptions should be allowed to each employee, in computing the amount of tax to be withheld, on the basis of the withholding exemption certificate, Form W-4, filed by the employee. If an employee fails or refuses to furnish a signed certificate, tax should be withheld as if the employee had claimed no withholding exemptions.

Each new employee should be required to execute a Form W-4 on or before commencement of employment, and each such form should be made effective upon the first payment of wages thereafter. Once filed with the postmaster, the withholding exemption certificate will remain in effect until an amended certificate is furnished.

Each employee is required to file an amended certificate within 10 days after any change in his status, which reduces the number of exemptions he is entitled to claim. Prior to December 1 of each year, postmasters should request each employee to file an amended withholding exemption certificate for the ensuing year, in the event any change has occurred in the exemption status of the employee since the filing of the latest certificate.

Amended Forms W-4 should be made effective upon the first, if possible, but not later than the second payment of wages after the amended certificate is filed. When Form W-4 is amended during the quarter, the salary voucher or other comparable records should be endorsed to show the date the change in the tax code of the employee became effective and the tax codes applicable before and after the change.

72. Withholding taxes.—Taxes shall be deducted each pay period from the gross amount of salaries or wages paid to employees of the postal service, including payments for overtime and night differential, in excess of the withholding exemptions allowed under the Internal Revenue Act. The amount of tax to be withheld from each payment of wages to any employee, except postmasters at fourth-class offices, will be determined from the current official table of semi-monthly pay and withholding exemptions published periodically in the Postal Bulletin or other official instructions of the Post Office Department. The amounts to be deducted each semimonthly pay period for Federal withholding tax on the compensation of fourth-class postmasters

should be computed from the tables of deductions on quarterly wages in the Fourth-Class Postmaster's Cashbook.

73. Payments not subject to withholding tax.—Payments made to contractors, including railroad, steamship, and air-mail companies, star route carriers, mail messengers, station contractors, and screen wagon contractors are not subject to withholding tax. Other payments which are not subject to withholding tax are those made to postal employees as reimbursement for traveling expenses, the use of privately owned automobiles, trucks, and bicycles and that portion of payments made to rural carriers which represents reimbursement for equipment maintenance and that portion of the amount allowed postmasters at fourth-class offices for rent, light, and fuel.

74. Dual service and supplemental wage payments.—Where dual service is rendered, the tax must be based upon the combined wages paid by any one postmaster or disbursing officer. If supplemental wages, such as bonuses, adjustments of underpayments of salary or overtime pay, are due for any period of the current quarter, they should be combined with the regular pay due for the current pay period for the purpose of determining Federal tax to be withheld, and the voucher should be completed in the manner outlined in article 61 of this chapter. Amended vouchers should be prepared in connection with underpayments relating to prior quarters, recomputing the Federal tax on the increased gross payment for each quarter of the current calendar year. In preparing an amended voucher relating to a prior calendar year, the tax previously deducted shall be recorded on the amended voucher and no additional tax withheld. In any case, the additional gross amount paid should be included on Form W-2 and reported in the same manner as the regular compensation applicable to the current calendar year. A lump-sum payment for accrued annual leave due an employee at the time of separation is subject to withholding tax. In such cases the tax must be determined as if the aggregate of the final salary payment and the lump-sum payment for leave were a single wage payment for the payroll period irrespective of whether the lump-sum payment for leave is paid at the same time as the last regular salary payment.

75. Accounts and reports.—The amounts of Federal taxes withheld should be recorded on the service and pay record of each post office employee and in the cashbook or other forms provided for that purpose and debited in A/C 074 in the quarterly account. Debits in the quarterly account should be supported by entries on vouchers or payrolls and summaries of salary payments and schedules of deductions.

The number of withholding exemptions

entered in item V of a properly executed exemption certificate, Form W-4, indicates the tax code of the employee. The tax code of the postmaster should be shown immediately following the name in the heading of the quarterly account. The tax code of other employees must be indicated on vouchers or payrolls in most cases immediately following the name of the employee.

Funds withheld for Federal taxes should be included with other surplus funds deposited. All reports covering taxes withheld from wages shall be to the regional accounting office. Postmasters must not send these reports or the funds withheld to the Collector of Internal Revenue.

76. Withholding statements.—An annual statement to each employee shall be prepared on Form W-2 showing the amount of wages (before payroll deductions) paid to him during the calendar year and the amount of taxes withheld therefrom. All postmasters must prepare this form in triplicate for each person, including themselves and any former postmasters or other former employees, who received wages from allowances or appropriations of the Post Office Department, whether taxes were withheld or not. Forms W-2 for employees of the Rural Delivery Service will be prepared by the disbursing postmaster who makes the salary payments and must not be prepared by other postmasters from whose offices routes emanate. Equipment maintenance pay should not be included in the wages reported on Forms W-2, but the amount thereof may be furnished any rural carrier who makes inquiry in regard thereto.

It is necessary to prepare only one Form W-2 for each person, regardless of how many different types of service may have been performed. For example, if a substitute clerk served also as a substitute carrier his earnings for all services and taxes withheld therefrom should be combined and the totals shown on Form W-2.

The wages and taxes to be shown on Form W-2 are the amounts actually paid and deducted during the calendar year. The tax on wages earned during the last pay period in December each year but paid on or after January 1 of the following year should be reported as tax applicable to the year in which the wages were actually paid and not in the year such wages were earned.

Forms W-2 for all employees, including postmasters and acting postmasters, separated during the calendar year, should be prepared at the time of separation, and the triplicate, Form W-2a, should be kept on file in the office until the end of the calendar year. The original and duplicate Forms W-2 prepared for any deceased employee should be delivered or mailed to his heirs or the administrator of his estate. The triplicate, Form W-2a, should be sub-

mitted, with all other Forms W-2a, with the annual withholding tax report.

The withholding receipt, Form W-2, must be completed in triplicate (or quadruplicate where an additional copy is required for State or local taxing authorities), and the original and duplicate given to the employee from whose wages tax was withheld. The triplicates, Forms W-2a, including those for former employees, postmasters, and acting postmasters, must be submitted with the annual withholding tax report.

77. Annual withholding tax report.—Promptly after the close of each calendar year, all postmasters, except those at offices located in Guam, Puerto Rico and the Virgin Islands, are required to submit a report of wages paid and taxes withheld therefrom, at their offices, during the calendar year.

At first-, second-, and third-class post offices the withholding tax report will be prepared on Form B/A-151. At fourth-class offices it will be prepared on Form B/A-150. Reports from all offices, Forms B/A-151 or B/A-150, must be accompanied with one Form W-2a for each employee who has been on the rolls of the office during any portion of the calendar year. Form W-2a is the triplicate of Form W-2, Withholding Statement.

At offices of the first and second classes a supplemental schedule of taxes withheld shall be prepared on Form 1282-S showing a division of December quarter taxes as claimed in A/C 074 of the postal account. Forms 1282-S must be completed in triplicate. The original should be attached to the original Form 1282 and the duplicate to the duplicate Form 1282, and so submitted with the postal account for the December quarter. The triplicate copy should be retained in the office files.

78. Supply of blank forms.—The blanks for preparing the withholding tax reports, Forms B/A-150 and B/A-151, are furnished postmasters annually without requisition. Supplies of Forms W-2 and W-4 should be secured by district postmasters from their designated supply offices and supplies of these two forms required by supply offices and other first-class offices should be secured from the office of the local Collector of Internal Revenue.

United States Savings Bond Deductions

79. Voluntary payroll savings plan.—The following instructions cover the principal accounting procedures involved in the operation of the payroll savings plan for the purchase of United States savings bonds which is in operation in all offices of the first and second classes. They do not apply to offices of the third and fourth classes. The procedure to be followed in securing and reporting pledges and voluntary cash

purchases at third- and fourth-class offices are described in article 45, chapter XVIII.

80. Accounting forms.—Following is a list of additional forms required to maintain the essential accounts and records in connection with the payroll savings plan:

Form 2254—Individual Authorization Card and Record of Payroll Allotment.

Form 1590-S/B—Savings Bond Deduction Record. (At offices equipped with payroll accounting machines only.)

Form 1047—Public Voucher for Refunds.

Form 1048—Memorandum Copy of Public Voucher for Refunds.

Form 1064—Schedule of Disbursements.

Form 904—Postmaster's Monthly United States Savings Bond Account. Revised form providing space in A/C No. 2 for segregating the bonds sold to the public from those sold under the payroll savings plan.

81. Authorization of payroll allotments.—Each employee will be requested to execute a pledge on individual authorization card, Form 2254, which shall be recognized as the employee's request to deduct from his earnings a specified amount each pay period. Normally, all pledges should be in aliquot parts of \$18.75, \$37.50, \$75, \$150, \$375 or \$750, so that it will be possible to balance out periodically each individual account when the amounts deducted each pay period eventually accumulate to a total sufficient to purchase a bond of a given denomination. (See art. 41, ch. XVIII, for amounts of allotments authorized.)

Each Form 2254 should be completed to show the name of the office in the space titled "Place." The form must be signed by the employee from whose earnings the deductions will be made.

Form 2254 is the basic record connected with the Payroll Savings Plan and should be retained as a part of the permanent files of the office. The forms must be available for submission to the regional accounting office in the event request should be made in connection with a claim filed at any future date by an employee from whose earnings deductions were made. Record of the deductions need not be maintained on the reverse side of Form 2254. The form should be completed in all other respects at the time it is prepared and signed by the employee from whose wages the deductions will be made.

82. Record of deductions and purchase of bonds.—An account will be maintained in the space provided on the service and pay record or comparable form for each employee who executes a pledge for the purchase of United States savings bonds. The amount deducted each pay period will be entered in the column provided for "savings bond" deductions on pay vouchers or pay-

roll forms, and this amount will be transcribed each pay period to the column headed "this period" under United States savings bond deductions on the service and pay record.

The first entry in the record of deductions and purchases will be the amount of the deduction for the first pay period, which will be recorded in the column headed "This Period" and also in the column headed "Unapplied Balance." Assuming that the deductions each pay period amount to \$18.75, this amount will be entered in both columns. At the end of the next pay period \$18.75 will be entered in the second line in the column headed "This Period" and the accumulated balance, \$37.50, will be entered in the second line of the column headed "Unapplied Balance." If the \$37.50 accumulated in the account at the end of the second pay period is applied at that time to purchase a bond of a \$50 denomination, no entry will be made in the second line of the column headed "Unapplied Balance," and in lieu thereof an entry will be made on the second line of the column headed "Purchases and Refunds," in the amount of \$37.50, and a line will be drawn through the column headed "Unapplied Balance" to indicate that the account at this point is balanced out. The serial number of the bond will be entered in the column headed "Bond No." This procedure will be repeated each time funds are accumulated in a sufficient amount to purchase a bond. When a balance is left in the account after a bond purchase, the amount of the bond will be recorded in the column headed "Purchases and Refunds" and the difference between this amount and the total accumulated in the account will be entered in the column headed "Unapplied Balance."

83. Filing authorizations of payroll allotments (Form 2254).—At the smaller offices the Form 2254 should be segregated according to the dates on which sufficient amounts will be accumulated to purchase bonds. For instance, if a number of pledges are made for the deduction of \$18.75 each pay period for the purchase of \$25 bonds, all pledge cards falling within this category will be placed at the front of the file, or in the first separation. If other pledges are made in the amount of \$18.75 each pay period for the purchase of \$50 bonds, all pledge cards within this category will be placed in the second separation. This will arrange the cards in the order in which bonds will be issued. After the close of the first pay period when the bonds are issued for the cards in the first separation, the cards in the second separation will be moved into the first separation, and this procedure will be repeated each pay period so that the cards which are to be used for the issuance of bonds will always be at the front, or in the first separation, of the file.

The bonds should be issued from the data recorded on the pledge cards, Form 2254. On the issuing date, the cards should be withdrawn from the file and arranged in groups, according to the denominations of bonds to be issued therefrom. After the bonds are issued the cards should be sorted back into the file in the sequence of issuing dates. The bonds, after issue, should be sorted in alphabetical order for checking against the individual accounts on the service and pay record, concurrently with the recording of the bond serial numbers thereon. The bonds should not be delivered until the individual accounts have been checked to insure that sufficient deductions have been accumulated to cover the purchase price of the bonds.

A more complex filing arrangement will be necessary where there are a large number of employees. At offices where there are 200 or more employees, it may be found advantageous to segregate the pledge cards by groups arranged according to the dates scheduled for bond purchases, by the amounts of pledges and by classes of employees.

In those instances where the employee specifies that the bond is not to be issued to him as owner or coowner, Form 2254 should be amended by deleting the words "to me" at the end of the second sentence and by adding "and I hereby release the Federal Government from any claim for deductions from my salary made pursuant to this authorization" at the end of the third sentence.

84. Refunds of deductions.—There is no provision for the acceptance of cash deposits from employees to complete the purchase price of a bond. In lieu of accepting cash deposits from employees in such circumstances, it is deemed advisable that the accumulated deductions be refunded to the employee for use in purchasing a bond of the desired denomination. The amount involved can then be reported as a cash purchase.

When an employee separates from the service before a sufficient amount has accumulated in the bond account to purchase a bond of the denomination specified, refund will be made of the unapplied balance. The authorization card, Form 2254, will be withdrawn from the files, marked "closed," and the record of deductions on the service and pay record will be used in the preparation of the public voucher for refunds, Standard Form No. 1047, which will be completed and executed for each such refund. Memorandum copy will be prepared at the same time on Standard Form 1048, which is a duplicate of Standard Form 1047, printed on yellow paper. The original, Form 1047, will be transmitted with the postal account for the quarter in which the refund is made and the copy, Form 1048,

will be retained in the files of the office. After the refund has been made the record of deductions will be closed out by appropriate entries, and the date of the refund noted thereon.

In all refund cases, Standard Form 1047, will be prepared in favor of the employee from whose wages the deductions were made, by inserting the employee's name and address in the oblong space immediately to the right of the words, "To Address." The words "Post Office" will be entered on the line titled "U. S." and the name of the office, or city, will be entered on the line titled "Location." The line titled "Appropriation or Fund" will be completed by entering the words "Employees' United States Savings Bond Funds." Under remarks show the payroll periods in which the deductions were made constituting the amount to be refunded. For instance, if the amount to be refunded totals \$56.25 and represents deductions made for the pay periods ending July 15, July 31, and August 15, the notation under remarks will be as follows: "July 15 (year), \$18.75; July 31 (year), \$18.75; August 15 (year), \$18.75." The form should be dated and signed in the name of the postmaster in the space to the right of the words "(Sign Original Only)," the appropriate title to be shown beneath the signature. If payment is made by Treasury check, the check number, date, and amount will be acceptable as evidence of payment but when made by cash or by check on an account in a local bank, the signature of the payee must be secured on the form. If more than one Form 1047 is to be transmitted with the postal account, the forms must be scheduled on Standard Form No. 1064. (See art. 96 of this chapter for instructions relative to the payment of bond deductions from the pay of deceased employees.)

Amounts deducted from other than a final salary payment for the purchase of a United States savings bond or a savings bond purchased from other than a final salary payment may not be applied in liquidation of an employee's indebtedness to the United States without his consent. The entire amount of a final salary payment, including the amount thereof that otherwise would have been applied toward the purchase of a bond, is available for set-off in liquidation of an employee's indebtedness to the United States, with or without his consent. A bond should not be purchased with deductions made from the final salary payment of an employee who is known to be indebted to the United States. If an employee consents, any bond deduction or the value of undelivered bonds after cancellation may be applied toward liquidation of his indebtedness to the United States. Collections made in adjusting overpayments of salary should include any amounts pre-

viously deducted for the purchase of savings bonds.

85. Accounting for savings bond deductions.—United States savings bond deductions will be entered on vouchers and payroll forms in the spaces provided. The deductions entered on vouchers and payroll forms will be transcribed to the appropriate abstracts and will be entered on the schedule of deductions from payroll, Form 1282.

The amount deducted each pay period for the purchase of bonds will be entered in the cashbook (the financial statement at two-division plan offices) as a debit entry in A/C 076, "United States savings bond deductions from payroll." Concurrently with the debit entry, the amount will be credited in A/C 520, "United States savings bond deductions transferred to trust fund." The third entry each pay period will be the debit in trust fund A/C 637, "Employees' United States savings bond funds." All United States savings bond deductions made during the quarter must be transferred to trust funds before the quarterly account is submitted, and this series of entries must be reflected in each quarterly account, Form 1550-C, 1550-C/A, or 1550-S/C.

The amount entered in A/C 076 and A/C 520 of a quarterly account from a first- or second-class post office must invariably be in agreement with the amount debited in trust fund A/C 637. The summary of trust funds is a part of the quarterly account, and the trust fund account should not be closed until all transactions applicable to the quarter have been completed.

The transfer of bond funds from the postal account to trust funds should be effected by an actual transfer of cash out of the postal funds into trust funds; by a check, payable to the postmaster, on the bank account in which postal funds are deposited, which should be endorsed for deposit in the trust fund account; or by a check, payable to the postmaster, on the Treasury salary checking account (Treasury check paying offices), which should be endorsed for deposit in the trust fund account. Each such transaction should be credited in A/C 520 of the postal account and debited in trust fund A/C 637. The amount of such checks drawn on the Treasury checking account should be entered in A/C 520 on Form 1855.

United States savings bonds will be issued and delivered to employees after the close of each semimonthly pay period in which sufficient balances have accumulated in the individual accounts to cover the purchase price of the bonds. The bonds will be issued from the regular stock. The amount of the bonds so issued each pay period will be withdrawn from trust fund A/C 637 and will be debited as receipts in the cash account of the Savings Bond Cash and Stock Summary, Form 950 (Form 940-A at two-

division plan offices). The amounts withdrawn from trust fund A/C 637 of the postal account for deposit in the bond cash account should be shown separately from other bond funds in the debit entries on Form 950 or 940-A, and the total amount so debited should be entered as "Payroll deductions sales" in A/C 02 of the monthly United States savings bond account, Form 904.

If in any month no bonds have been issued under the plan, that fact must be definitely indicated by writing the word "None" after "Payroll deduction sales" in A/C 02 on Form 904.

A notation of the total value (sale price) of bonds issued under the payroll savings plan shall be entered beneath the postmaster's signature on the regular monthly abstract of savings bonds sold, Form 905 in the following form: "Payroll deduction sales \$....."

Central accounting postmasters shall prepare Form 917 in the usual manner and, in addition, shall show by offices the total value (sale price) of the payroll deduction sales reported by postmasters at offices of the second class, the total value of which, together with the sales of their own offices, will be the amount to be reported as "Payroll deduction sales" in A/C 02 of the monthly United States savings bond account, Form 904.

The amounts debited as payroll deduction sales each quarter in A/C 02 of the three monthly savings bond reports, Form 904, plus any cash refunds made to employees during the quarter, should equal the amount credited in A/C 637 for the corresponding quarter. The balance on hand in A/C 637 should always be in agreement with the total of the unapplied balances in the individual accounts. Verification of these accounts should be made periodically not less frequently than once each quarter, to determine that they are in balance. Prompt steps should be taken to reconcile any differences which may be found to exist.

86. Monthly reports.—Postmasters at offices of the first and second classes will render monthly reports of the number of employees participating in the payroll savings plan and the amount of other purchases by employees for cash in the monthly bond account, Form 904. Central accounting offices will show this information for the local office and for other offices reporting to them.

AMOUNTS DUE DECEASED EMPLOYEES

Retirement Deductions

87. Claim for the amount in the retirement fund to the credit of an employee at the time of death must be filed on Retirement

Form 100, which should be executed in accordance with the instructions printed thereon and forwarded directly to the United States Civil Service Commission, Washington 25, D. C., for payment. Claims for refund of retirement deductions in other than death cases are filed on Retirement Form 102. Offices authorized to maintain the official retirement accounts (Form 2806) for employees should forward Forms 102 direct to the Civil Service Commission, Retirement Division, Washington 25, D. C. Other offices should forward such forms to the Bureau of Accounts at Washington.

In completing separation reports (Form B/A-201) or retirement accounts (Form 2806) for deceased employees, show deductions for retirement in the regular manner applicable to any unpaid salary to and including the date of death. Such deductions should be included in the amount representing deductions on salary earned during the current year.

Unpaid Compensation

88. Provisions of law.—Public Law 636 which became effective December 1, 1950, provides that:

(a) All unpaid compensation due a deceased employee shall be paid to the person or persons surviving at the date of death in the following order of precedence, and such payments shall be a bar to recovery by any other person of amounts so paid:

(1) To the beneficiary or beneficiaries designated by the officer or employee, in writing, to receive such compensation filed with the Government agency in which the officer or employee was employed at the time of his death, and received by such agency prior to the date of death;

(2) If there be no such beneficiary, to the widow or widower of such officer or employee;

(3) If there be no beneficiary or surviving spouse, to the child or children of such officer or employee, and descendants of deceased children, by representation;

(4) If none of the above, to the parents of such officer or employee, or the survivor of them;

(5) If there be none of the above, to the duly appointed legal representative of the estate of the deceased officer or employee, or if there be none, to the person or persons determined to be entitled there-to under the laws of the domicile of the deceased officer or employee.

(b) The term "unpaid compensation" means the pay, salary or allowances, or other compensation due on account of the services of the decedent for the Federal Government or the Government of the District of Columbia. It shall include, but not be limited to:

(1) All per diem in lieu of subsistence, mileage, and amounts due in reimbursement of travel expenses, including incidental and miscellaneous expenses in connection therewith for which reimbursement is due;

(2) All allowances upon change of official station;

(3) All quarters and cost of living allowances and overtime of premium pay;

(4) Amounts due for payment of cash awards for employees' suggestions;

(5) Amounts due as refund of salary deductions for United States savings bonds;

(6) Payment for all accumulated and current accrued annual or vacation leave equal to the compensation the decedent would have received had he remained in service until the expiration of the period of such annual or vacation leave;

(7) The amounts of all checks drawn in payment of such compensation which were not delivered by the Government to the officer or employee during his lifetime or of any unnegotiated checks returned to the Government because of the death of the officer or employee.

(c) Subject to such rules and regulations as may be prescribed by the Comptroller General of the United States the employing agency shall cause the unpaid compensation to be paid to the beneficiaries, if any, designated by the officer or employee under section 1 of this act, or, if none, to the widow or widower of such officer or employee. Accounts not payable under the foregoing shall be payable on settlement of the General Accounting Office, except as the Comptroller General may by regulation otherwise authorize or direct.

(d) This act shall not apply to any benefits, refunds, or interest payable under the retirement act applicable to the decedent's service or to amounts the disposition of which is otherwise expressly prescribed by Federal law. The designation of beneficiary under the provisions of this law does not in any way affect the designation of beneficiary for retirement fund purposes.

(e) Officers and employees affected shall be notified by the employing agency of the provisions of this act relative to the disposition of such compensation in the event no beneficiary is designated by them, and of their right to designate a beneficiary or beneficiaries in accordance with its terms if they desire a different disposition to be made thereof. Designations so made may be changed or revoked at any time under such rules and regulations as may be prescribed by the Comptroller General.

89. Designation of beneficiary.—Any employee of the Postal Service who desires to designate a beneficiary will complete Standard Form 1152 and return this form to his

paying office. Form 1152 will be completed in duplicate and the paying officer will sign and affix the date of receipt in the space provided on each part, file the original and return the duplicate to the employee. In the absence of the prescribed form, any designation, change or cancellation of beneficiary, witnessed and filed in accordance with the general requirements of this regulation, shall be accepted.

90. Claim for compensation of deceased employee.—(a) As soon as practicable after the death of an employee the certifying officer (postmaster, general superintendent, inspector in charge, etc.), upon determining that unpaid compensation is due the decedent, will request each designated beneficiary, if any, or the surviving spouse, to execute Standard Form 1153, Claim of Designated Beneficiary and/or Surviving Spouse for Unpaid Compensation of Deceased Civilian Employee. In the event there is no designated beneficiary or surviving spouse the person or persons claiming the right to share in the disposition of the unpaid compensation of the deceased employee will be requested to execute Standard Form 1155, Claim for Unpaid Compensation of Deceased Civilian Employee. The necessary forms will be furnished claimants by the certifying officer who may grant such assistance as he deems necessary to insure their proper execution. All unnegotiated Federal checks drawn to the order of the decedent in payment of compensation as defined in this act, and in the possession of the claimant, should accompany the executed form.

(b) Upon receipt of a duly executed Standard Form 1153 or 1155, the certifying officer will promptly prepare a disbursement voucher for the amount of the unpaid compensation due the deceased employee, using for this purpose "Public Voucher for Unpaid Compensation Due a Deceased Employee," Standard Forms 1154 and 1154a (memorandum copy). All official checks drawn in payment of compensation as defined in this act and undelivered at death and any unnegotiated checks drawn for such compensation and returned because of the death of the payee, will be scheduled for cancellation and the exact amount of each check, if otherwise due, will be included in the amount of the payment voucher, Standard Form 1154. The original voucher will be supported by (a) the related Designation of Beneficiary, Standard Form 1152, if any, and the executed Standard Form 1153 or (b) the executed Standard Form 1155, and (c) the vouchers covering reimbursement of travel expenses, payroll change slips, schedules of voucher deductions, schedules of canceled checks, or other documents showing

the detailed computation of the amounts due.

91. Amounts Payable by More Than One Disbursing Officer.—(a) In some instances there will be due deceased employees amounts which must be paid by disbursing officers other than the salary disbursing officer; such as, traveling expenses, awards for suggestions, etc. In such cases a separate Form 1154 will be completed and forwarded to the proper Bureau of the Department for certification to the designated disbursing officer with Forms 1153 or 1155. Unnegotiated Government checks issued by other than the salary disbursing officer, including those of other departments and agencies, will be forwarded, through the Department, with a separate claim, to the issuing disbursing officer.

(b) The authorized certifying officer will certify to the correctness of the payments to be made thereon, and the voucher will be otherwise completed to show the appropriation or funds chargeable, accounting classification data, etc. Items of compensation known to be due may be vouchered without regard to other items considered doubtful or requiring additional information, but in such cases, the supplemental vouchers should contain reference to the voucher covering the prior payment. The claim and designation of beneficiary should be attached to the original of the first voucher submitted.

(c) Vouchers covering payments of compensation to be made to designated beneficiaries, and payments to be made to a surviving spouse in case no designation of beneficiary has been filed, except where cases involve doubtful questions of fact or law or where the payee is a minor or incompetent, will be scheduled to the appropriate disbursing officer for payment in the same manner as are other disbursement vouchers.

(d) Vouchers covering payments of the compensation of deceased employees to be made to persons other than those mentioned in the preceding paragraph will be forwarded to the proper Bureau of the Department for review and forwarding to the General Accounting Office for settlement.

92. Where to File Claims.—In connection with Public Law 636 claims of:

(a) Postmasters will be filed through the inspector in charge (for verification of leave) who will forward all forms to the Bureau of Post Office Operations, Division of Postmasters.

(b) Post office employees will be filed with and paid by the local postmaster if claim is filed by a designated beneficiary or beneficiaries or by a surviving spouse.

(c) Post office inspectors will be filed with the inspector in charge who will certify all salary and terminal leave payments to the disbursing postmaster if claim is filed

by a designated beneficiary or beneficiaries, or a surviving spouse. Claim for travel and miscellaneous expenses will be filed with the inspector in charge who will certify the payment to the Bureau of the Chief Inspector.

(d) Postal transportation service will be filed with the general superintendent who will certify the payment to the disbursing postmaster provided the claim is filed by a designated beneficiary or beneficiaries, or by a surviving spouse.

(e) Rural carriers will be filed through the local postmaster to the rural disbursing postmaster for payment if the claim is filed by a designated beneficiary or beneficiaries, or by a surviving spouse.

The provisions of this law do not apply to contract employees, such as mail messengers, clerks at contract stations, star route carriers, etc.

93. Forms to be Used.—The following forms will be used in filing claims for amounts due deceased civilian employees:

Standard Form 1152, Designation of Beneficiary, Unpaid Compensation of Deceased Civilian Employee.

Standard Form 1153, Claim of Designated Beneficiary and/or Surviving Spouse for Unpaid Compensation of Deceased Civilian Employee.

Standard Form 1154, Public Voucher for Unpaid Compensation of Deceased Civilian Employee.

Standard Form 1154a, Memorandum copy of Standard Form 1154.

Standard Form 1155, Claim for Unpaid Compensation of Deceased Civilian Employee (No Designated Beneficiary or Surviving Spouse).

Forms 1153, 1154, 1047, and 1048 will be filed by the designated beneficiary or surviving spouse.

Forms 1154, 1155, 1047, and 1048 will be filed by the claimant when no beneficiary has been designated or there is no surviving spouse. In such cases, a receipted bill or waiver of claim by the undertaker or certified copy of a letter of administration should accompany the claim.

In all cases, appropriate vouchers shall accompany the claim forms.

94. Vouchers.—Postmasters will continue the use of voucher forms now being submitted with claims for payment of deceased employees. Payroll vouchers will be used for unpaid salary and terminal leave payments and Form 1012 will be used for reimbursement of travel and per diem. These vouchers will be scheduled on Standard Form 1154, described above.

95. Accounts.—Payments made to a spouse or designated beneficiary will be claimed in the postal account opposite the account numbers to which they pertain. In cases where payment is made to a spouse and there is no record of designation of

beneficiary, the certifying officer shall include a statement to that effect directly above his signature on Standard Form 1154.

96. United States savings bond deductions.—With the exception of the seven large offices having trust fund Treasury checking accounts, all refunds of United States savings bond deductions will be made in cash (or local bank check) at the time other amounts are paid to a designated beneficiary or surviving spouse. In cases where there is no designated beneficiary or surviving spouse, claim must be filed with the General Accounting Office through the proper Bureau of the Department, and such claims must be accompanied with Forms 1047 and 1048 for approval and certification prior to refund of United States savings bond deductions.

97. Certificate of death and undertaker's bill.—The certificate of death previously required need not be furnished; neither is it necessary, in cases involving claims for "compensation" due deceased employees, to furnish a receipted bill covering funeral expenses or a waiver of claim by the undertaker.

A receipted bill, however, covering funeral expenses, or a waiver of claim by the undertaker, is still required for consideration of claims involving amounts other than "compensation" due deceased employees or creditors of the Postal Service. Claim Form 1055 is required in such cases and there is no change in this regard.

COMPENSATION DUE SEPARATED POSTMASTERS

98. All claims for unpaid compensation or terminal leave payments due postmasters at the time of separation should be forwarded through the office of the inspector in charge for review and certification to Post Office Department, Bureau of Post Office Operations, Division of Postmasters. Any such amount is not to be paid by the postmaster's successor, or reflected in his accounts except that where bond deductions from the salary of a deceased postmaster are on hand in trust funds the deceased postmaster's successor will be furnished specific instructions relative to the disposition of such an amount.

Claims administratively approved for payment by the Division of Postmasters will be forwarded to the regional accounting office. Receipt of such claims will be acknowledged, but claimants will be advised in all cases that the amounts involved cannot be certified for payment until after completion of the initial settlement of the former postmaster's final account in each case, which will be approximately 3 months after the close of the quarter in which separation occurred.

Forms 1154 and 1154a need not accom-

pany the claim as such vouchers will be prepared and certified by the regional accounting office, in each applicable case after completion of the initial settlement of the former postmaster's final account.

Decedent cases

99. All claims are to be prepared in accordance with articles 91 to 99 of this chapter. In any case where bond deductions from the former postmaster's salary are on hand in trust funds, Forms 1047 and 1048 must be completed and attached to the claim. The successor will be authorized by means of approved Form 1047 to withdraw and make payment of bond deductions due the deceased postmaster at the time of death. The post office inspector in charge will complete Form 527 in duplicate and forward all related papers to the Bureau of Post Office Operations, Division of Postmasters.

In any case where an unnegotiated properly issued Treasury check, payable to the deceased postmaster for salary, is on hand and cannot be properly voided, it should be canceled, listed on separate Form 1098, taken up in the final account of the deceased postmaster and disposed of in the same manner as any other canceled Treasury check issued by the postmaster. A copy of the Form 1098 must accompany the other papers relating to the claim. It is important in such cases that retirement deductions on the salary involved be credited on the deceased postmaster's retirement account in the regular manner and that the full amount of salary and Federal tax withheld in connection with the payment represented by the Treasury check be included on Form W-2, reporting the salary paid to the former postmaster during the elapsed portion of the calendar year involved. Bond deductions from the deceased postmaster's salary which are on hand in trust funds should be transferred to the succeeding postmaster and should not be debited in the final postal account of the deceased postmaster. In such cases the incumbent postmaster will be authorized to refund such deductions upon receipt of approved Form 1047 as at present.

Separations for reasons other than death

100. Inasmuch as the salary due the postmaster should be withdrawn up to and including the date of separation, claims from these former postmasters should be for terminal leave only, and should be submitted to the inspector in charge on Form 527 for review and certification to the Bureau of Post Office Operations, Division of Postmasters. In any case where bond deductions from the salary of the outgoing postmaster are on hand in trust funds, they should be withdrawn by him prior to transfer of the post office to his successor, and receipted for on Form 1047.

PAYMENT FOR ACCRUED ANNUAL LEAVE

101. Under the provisions of Public Law 525, approved December 21, 1944, whenever any civilian officer or employee of the Federal Government is separated from the service or is transferred to another department or agency under a different leave system, he shall be paid compensation in a lump sum for all accumulated and current accrued annual or vacation leave to which he is entitled under existing law. Such lump sum shall equal the compensation that such officer or employee would have received had he remained in the service until the expiration of the period of such annual or vacation leave. There is no similar provision of law which permits payment for other than accrued annual leave, and payment may not be made for accrued sick leave or compensatory time to the credit of an employee upon separation or transfer.

The amount of the lump sum payable for accrued annual leave should be computed in the same manner as though the employee had remained in the service, or on the rolls, in a leave with pay status until the expiration of the period covered by the accrued annual leave. In the event an employee who has received a lump-sum payment for annual leave accrued under the same leave system is reemployed in the postal service prior to the expiration of the period covered by such leave, he shall be required to refund an amount equal to the compensation covering the unexpired portion of the period for which payment was made. In such a case, the amount of annual leave represented by the refund should be restored to the employee's credit in his new position. The lump-sum payment for accrued annual leave at the time of retirement does not affect the amount or commencing date of annuity payments.

Lump-sum payments for accrued annual leave should be computed in most cases at the salary rate in effect at the time of separation or transfer. However, where the employee separates or transfers on the last day of a quarter and on the same date he completes the requisite service and meets all other requirements for automatic promotion, payment for the accrued annual leave may be computed at the higher salary rate to which promotion had been earned and which would have become effective on the following day. Recommendation for the promotion must be submitted to and approved by the proper Bureau of the Department in the usual manner in any such case in which the higher rate will be used in computing the lump-sum payment.

In the case of a postmaster or supervisory employee, whose salary rate is governed by

gross postal receipts and whose terminal annual leave period extends beyond June 30, payment for any portion of the leave period extending beyond June 30 should be computed at the salary rate which becomes effective July 1, based upon the gross postal receipts for the preceding calendar year.

Postmasters should include in their quarterly estimates, funds needed for payment of accrued annual leave.

Lump-sum payments for accrued annual leave, except in death cases and to postmasters should be made at the time of separation or transfer, or on the first regular pay day thereafter. See articles 98 to 100 of this chapter for payments to postmasters. Deductions for retirement should not be made from such a payment and the amount thereof should not be included in the entry of basic salary earned on Separation Report, Form B/A-201, or Annual Report of Retirement Deductions, Form 1280. Such payments are subject to withholding tax, and in determining the tax to be withheld the amount of the lump-sum payment should be combined with the regular salary payment made at the time of separation or at the end of the preceding pay period.

The amount of the lump-sum payment for accrued annual leave will be entered on the standard voucher or payroll forms, and each such payment will be recorded on a separate voucher or as a separate entry on the payroll form. The voucher or payroll form must be completed in the usual manner to show the first and last dates of the period covered by the lump-sum payment, the number of days and fractions of days for which payment is made, the amount of base pay, the amount deducted for Federal tax and the net payment. Notation should be made on each such voucher or payroll to show the number of days and hours of accumulated and accrued annual leave at the time of separation or transfer, and reference should be made to section 135.49, P. L. & R., 1948. The required notation on such vouchers and payrolls should read substantially as follows: "Lump-sum payment for 16 days accrued annual leave from February 1 to 23, 1945, inclusive, under section 135.49, P. L. & R., 1948." An expenditure of this character should be included in the summary or abstract of salary payments in the usual sequence, and credit should be claimed in the postal account covering the quarter in which the payment is made.

While an employee may be credited at the beginning of a calendar year with the annual leave he is expected to earn during that year, he can be paid in a lump sum only for that annual leave which has been earned and accrued up to and including the date of separation or transfer.

SCHEDULES OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued **102. First-class offices—Continued**

Form No.	Description	Frequency	Final submission date	Submitted to—
All offices including central accounting—Con.				
No number--	Sales report of savings bonds (on preaddressed punch card form furnished each month by the Treasury Department, Chicago Branch).	Monthly---	As soon as practicable after close of month.	Federal Reserve Bank of district.
979-A-----	Report of savings stamps sold, central accounting offices and Washington, D. C.	Quarterly--	5th business day following close of quarter.	Bureau of Finance, Division of Postal Savings Banking and Investments.
023-SC ¹ ----	Report of absences and man-hours of carriers and special-delivery messengers.	Monthly---	3d of following month-----	Bureau of Post Office Operations, Division of City Delivery.
023-SAB ¹ ----	Report of absences and man-hours of clerical and mail-handler employees.	do-----	do-----	Bureau of Post Office Operations, Division of Clerical Service.
024 ¹ -----	Estimate of clerk hire and overtime-----	Quarterly--	To reach Department by Feb. 1, May 1, Aug. 1, and Nov. 1 preceding the quarter.	Do.
024-A ¹ -----	Statement of gross receipts and expenditures for clerk hire and overtime.	do-----	Immediately after close of quarter----	Do.
024-CD ¹ ----	Estimate of hire and overtime for carriers and special-delivery messengers.	do-----	To reach Department by Feb. 1, May 1, Aug. 1, and Nov. 1 preceding the quarter.	Division of City Delivery.
1855-----	Report of Treasury Checking Accounts with check lists (offices with checking accounts on Treasurer of the United States).	Monthly---	Promptly after payments for last half of month have been made.	Regional accounting office.
B/A-1-----	Report of postal business (designated offices only).	do-----	5th of following month-----	Bureau of Accounts, Washington, D. C.
B/A-3-----	Transcript of post office cash book----- (B/A-3 replaced by report on face of 1550-C/A or 1550-C.)	do. ² ----	The same day if possible, but not later than the day following the pay date for the last half of the month.	Regional accounting office.
B/A-4-----	Report of offices making payments for Vehicle Service.	do. ² ----	do-----	Bureau of Accounts, Washington, D. C.
B/A-5-----	Report of offices making payments for Postal Transportation Service.	do. ² ----	do-----	Do.
B/A-7-----	Report of offices making payments for Rural Service.	do. ² ----	do-----	Do.
B/A-8-----	Report of offices making payments for Inspection Service.	do. ² ----	do-----	Do.

1280-----	Report of retirement deductions (except large offices designated to maintain retirement records).	Annually----	Date designated in instructions issued annually.	Do.
2806-----	Report of appointment or reinstatement of employee subject to the retirement act (except by large offices designated to maintain retirement records).	When applicable.	Immediately on appointment or reinstatement.	Do.
B/A-201----	Report of separation of employee subject to the retirement act (except large offices designated to maintain retirement records).	-----do-----	Immediately on separation-----	Do.
B/A-348----	Statement of retirement fund, calendar year (from large offices designated to maintain retirement records).	Annually----	Immediately after close of year-----	Do.
B/A-349----	Report of employees subject to retirement act (from large offices designated to maintain retirement records).	-----do-----	-----do-----	Do.
W2a-----	Report of Federal taxes deducted from earnings of postal employees, calendar year, with consolidated report (B/A-151): a. Central accounting offices----- b. Paying offices for post office inspection service, postal transportation service, and rural delivery service or where receipts are \$3,000,000 or more. c. Other first-class offices having receipts of: \$600,000 but less than \$3,000,000----- \$300,000 but less than \$600,000----- \$40,000 but less than \$300,000----- Report of domestic registered, insured, and c. o. d. mail, fiscal year (form furnished without requisition). Report of dead letters treated----- Reports of mail bag equipment (designated offices only): Report of mail bag equipment handled-----	do----- do----- do----- do----- Quarterly-- Daily or weekly as designated.	Jan. 20----- 12th business day in January----- 10th business day in January----- 8th business day in January----- 6th business day in January----- July 15----- 15 days after close of quarter----- End of period-----	Regional accounting office. Do. Do. Do. Do. Bureau of Finance, Division of Registered, Insured, and C. O. D. Mail. Division of Clerical Service. Bureau of Transportation, Division of Highway and Contract Service.
3848-----				
4813-----				
5047-----				

¹ Authorized for use only at offices with receipts of \$90,000 or more.
² Receipts and disbursements cumulative for the fiscal quarter.

SCHEDULES OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued

102. First-class offices—Continued

Form No.	Description	Frequency	Final submission date	Submitted to—
All offices including central accounting—Con.				
2461-----	Shipment record of mail bags-----	When applicable.	Immediately on receipt of form by consignee.	Bureau of Transportation, Division of Highway and Contract Service.
Central accounting office				
991-----	Report of remittances received from other offices with Form 989 from central accounting offices equipped with cash accounting machines: a. Savings bond remittances-----	Monthly----	10th of following month-----	Regional accounting office.
1503-----	b. Postal savings remittances-----	Quarterly----	Immediately after close of quarter----	Do.
3334-----	Credit claimed for canceled postage due stamps affixed to dead mail matter. Migratory-Bird Hunting Stamp, Documentary Internal Revenue Stamp, and U. S. Savings Stamp schedules (also Washington, D. C.).	do-----	With postal account-----	Bureau of Finance, Division of Letter and Miscellaneous Mail. Regional accounting office.
3841-R-----	Report of indemnity claims, with Forms 3812, 3841-S (also Washington, D. C.).	do-----	5th of following month-----	Do.
3848-T-----	Report of claims received, adjusted, and unpaid, involving domestic insured and c. o. d. mail (also Washington, D. C.).	Monthly----	15th of following month-----	Bureau of Finance, Division of Registered, Insured, and C. O. D. Mails.
DSS-3-----	Report of purchases of U. S. savings bonds by postmasters and employees at third- and fourth-class offices, except rural carriers.	do-----	10th of following month-----	Bureau of Finance, Division of Postal Savings, Banking and Investments.

103. Second-class offices.—(See also art. 106 of this chapter.)

1550-S/C-----	Postmaster's quarterly account with abstracts, schedules and vouchers.	Quarterly----	5th business day after close of quarter.	Regional accounting office.
PS-704-----	Postal savings account current, with abstracts and schedules (postal savings offices).	Monthly----	5th of following month-----	Regional accounting office (special envelope PS-331).

904-----	Savings bond account, with abstracts (Form 905).	Daily or weekly as designated. ---do-----	End of period-----	Central accounting office.
No number--	Sales report of savings bonds (on preaddressed punch card form furnished each month by Treasury Department, Chicago Branch).		As soon as practicable after close of month.	Federal Reserve bank of district.
023-SAB----	Report of absences and man-hours of clerical employees.	---do-----	3d of following month-----	Bureau of Operations, Division of Clerical Service.
024-S-----	Estimate of clerk hire and overtime-----	Annually---	To reach Department by May 1, preceding the year.	Do.
B/A-2-----	Transcript of post office cash book (receipts and disbursements cumulative for the fiscal quarter). (B/A-2 replaced by report on 1550-S/C.)	Monthly---	The same day but not later than the day following the pay date for the last half of month.	Regional accounting office.
1280-----	Report of retirement deductions, calendar year.	Annually---	Date designated in instruction issued annually.	Bureau of Accounts, Washington, D.C.
2806-----	Report of appointment or reinstatement of employees subject to the retirement act.	When applicable.	Immediately on appointment or reinstatement.	Do.
B/A-201----	Report of separation of employee subject to the retirement act.	---do-----	Immediately on separation-----	Do.
W2a-----	Report of Federal taxes deducted from earnings of employees, calendar year, with consolidated report (B/A-151).	Annually---	5th business day in January-----	Regional accounting office.
3848-----	Report of domestic mail registered, insured, and sent c. o. d., fiscal year (form furnished without requisition).	---do-----	July 15-----	Bureau of Finance, Division of Registered, Insured, and C. O. D. Mail.

104. Third-class offices.—(See also art. 106 of this chapter.)

1550-T/C----	Postmaster's quarterly account, with abstracts, schedules, and vouchers.	Quarterly---	3d business day after close of quarter-----	Regional accounting office.
PS-704-----	Postal savings account current, with abstracts and schedules (postal savings offices).	Monthly---	5th of following month-----	Regional accounting office. (Special Envelope PS331.)
904-----	Savings bond account current, with abstracts (Form 905) (savings bond offices).	---do-----	2d of following month-----	Central accounting office.
No number--	Sales report of savings bonds (on preaddressed punch card form furnished each month by Treasury Department, Chicago Branch) (savings bond offices).	---do-----	As soon as practicable after close of month.	Federal Reserve bank of district.
024-S-----	Estimate of carrier hire and overtime (city and village delivery offices).	Annually----	To reach Department by May 1, preceding the year.	Bureau of Operations, Division of Clerical Service.

SCHEDULES OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued

104. Third-class offices—Continued

Form No.	Description	Frequency	Final submission date	Submitted to—
B/A-2-----	Transcript of post office cash book (specified disbursements cumulative for the fiscal quarter—offices located in Federal buildings).	Monthly----	3d business day of following month----	Bureau of Accounts, Washington, D. C.
B/A-6-----	Report of village delivery payments, cumulative for the fiscal quarter (village delivery offices).	do-----	2 business days following the pay date for the last half of month.	Do.
1280-----	Report of retirement deductions, calendar year.	Annually----	Date designated in instruction issued annually.	Do.
1280-P-----	Personnel record of clerical employee who acquires a status under the retirement act.	When applicable.	Immediately on approval of appointment.	Do.
B/A 201-----	Report of separation of employee subject to the retirement act.	do-----	Immediately on separation-----	Do.
DSS-2-----	Reports of purchases of United States savings bonds by postmasters and employees:			
	a. Rural carriers-----	Monthly----	2d of following month-----	Paying office for rural carriers.
	b. Other employees-----	do-----	do-----	Central accounting office.
W2a-----	Report of Federal taxes deducted from earnings of employees, calendar year, with consolidated report (B/A-151).	Annually----	3d business day in January-----	Regional accounting office.
3848-----	Report of domestic mail registered, insured, and sent c. o. d., fiscal year. Form furnished without requisition.	do-----	July 15-----	Bureau of Finance, Division of Registered, Insured, and C. O. D. Mail.

105. Fourth-class offices.—(See also art. 106 of this chapter.)

1550-F/C----	Postmaster's quarterly account, with abstracts and vouchers.	Quarterly----	3d business day after close of quarter----	Regional accounting office.
DSS-2-----	Report of purchases of U. S. savings bonds by postmasters and employees:			
	a. Rural carriers-----	Monthly----	2d of following month-----	Paying office for rural carriers.
	b. Other employees-----	do-----	do-----	Central accounting office.

W2a-----	Report of Federal taxes deducted from earnings calendar year, with consolidated report (B/A-150).	Annually----	3d business day in January-----	Regional accounting office.
PS-704-----	Postal savings offices: Postal savings account current, with abstracts and schedules.	Monthly----	5th of following month-----	Regional accounting office (Special Envelope PS-331).
904-----	Savings bond account current, with abstract (Form 905).	do-----	2d of following month-----	Central accounting office.
No number--	Sales report of savings bonds (on pre-addressed punch card form furnished each month by Treasury Department, Chicago, Branch).	do-----	As soon as practicable after close of month.	Federal Reserve bank of district.

106. All offices (When applicable).

	Offices having second-class publications or news agents			Bureau of Finance, Division of News-paper and Periodical Mail.
3551-----	Statement of postage collected at pound-rates, and weight of pound-rate and free county mailings with B copies of receipt Form 3539 (follow sheet, Form 3551-F). a. First- and second-class offices----- b. Third- and fourth-class offices-----	Quarterly----	-----	-----
3526-----	Statement of ownership, management, circulation, etc., of publications entered as second-class matter. Prepared by publisher and forwarded by postmaster.	Annually----	10th day after close of quarter----- 3d day after close of quarter----- Oct. 15-----	Do.
	City and village delivery carrier offices a. First-class			
1810-----	Report of inspection of city carrier routes-----	do-----	As soon as practicable after inspection.	Bureau of Operations, Division of City Delivery.
1810-SDB--	Report of inspection of special-delivery service-City delivery service statistical data-----	do-----	Immediately after check-----	Do.
1817-----	Offices reporting on 18 carriers or less-----	do-----	As soon as practicable after count-----	Do.
1818-----	Offices reporting on more than 18 carriers----- City delivery service statistical data—parcel post carriers.	Annually----	As soon as practicable after count-----	Do.

SCHEDULES OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued

106. All offices—Continued

Form No.	Description	Frequency	Final submission date	Submitted to—
	City and village delivery carrier offices—Con.			
1817-A	Reports of 18 carriers or less			Bureau of Operations, Division of City Delivery.
1818-A	Reports of more than 18 carriers			
	City delivery service statistical data—collection service.	Annually	As soon as practicable after count	
1817-B	Reports of 18 carriers or less			Do.
1818-B	Reports of more than 18 carriers			
	Tabulation of route inspections	Annually	As soon as practicable after completion of inspections.	
3998-C	Offices reporting on 18 carriers or less			Do.
3998-D	Offices reporting on more than 18 carriers			
	Tabulations of route inspections—parcel post carriers.	Annually	As soon as practicable after completion of inspection.	
3998-E	Reports on 18 carriers or less			Do.
3998-F	Reports on more than 18 carriers			
	Tabulations of route inspections—collection service.	Annually	As soon as practicable after completion of inspection.	
3998-G	Reports on 18 carriers or less			Do.
3998-H	Reports on more than 18 carriers			
	<i>b. Second- and third-class</i>			
1810	Report of inspection of city and village carrier routes.	Annually	As soon as practicable after inspection.	Do.
1840	Memorandum of city and village carriers' work performed for 5 consecutive days.	do	As soon as practicable after count	Do.
1840-B	Memorandum of collectors' work for 5 full consecutive days.	do	As soon as practicable after count	Do.
1840-C	Memorandum of parcel post carriers' work for 5 full consecutive days.	do	do	Do.
3998	Report of inspection of carrier's route	do	As soon as practicable after inspection	Do.
3998-A	Report of inspection of parcel post route	do	do	Do.
3998-B	Report of inspection of collection route	do	do	Do.

Offices having rural routes			Bureau of Operations, Division of Rural Service.		
4041	Voucher for payment of road, bridge, or ferry toll (from rural carrier offices where applicable).	Quarterly	5th day after end of quarter	Do.	
4060	Report of business transacted at rural stations (from offices with rural stations).	Annually	January 15	Do.	
4240	Count of mail by rural carrier	do	May 20	Do.	
4248	Report of inspection of rural route	do	May 31	Do.	
4251	Certificate of service of regular rural carrier	Semi-annually	3d day before end of pay period	Paying office for rural carriers.	
4253	Certificate of service for substitute rural carrier.	do	do	Do.	
4254-A	Certificate of service of clerk in charge of rural station (by offices having rural stations).	do	do	Do.	
Offices having star routes			Division Superintendent, Postal Transportation Service.		
5400	Report of performance of star route service (from termini and reporting offices).	do	Immediately after last day of service of month.	Bureau of Transportation, Division of Highway and Contract Service.	
5449	Star route weight report (from designated offices).	do	do	Bureau of Transportation, Division of Transportation Accounts.	
2203	Certificate of performance of Alaska star service (by termini offices).	do	On completion of last trip for month.		
Offices having mail-messenger service			Bureau of Transportation, Division of Highway and Contract Service.		
2242	Certificate of performance of mail-messenger service.	Quarterly	After close of each quarter	Bureau of Transportation, Division of Transportation Accounts.	
2859	Certificate of performance of railroad side service (from offices where mail messenger service is performed by railroad company).	do	do		
Offices having steamboat, or electric or cable car service			Do.		
2226	Certificate of performance of steamboat service.	Monthly	On completion of last trip for month	Do.	
5067	Report of electric and cable car service.	do	After close of each month	Do.	

SCHEDULES OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued

106. All offices—Continued

Form No.	Description	Frequency	Final submission date	Submitted to—
Offices on air-mail routes				
2709-----	Monthly poundage report of air-mail dispatched.	Monthly----	After close of each month-----	Bureau of Transportation, Division of Air Service.
2715-A-----	Report of weight and destination of air-mail dispatched (from designated stop offices).	do-----	10th of following month-----	Bureau of Transportation, Division of Transportation Accounts.
2998-----	Report of weights of mail of foreign origin conveyed by United States air mail service (when applicable).	do-----	After close of each month-----	Bureau of Transportation, Division of Air Service.
International exchange offices				
2701-----	Report of foreign air mail dispatched	do-----	do-----	Do.
2710-----	Weight of air mail in transit (AV-2)	do-----	do-----	Do.
2905-----	Statement showing the number of United States mail sacks employed for the dispatch of mails abroad, and number of sacks returned.	do-----	As soon as practicable after close of each month.	Bureau of Transportation, Division of International Service.
2928-----	Statement showing the number and weight of foreign transit closed mails dispatched abroad by United States exchange offices.	do-----	do-----	Do.
2929-----	Statement showing weight of foreign closed mails, dispatched by exchange offices.	do-----	do-----	Do.
2941-----	Waybill of foreign air-mail dispatched	do-----	After close of each month-----	Bureau of Transportation, Division of Air Service.
2942-----	Delivery lists of foreign air mail dispatched	do-----	do-----	Do.
2963-----	Statement of weights of mail dispatched by steamers.	Each dispatch.	After sailing of each steamer-----	Bureau of Transportation, Division of International Service.
2963-C-----	Statement of weight of mail dispatched by steamers. Submitted for each dispatch, except on vessels of countries not members of the Postal Union of the Americas and Spain.	do-----	After sailing of each steamship-----	Do.
2963-D-----	Statement of weight of mail dispatched by steamers. Submitted for each dispatch, except on vessels of countries not members of the Postal Union of the Americas and Spain.	do-----	do-----	Do.

2964-----	Report of parcel-post exchanged with foreign countries.	Quarterly----	As soon as practicable after close of each quarter.	Do.
2973-A-----	Summary statement of parcel post exchanged between the United States and Canada.	Semiannually-----	End of first week in April and October.	Do.
2983-----	Statement showing the number and weight of parcels dispatched from and received at exchange offices.	-----do-----	First half of May and November-----	Do.
2998-----	Report of weights of mail of foreign origin conveyed by United States air mail service.	Monthly----	After close of each month-----	Bureau of Transportation, Division of Air Service.
Vehicle service offices				
1809-B-----	Statement of expenditures for vehicles secured under allowances.	Quarterly----	Immediately after close of quarter----	Bureau of Facilities, Division of Budget and Administrative Services.
2202-----	Report of performance—contract vehicle service.	Monthly----	1st of following month-----	Bureau of Facilities, Division of Vehicle Service.
MV-14-----	Estimate of auxiliary and overtime-----	Quarterly----	Immediately after close of previous quarter.	Do.
1809-A-----	Statement of expenditures for personnel vehicle service.	-----do-----	10th day after close of quarter-----	Bureau of Facilities, Division of Budget and Administrative Services.
4502-----	Statement of personnel and substitute hire-----	-----do-----	-----do-----	Bureau of Facilities, Division of Vehicle Service.
4519-----	Balance sheet, motor vehicle, large units-----	-----do-----	-----do-----	Bureau of Facilities, Division of Budget and Administrative Services.
4519a-----	Report of expenditures and outstanding obligations. Motor vehicle, large units.	Monthly----	5th day of following month-----	Do.
4575-----	Report of operations and maintenance. Motor vehicle.	Quarterly----	10th day after close of quarter-----	Do.
4575a-----	Report of operations and maintenance. Motor vehicle, smaller units.	-----do-----	5th day after close of quarter-----	Do.
4576-----	Statement of expenditures, miscellaneous items and water.	-----do-----	10th day after close of quarter-----	Do.
4589-----	Report of trucks overhauled (central repair units).	-----do-----	15th day after close of quarter-----	Bureau of Facilities, Division of Vehicle Service.
1809-c-----	Statement of expenditures for personnel, pneumatic tube service.	-----do-----	5th day after close of quarter-----	Bureau of Facilities, Division of Budget and Administrative Services.
Offices located in Federal buildings				
BOM-52-----	Report of fire in Federal building-----	After each fire.	Immediately-----	Bureau of Facilities, Division of Buildings Management.

SCHEDULE OF ACCOUNTS AND REPORTS TO BE RENDERED—Continued

106. All offices—Continued

Form No.	Description	Frequency	Final submission date	Submitted to—
	Cost ascertainment offices (from designated offices when applicable. Reports cover statistical period unless otherwise specified.)			
	<i>a. Offices of all classes</i>			
1-----	Record of revenue, pieces and weight of originating mail (except fourth-class).	Quarterly---	30 days after close of statistical period.	Bureau of Accounts, Division of Cost Ascertainment.
1-d-----	Record of State Employment Security mailings.	do-----	do-----	Do.
1-c-----	Record of incoming free letter mail from members of United States military and naval forces.	do-----	do-----	Do.
2-----	Revenue pieces and weight, local delivery paid first-class mail.	do-----	do-----	Do.
4-----	Record of miscellaneous special services—international mail.	do-----	do-----	Do.
8-----	Weight of domestic mail by classes and destinations.	Biennially--	Within first month following close of statistical period.	Do.
8a-----	Weight of originating free letter mail from personnel of the United States armed forces and book mailings by destinations.	do-----	do-----	Do.
9-----	Weight of foreign mails by destinations	do-----	do-----	Do.
10-----	Record of special service transactions	Quarterly---	30 days after close of statistical period.	Do.
13-----	Record of originating penalty, franked, free-for-blind, and prisoner-of-war mail (selected offices).	do-----	do-----	Do.
14-----	Record of revenues, pieces and weight of originating fourth-class mail.	do-----	do-----	Do.

16-----	Report of copies, pieces, revenue, and weights of second-class publications, December quarter (offices with 50 publications or less).	Annually----	Jan. 31-----	Do.
18-----	Consolidated report of copies, pieces, revenue, and weights of publishers' second-class mailings, December quarter (offices with more than 50 publications).	-----do-----	-----do-----	Do.
25-----	Weight of incoming foreign and Canal Zone mail (ports of entry and border exchange offices).	Semiannually Oct. 8-14 and Apr. 8-14.	Oct. 31 and Apr. 30-----	Do.
26-----	Weight of incoming, foreign, and Canal Zone mail, by destinations (ports of entry and border exchange offices).	Annually Oct. 8-14.	Oct. 31-----	Do.
51-----	Report of count of pieces and transactions on test rural routes.	Quarterly----	30 days after close of statistical period.	Do.
b. First- and second-class offices only				
3-----	Report of weight, piece, and revenue tests (offices with receipts above \$400,000).	-----do-----	-----do-----	Do.
22-----	Report of volume tests (selected offices)	-----do-----	Within first month following close of quarter.	Do.
29-----	Report of employees' time.	-----do-----	-----do-----	Do.
29-a-----	Report of employees' time—nonpostal service items.	-----do-----	-----do-----	Do.
30-----	Report of expenditures for each quarter	-----do-----	-----do-----	Do.
32-----	Report of tests of mixed items	-----do-----	-----do-----	Do.
40-----	Consolidated report of office time tests of carriers (selected offices).	-----do-----	-----do-----	Do.
41-----	Consolidated report of carriers stops and stop values (selected offices).	-----do-----	-----do-----	Do.
42-----	Report of delivery time observation tests (selected offices).	Annually----	Oct. 31-----	Do.
53-----	Report of floor space used as of Apr. 1	-----do-----	Apr. 30-----	Do.
53-a-----	Report of tests for apportionment of floor space (selected offices).	Quarterly----	Within first month following close of quarter.	Do.
c. Third- and fourth-class offices only				
45-----	Report of outgoing and incoming mails and miscellaneous service transactions.	-----do-----	-----do-----	Do.

CHAPTER XXV

Files and Records

Authority for Disposition

1. Whenever there are in any post office, field office of the Postal Transportation Service, or Post Office Inspection Service an accumulation of records which are not needed in the transaction of current business and are without preservation value, the following action shall be taken:

(a) Records which are listed in this chapter with specific retention periods shall be disposed of promptly upon a determination (1) that the specified retention period has expired, and (2) that further retention is not required under article 3 of this chapter. These determinations shall be made by the respective postmasters, general superintendents and district superintendents of the Postal Transportation Service, and post office inspectors in charge; in case of doubt, inspectors in charge shall be consulted by the others mentioned.

(b) Records not listed in this chapter and records which are listed with indefinite retention periods shall be considered annually. Unless continued retention of the records is necessary to the transaction of postal business or they have other value warranting preservation, a description should be submitted to the inspector in charge with recommendation for a definite retention period. The inspector in charge will obtain necessary authority. No records may be disposed of until authorization appears in this chapter or is received by letter from the inspector in charge. Whenever experience indicates that published retention periods should be shortened or lengthened, recommendation for such change should be submitted to the inspector in charge.

Method of Disposition

2. Disposition of records authorized for disposal shall be made by:

(a) Sale as waste paper: Provided that, unless the said records shall have been treated in such a manner as to destroy their record content, any contract for sale of them shall contain a provision prohibiting their resale as records or documents:

(b) Destruction if profitable sale cannot be effected or if necessary to prevent disclosure of information that might be prejudicial to the interests of the Government or of individuals.

Exceptional Retention

3. When there has arisen an action at law or equity either by or against the United States involving the postal service, or any prosecution under the laws of the United States, all files and records relating to the cause of action shall be retained until otherwise instructed.

Penalty for Improper Treatment

4. Title 18, United States Code, section 2071, provides that:

(a) Whoever willfully and unlawfully conceals, removes, mutilates, obliterates, or destroys, or attempts to do so, or, with intent to do so takes and carries away any record, proceeding, map, book, paper, document, or other thing, filed or deposited with any clerk or officer of any court of the United States, or in any public office, or with any judicial or public officer of the United States, shall be fined not more than \$2,000 or imprisoned not more than 3 years, or both.

(b) Whoever, having the custody of any such record, proceeding, map, book, document, paper, or other thing, willfully and unlawfully conceals, removes, mutilates, obliterates, falsifies, or destroys the same, shall be fined not more than \$2,000 or imprisoned not more than 3 years, or both; and shall forfeit his office and be disqualified from holding any office under the United States.

RETENTION PERIODS

5. The time limits herein prescribed are the minimum. Items must not be disposed of prior to the expiration of the retention periods shown. Records pertaining to matters which are the subject of inquiry, claim, or investigation shall be retained for such period beyond the time limits specified as may be necessary to adjust the cases. Other records should be disposed of promptly upon the expiration of the specified retention periods unless there is a definite service need for further retention.

If any forms or items herein listed become a part of a case or of any other file for which a different retention period is prescribed, the retention period of the entire file rather than of its component parts will govern.

Numbered Forms

6. The retention periods for numbered and lettered forms are as follows:

<i>Form No.</i>	<i>Retention period</i>
A-----	3 years.
A-5-----	Destroy upon receipt of revised edition.
A-7-----	Do.
A-8-----	Do.
A-9-----	Do.
A-22-----	3 years.
ASB-1-----	1 year, except those on which paying postmasters have entered check numbers to be retained permanently.
ASB-2-----	6 months, except those on which paying postmasters have entered check numbers to be retained permanently.
ASB-2a-----	Do.
ASB-2 special-----	6 months.
AV-2-----	3 years.
B/A-1-----	1½ years.
B/A-2-----	6 months.
B/A-3-----	Do.
B/A-4-----	Do.
B/A-5-----	Do.
B/A-6-----	Do.
B/A-10-----	Until amended.
B/A-47-----	1 year.
B/A-50-----	2 years.
B/A-150-----	Do.
B/A-151-----	Do.
B/A-201-----	1 year.
BOM-1-----	Permanent.
BOM-2-----	Do.
BOM-4-----	5 years.
BOM-5-----	Do.
BOM-6-----	Do.
BOM-7-----	Do.
BOM-8-----	Indefinitely.
BOM-9-----	3 years.
BOM-10-----	5 years.
BOM-11-----	Do.
BOM-13-----	Do.
BOM-13F-----	Do.
BOM-18-----	1 year as card becomes inactive.
BOM-21-----	5 years.
BOM-22-----	Indefinitely.
BOM-23-----	1 year.
BOM-24-----	Indefinitely.
BOM-25-----	Do.
BOM-29-----	1 year.
BOM-31-----	Permanent.
BOM-38-----	Indefinitely.
BOM-41-----	2 years.
BOM-47-----	4 years.
BOM-52-----	1 year.
BOM-53-----	2 years.
BOM-62-----	Indefinitely.
BOM-62A-----	Do.
BOM-102-----	3 years.
BOM-103-----	5 years.
BOM-104-----	3 years.
C-11-----	Do.
C-16-----	Do.
C-18-----	Do.
C-22-----	5 years.
C-24-----	8 years.
CA-2-----	3 years; or until transfer of employee to another agency; or to another organization within the same agency if the Official Personnel Folder is to be maintained by that other organization; or until separation of employee from Federal Service, whichever is shorter.
CA-3-----	Do.
CA-4-----	Do.
CA-4A-----	1 year after close of quarter to which related.
CA-13-----	1 year.
CA-27-----	1 year after close of quarter to which related.
CA-35-----	Do.

Form No.

Retention period

Cir. III-----	Until obsolete.
D-605-----	2 years.
DEL-510-----	1 year.
DSS-1-----	Until pledge is canceled or modified.
DSS-2-----	6 months.
DSS-3-----	Do.
E-7-----	2 years.
E/A-16-----	10 years.
Envelope No. 47-----	Obsolete—6 months.
Envelope No. 49-----	1 year.
Envelope No. 53-----	Obsolete—6 months.
Envelope No. 87-----	60 days, if contents are intact.
Envelope No. 90-----	May be disposed of as waste immediately if no irregularity or discrepancy is involved. Retain for 6 months or longer if necessary, if bearing any evidence of "bad order," tampering, or if a shortage of contents was noted.
Envelope No. 94-----	Do.
Envelope No. 103-----	60 days, if contents are intact.
FAM-----	3 years.
FL-34-A-----	5 years.
FL-135-----	Do.
FL-142-----	3 years except when relating to open accounts.
I-22-----	2 years.
Item 28-----	1 year.
J-----	3 years.
L-----	Do.
L-1-----	6 years.
L-22-----	1 year.
M-----	Obsolete—3 years.
M-1-----	4 years.
M-22-----	3 years.
M-22-A-----	Do.
MLS-03-----	4 years.
MLS-07-B-----	Do.
MLS-08-----	Do.
MLS-022-----	2 years.
MLS-023-----	4 years.
MLS-Ex. 304-----	Do.
MLS-Ex. 305-A-----	Do.
MLS-Ex. 306-----	Do.
MLS-Ex. 308-----	Do.
MLS-Ex. 309-----	Do.
MLS-Ex. 309-A-----	Do.
MLS-Ex. 315-----	Do.
MLS-Ex. 315-A-----	Do.
MLS-Ex. 316-----	Do.
MLS-Ex. 320-----	Do.
MLS-Ex. 321-----	Do.
MLS-Ex. 321-A-----	Do.
MLS-0-21-----	2 years.
MLS-S-2-----	5 years.
MLS-S-8-----	4 years.
MLS-S-11A-----	Do.
MLS-2-A-----	5 years.
MLS-6A-----	3 years.
MO-779-----	5 years.
MU-18-----	3 years.
MU-65-----	2 years.
MV-67-----	3 years.
MV-101-----	4 years.
N-----	3 years.
N1-----	5 years.
O-----	1 year.
O1-----	Do.
O5-----	2 years.
O7-----	Do.
O9-----	7 years.
O13-----	1 year.
O17-----	Do.
O17-FC-----	3 years.
O17 (Recap.)-----	1 year.
O17 Special-----	Do.
O17 Sta-----	3 years.
O20-----	5 years.
O22-----	2 years.
O23-----	3 years.
O23-A-----	Do.
O23-B-----	Do.
O23-C-----	Do.
O23-D-----	Do.
O23-S-----	Do.

<i>Form No.</i>	<i>Retention period</i>	<i>Form No.</i>	<i>Retention period</i>
O23-SAB-----	5 years.	SPL-388-----	Do.
O23-SC-----	Do.	SR-26-----	4 years.
O24-----	Do.	VB-8-----	3 years.
O24-A-----	Do.	W-2-----	1 year.
O24-SD-----	Do.	W-4-----	Until employee separates or executes revised Form W-4.
O25-----	1 year.	WS-3288-----	5 years.
O25-T-----	Do.	WS-3370-----	Do.
O26-----	2 years.	WS-3371-----	Do.
P-----	1 year.	X-----	6 years.
PS-44-----	Obsolete—5 years.	X-4-----	3 years.
PS-159-----	1 year.	XI-----	Until new edition.
PS-300-----	15 years after account is closed or until depositor applies on Form PS-600.	XIV-----	Do.
PS-300-B-----	Do.	1 (Standard)-----	2 years.
PS-301-A-----	1 year.	1 (Treasury) (Certificate of Deposit)-----	3 years.
PS-302-----	15 years after account is closed.	1 (Treasury) (Purchase Authority.)-----	Do.
PS-304-----	Do.	2 (Standard)-----	3 years after expiration of lease.
PS-305-----	6 months after claim of depositor is settled.	22-----	1 year.
PS-309-----	Need not be retained.	22-A-----	Do.
PS-310-----	3 months from date of last entry.	22-B-----	2 years.
PS-311-----	3 months.	22-C-----	Do.
PS-311-A-----	1 year.	23-----	3 years.
PS-311-B-----	Do.	26 (Standard)-----	Obsolete—5 years.
PS-311-F/C-----	Do.	27 (Standard)-----	Do.
PS-312-----	3 months.	28 (Standard)-----	Do.
PS-312-A-----	1 year.	33-----	2 years.
PS-313-----	Do.	33 (Standard)-----	3 years after settlement of contract.
PS-313-A-----	Do.	36 (Standard)-----	3 years.
PS-314-----	Do.	37 (Standard)-----	1 year.
PS-315-----	15 years after account is closed—original; 3 months—duplicate.	40 (Standard)-----	3 years after settlement of contract.
PS-315-A-----	Do.	40 (G. A. O. Form)-----	5 years.
PS-316-----	1 year—stubs.	66-----	1 year from end of quarter to which it relates.
PS-317-----	1 year from last entry.	67-----	Do.
PS-319-----	3 months.	83A-----	6 months—obsolete.
PS-320-----	6 months.	85-----	4 years.
PS-320-A-----	Do.	88-----	2 years.
PS-400-----	1 year.	88-B-----	Do.
PS-401-----	Obsolete—5 years.	88-C-----	Do.
PS-402-----	Do.	89-B-----	Do.
PS-512-----	1 year.	91-----	5 years.
PS-515-----	5 years.	92 (Standard)-----	Do.
PS-519-----	1 year.	93-----	Do.
PS-527-----	Obsolete—5 years.	94-----	Do.
PS-541-----	3 months.	95-----	Do.
PS-541-C/A-----	Do.	95-A-----	1 year.
PS-600-----	15 years after account is closed.	96-----	5 years.
PS-600-A-----	Do.	102-----	8 years.
PS-600-C-----	Obsolete—5 years.	143 (G. A. O. Form)-----	2 years.
PS-601-----	3 months.	155-G-----	7 years.
PS-602-----	Need not be retained.	199-----	4 years.
PS-603-----	Do.	214-----	2 years.
PS-608-----	1 month.	264-----	Do.
PS-621-----	6 months.	311 T/C-----	1 year.
PS-621-A-----	3 years.	314-R-----	2 years.
PS-621-B-----	Until end of calendar month.	500-----	Indefinitely.
PS-622-----	3 months.	501-----	3 years.
PS-622-A-----	Until money order account is reimbursed.	501-E-----	Indefinitely.
PS-630-----	1 year.	513-----	3 years in post offices; 10 fiscal years in division headquarters of Inspection Service.
PS-630-A-----	Orig. 3 years; copies 1 year.	513-A-----	3 years.
PS-630-C/A-----	Do.	520-----	4 years after last entry.
PS-631-----	Until monthly report is completed.	530-----	3 years.
PS-632-----	Do.	540-----	Do.
PS-704-----	1 year.	541-----	Do.
PS-704-A-----	4 years.	542-----	Do.
PS-704-R-----	1 year.	543-----	5 years.
PS-705-----	3 years.	565-----	Do.
PS-705-A-----	1 year.	565-A-----	Do.
PS-706-----	3 years.	574-----	Indefinitely.
PS-706-A-----	1 year.	580-----	1 year.
PS-706-A-709-----	Do.	599-----	Indefinitely.
PS-708-----	3 years.	600-----	During incumbency of present postmaster and in no case less than 5 years.
PS-708-T/F-----	Do.	601-----	Do.
PS-709-----	Do.	606-----	1st and 2nd class offices 5 years, 3d and 4th class offices 1 year.
PS-711-----	Do.	608-----	5 years.
PS-913-----	1 year.	638-----	3 years.
S-27-----	5 years.	639-----	Do.
SM-2-----	4 years.		
SP-54-----	6 years.		
SP-65-----	Do.		
SP-69-----	Do.		
SP-300-----	7 years.		
SPL-387-----	2 years.		

<i>Form No.</i>	<i>Retention period</i>
648.....	10 fiscal years.
662.....	3 years.
663 (Postmaster to collect fee for trace of ordinary, registered, or insured foreign mail).	Do.
663 (Record of transferred registered mail).	5 fiscal years.
664.....	3 years.
665.....	Do.
666.....	Do.
667.....	Do.
668.....	Do.
669.....	Do.
670.....	Do.
671.....	Do.
672.....	Do.
673.....	Do.
675.....	Do.
677.....	Do.
692.....	Do.
693.....	6 fiscal years in post offices; in division headquarters of Inspection Service until authority is received to destroy files listed thereon.
693-A.....	Do.
694.....	3 years.
694-A.....	Do.
694-B.....	Do.
694-C.....	Do.
704-R.....	Obsolete—1 year.
713.....	3 years.
716.....	Destroyed with wrapping.
801.....	2 years.
802.....	Do.
803.....	Do.
804.....	Do.
808.....	Do.
810.....	Do.
811.....	Do.
815.....	Do.
835.....	3 years.
904.....	Copies of reports rendered before adoption of Form 950 to be retained permanently. Copies of reports rendered after adoption of Form 950 to be retained 1 year.
905.....	Do.
911.....	3 months.
912.....	Original, permanently; duplicate, 3 months; triplicate, until shipment is acknowledged.
913.....	1 year.
914.....	Do.
917.....	6 months.
919.....	1 year.
920.....	6 months after extended maturity date of bond.
922.....	Duplicate record copy, until bonds are reissued.
925.....	Permanent.
927.....	2 years.
927-A.....	1 year.
929.....	Duplicate, 6 months; triplicate, until bonds are mailed.
929-S.....	6 months.
937.....	Do.
937-A.....	Do.
937-B.....	1 month.
940.....	1 year.
940-A.....	Orig. 3 years; copies 1 year.
940-C/A.....	Do.
950.....	Permanent.
950-T/F.....	Do.
974.....	1 year.
976.....	Do.
979-A.....	3 months.
983.....	1 year.
983-A.....	3 years.
983-C/A.....	Do.
985.....	Do.
989.....	Do.

<i>Form No.</i>	<i>Retention period</i>
990.....	Remittance letter and receipt—1 year.
990-A.....	1 year.
991.....	Do.
1001.....	1 year.
1002.....	Do.
1005.....	Until postmaster is separated.
1006.....	Do.
1012 (Standard)....	3 years (copy used for local accounting purposes.)
1012-a (Standard)...	5 years.
1012-b (Standard)...	3 years (copy used for local accounting purposes.)
1012-c (Standard)...	5 years.
1012-d (Standard)...	Do.
1012-e (Standard)...	Do.
1013 (Standard)....	3 years.
1013-c (Standard)...	5 years.
1019 (Standard)....	1 year.
1027 (Standard)....	6 months.
1028.....	Indefinitely.
1028-A.....	1 year.
1034 (Standard)....	3 years. (Copy used for local accounting purposes.)
1034-A (Standard)...	3 years.
1035 (Standard)....	3 years. (Copy used for local accounting purposes.)
1035-A (Standard)...	3 years.
1036.....	Indefinitely. (Not to be confused with Standard 1036.)
1036 (Standard)....	5 years.
1036-A.....	1 year.
1038 (Standard)....	2 years.
1038a (Standard)...	Do.
1039 (Standard)....	Do.
1040 (Standard)....	5 years.
1044 (Standard)....	Do.
1046 (Standard)....	Do.
1057.....	1 year.
1058.....	Do.
1058a (Standard)...	5 years.
1059 (Standard)....	Do.
1060 (Standard)....	1 year.
1061 (Standard)....	5 years.
1062 (Standard)....	Do.
1062a (Standard)...	Do.
1062b (Standard)...	Do.
1064 (Standard)....	Do.
1068-A (Standard)...	Do.
1068-C (Standard)...	Do.
1075.....	3 years.
1077.....	7 years.
1080 (Standard)....	5 years.
1080a (Standard)...	Do.
1080b (Standard)...	Do.
1080c (Standard)....	Do.
1081 (Standard)....	Do.
1087.....	1 year.
1090 (Standard)....	5 years.
1091 (Standard)....	5 years. (Telephone service statement.)
1091.....	Permanent. (Box and key deposit register.)
1091½.....	Permanent.
1091-A.....	Do.
1091-B.....	Do.
1092.....	2 years after surrender of box.
1092½.....	Do.
1093.....	Do.
1094.....	2 years after surrender of box. (Application for keys.)
1094 (Standard)....	4 years. (Tax exemption certificate.)
1094-C (Standard)...	5 years.
1096 (Standard)....	Do.
1096.....	3 years.
1098 (Standard)....	5 years.
1100 (Standard)....	1 year.
1102 (Standard)....	Do.
1103a (Standard)...	Do.
1105.....	5 years after employee leaves service.
1107 (Standard)....	1 year.
1108a (Standard)...	Do.
1109.....	5 years after employee leaves service.
1109-A (Standard)...	5 years.
1113.....	5 years after employee leaves service.

<i>Form No.</i>	<i>Retention period</i>	<i>Form No.</i>	<i>Retention period</i>
1113-A (Standard)	5 years.	1549	Obsolete—6 months—Continued
1117	Indefinitely.	1549-B	Do.
1124	1 year.	1550	5 years.
1125	Do.	1550-A	7 years.
1201	Do.	1550-C	3 years.
1205	6 months.	1550-D	Do.
1205-R	Do.	1550-A/C	Indefinitely.
1206	3 months.	1550-C/F	5 years.
1208	1 year.	1550-C/S	Do.
1212	6 months.	1550-C/T	Do.
1215	1 year.	1550-F/C	10 years.
1220	6 months.	1550-H/R	Indefinitely.
1223	Until adjusted.	1550-P/O	Do.
1227	2 years.	1550-Q/R	Obsolete—6 months.
1229	1 year.	1550-R/D	Indefinitely.
1270	5 years.	1550-R/Q	Do.
1280	3 years.	1550-S/C	3 years.
1280-P	Until transcribed to Form 2806.	1550-T/C	10 years.
1280-T	3 years.	1551	Indefinitely.
1281	Do.	1551-S/R	Do.
1282	Do.	1552	2 years.
1282-S	Do.	1552-S	Do.
1283	Do.	1553	3 years.
1412-X	4 years.	1553½	2 years.
1423	7 years.	1556	Obsolete—3 years.
1447	5 years.	1558 (clerk's and carrier's vacation allowance).	5 years.
1447-A	Do.	1558 (Record and postal account book).	30 days.
1459	Do.	1558-B	5 years.
1459-A	Do.	1558-C	Do.
1459-B	Do.	1558½ (Fourth-class postmaster's quarterly account record).	Obsolete—6 months.
1500	Obsolete—6 months.	1560	5 years.
1500-A	Do.	1561	2 years.
1501	Do.	1564	Do.
1501-G	Do.	1565	3 years.
1501-V	5 years.	1565½	9 years.
1502	Obsolete—6 months.	1566	7 years.
1502-A	Do.	1566-D	Do.
1503	2 years.	1566½	3 years.
1506	30 days.	1567	1 year.
1508½	2 years.	1567-F	2 years.
1508½-B	Do.	1567-I	Do.
1509	1 year.	1569	3 years.
1510	3 years.	1569-B	Obsolete—6 months.
1510-A	Do.	1569½	Do.
1513-A	2 years.	1570	3 years.
1516	1 year. If record of claim 4 years.	1571	1 year.
1517	2 years.	1572	Do.
1517-A	Do.	1573	2 years.
1518	Do.	1574	4 years.
1519	3 years.	1574-S	1 year.
1521	2 years.	1575	2 years.
1522	Do.	1576	Do.
1524	Do.	1576-A	Do.
1525	5 years.	1577	3 years.
1525-A	8 years.	1578	2 years.
1525-1	5 years.	1578-F	Do.
1525-2	Do.	1579	1 year.
1525-3	Do.	1580	2 years.
1526-P	3 years.	1580-A	Do.
1526-R	Obsolete—6 months.	1580-B	Do.
1526-S	Do.	1580-BF	Do.
1528½-S	2 years.	1580-C	Do.
1529	5 years.	1580-CF	Do.
1529½	8 years.	1580-F	Do.
1529-1	5 years.	1581	Do.
1529-2	Do.	1581-F	Do.
1529-3	Do.	1582	Do.
1529-A	Do.	1582-F	Do.
1529-r	10 years.	1583	3 years.
1530	Indefinitely.	1584	1 year.
1531	Do.	1585	2 years.
1532	Do.	1586	4 years.
1533	Do.	1589	3 years.
1533-A	Do.	1589-B	4 years.
1534	Do.	1590	3 years.
1535	Do.	1590-C	Do.
1536-A	2 years.	1590-S	Do.
1537	Do.	1591	Do.
1538	4 years.	1591-A C	Obsolete—3 years.
1539	2 years.	1591-B	Do.
1540-A	8 years.	1591-X	4 years.
1545-B	3 years.		
1545-C	Do.		
1545-D	Do.		
1545-T	7 years.		
1545-T/C	6 years.		
1547	Obsolete—6 months.		
1547½	Do.		

Form No.	Retention period
1592.....	3 years.
1592-E.....	6 years after employee is separated.
1592-S.....	Indefinitely.
1592-W.....	Obsolete—3 years.
1592-X.....	Obsolete—4 years.
1593.....	3 years.
1593-A.....	Do.
1593-B.....	Do.
1593-S/C.....	Do.
1594.....	Do.
1594-A.....	Do.
1594-B.....	Do.
1594-F.....	Do.
1594-L.....	Do.
1594-S.....	Do.
1597.....	Do.
1598.....	Do.
1622.....	7 years.
1623.....	Obsolete—6 months.
1624.....	3 years.
1665.....	Obsolete—6 months.
1665½.....	Do.
1705-A.....	5 years.
1706.....	2 years.
1737-A (Treasury).....	5 years.
1804.....	Do.
1805.....	Do.
1809.....	Do.
1809-A.....	3 years.
1809-B.....	5 years.
1810.....	3 years.
1810-A.....	Do.
1813.....	Do.
1813-A.....	Do.
1817.....	Do.
1817-A.....	Do.
1817-B.....	Do.
1818.....	Do.
1818-A.....	Do.
1818-B.....	Do.
1833.....	6 months.
1834.....	5 years.
1835.....	2 years.
1838.....	3 years.
1838-A.....	Do.
1838-B.....	Do.
1839.....	Do.
1840.....	Do.
1840-A.....	Do.
1840-B.....	Do.
1840-C.....	Do.
1841.....	1 year at Central Accounting Office; 3 years at District.
1842.....	3 years.
1842-A.....	Do.
1842-D.....	Do.
1842-E.....	Do.
1844.....	Obsolete—6 months.
1845.....	Do.
1846.....	3 years.
1846-A.....	Do.
1847.....	1 year.
1849-D.....	4 years.
1849-E.....	Do.
1850-B.....	3 years.
1850-J.....	Obsolete—6 months.
1853.....	3 years.
1853-A.....	Do.
1853-B.....	Do.
1854.....	Do.
1855.....	Do.
1856.....	Obsolete—6 months.
1858.....	Do.
1906.....	4 years.
1909.....	5 years.
1909-C. D.....	Do.
1909-V. D.....	Do.
1945.....	3 years.
1946.....	Do.
1947.....	Do.
1948.....	Do.
1951.....	4 years.
2006.....	5 years after employee leaves service.
2084 (G. A. O. Form).....	3 years.
2085 (G. A. O. Form).....	Do.

Form No.	Retention period
2087 (G. A. O. Form).....	2 years.
2089 (G. A. O. Form).....	10 years.
2102.....	2 years.
2112.....	4 years.
2113.....	Do.
2114.....	Do.
2136.....	Do.
2201.....	6 years.
2202.....	5 years.
2203.....	2 years.
2226.....	3 years.
2227.....	Do.
2227-A.....	Do.
2242.....	2 years.
2243.....	Do.
2404.....	3 years.
2412.....	Do.
2413.....	Do.
2414.....	Do.
2418.....	Do.
2421.....	Do.
2422.....	Do.
2423.....	Do.
2427.....	Do.
2429.....	Do.
2431.....	Do.
2432.....	Do.
2436.....	Do.
2445.....	Indefinitely.
2446.....	Do.
2504-B.....	Do.
2524.....	3 years.
2531.....	Do.
2531-A.....	Do.
2531-B.....	Do.
2534.....	Indefinitely.
2538-B.....	Obsolete—6 years.
2538-D.....	Do.
2558.....	3 years.
2558-A.....	Do.
2558-B.....	Do.
2558-C.....	Do.
2559.....	Do.
2559-A.....	Do.
2567.....	2 years.
2599.....	6 years.
2627.....	2 years.
2630-B.....	Do.
2633.....	4 years.
2634.....	6 years.
2635.....	4 years.
2636.....	6 years.
2637-A.....	2 years.
2649-A.....	Do.
2657.....	4 years.
2701.....	1 year.
2702.....	Do.
2702-A.....	3 years.
2709.....	1 year.
2710 (A V2).....	2 years.
2713.....	Do.
2713-A.....	3 years.
2715.....	Obsolete—3 years.
2715-A.....	3 years.
2715-B.....	2 years.
2715-C.....	Obsolete—3 years.
2715-D.....	3 years.
2748-D.....	Do.
2751.....	Do.
2753.....	1 year.
2759.....	Do.
2806.....	Indefinitely.
2806-1.....	Do.
2807.....	2 years.
2807-1.....	Do.
2859.....	Do.
2861.....	3 years.
2861-A.....	Do.
2861-B.....	Do.
2862.....	Do.
2863.....	1 year.
2864.....	4 years.
2866.....	3 years.
2866-A.....	Do.
2903.....	Do.
2904.....	4 years.
2905.....	3 years.

<i>Form No.</i>	<i>Retention period</i>	<i>Form No.</i>	<i>Retention period</i>
2906-----	3 years.	3086-----	7 years.
2907-----	Do.	3086-C/A-----	Do.
2907-A-----	Do.	3087-C/A-----	1 year.
2908-----	8 years.	3200-----	Until new list is furnished.
2910-----	Do.	3201-----	Until stock is received.
2912-----	Do.	3201-A-----	Do.
2912 (a)-----	Do.	3201-B-----	Do.
2918 (Notice of postage due).-----	1 year.	3202-----	1 year.
2919-----	Do.	3202-A-----	3 years.
2920-----	Do.	3202-C-----	1 year.
2921-----	Do.	3202-E-----	3 years.
2927-----	8 years.	3206-----	1 year.
2928-----	1 year.	3208-----	Do.
2929-----	8 years.	3209-----	Do.
2932-----	3 years.	3210-----	Do.
2934-----	Do.	3218-----	5 years.
2941 (AV6)-----	2 years.	3222-----	Until adjustment is made.
2942 (AV7)-----	Do.	3223-----	5 years.
2943-----	8 years.	3227-----	Do.
2944 (Receipt for customs duty mail).-----	1 year.	3229-----	Do.
2944 (Open mail transit sheet, Table "O").-----	8 years.	3229-A-----	Do.
2945-----	Do.	3240-B-----	3 years.
2946-----	Do.	3251-----	5 years.
2947-----	Do.	3271-----	3 years.
2948-----	Do.	3274-----	1 year.
2952-----	4 years.	3277-----	Do.
2952-A-----	Do.	3282-----	3 years.
2955-----	1 month.	3284-----	1 year.
2955-A-----	Do.	3286-----	5 years.
2963-----	2 years.	3287-----	Do.
2963-B-----	3 years.	3287-A-----	1 year.
2963-C-----	Do.	3290-----	Do.
2963-D-----	2 years.	3291-----	5 years.
2964-----	Do.	3292-----	Do.
2968-----	3 years.	3294-----	1 year.
2968-E-----	Do.	3295-----	5 years.
2968-F-----	Do.	3295-A-----	3 years.
2968-G-----	Do.	3295-B-----	Do.
2968-H-----	Do.	3295-C-----	5 years.
2968-I-----	Do.	3295-SP-----	3 years.
2968-J-----	Do.	3306-----	Do.
2969-----	Do.	3311-----	1 year.
2970-----	Indefinitely.	3312-----	May be destroyed on receipt of stock if stock received agrees with invoice.
2971-----	3 years.	3323-----	5 years.
2971-A-----	Indefinitely.	3325-----	1 year.
2971-C-----	3 years.	3325-A-----	Do.
2973-----	2 years.	3326-----	Do.
2973-A-----	Do.	3326-A-----	Do.
2974-----	3 years.	3328-----	Do.
2975-----	4 years.	3334-----	5 years.
2980-----	Indefinitely.	3337-----	Do.
2983-----	3 years.	3338-----	1 year.
2985 (Record of dutiable mail re- ceived for de- livery).-----	Do.	3339-----	3 years.
2985-A-----	Do.	3339-A-----	Do.
2986-C-----	2 years.	3339-CA-----	Do.
2986-D-----	3 years.	3339-D-----	Do.
2987-----	Do.	3344-----	8 years.
2988-B-----	Do.	3345-----	5 years.
2992-----	Do.	3346-----	Obsolete—5 years.
2995-----	1 year.	3356-----	Obsolete—3 years.
2998-----	2 years.	3367-----	Until credit is canceled or ad- justed.
2998-A-----	Do.	3367-A-----	Until settled.
3000-----	1 year.	3367-B-----	Until credit is canceled or ad- justed.
3001-----	Do.	3367-C-----	3 years.
3002-----	Do.	3370-----	20 years.
3005-----	Do.	3372-----	3 years.
3008-----	Indefinitely.	3388-----	22 years.
3012-----	1 year.	3437-----	2 years.
3044-A-----	3 years.	3471-----	1 year.
3044-B-----	6 years.	3501-----	3 years after entry ceases to be in force.
3044-C-----	8 years.	3501-A-----	Do.
3044-D-----	1 year.	3501-B-----	Do.
3044-E-----	3 months.	3501-C-----	3 years after registry ceases to be in force.
3080-C/A-----	1 year.	3503-----	3 years after entry ceases to be in force.
3081-----	Do.	3503-A-----	Do.
3081-C/A-----	Do.	3526-----	2 years.
3082-----	Do.	3533-----	1 year.
3083-----	Do.	3539-----	4 years.
3084-C/A-----	Do.	3539-A-----	Do.
3085-----	Do.	3539-L-----	Obsolete—6 months.
		3540-----	1 year.
		3540-A-----	Do.

<i>Form No.</i>	<i>Retention period</i>
3541.....	4 years.
3541-A.....	2 years.
3542.....	4 years.
3543.....	Do.
3544.....	Do.
3544-L.....	Do.
3545.....	Do.
3547.....	1 year.
3547-S.....	Do.
3548.....	Do.
3549.....	Until obsolete.
3550-A.....	Do.
3550-B.....	Do.
3550-C.....	Do.
3551.....	4 years.
3551-A.....	Do.
3551-F.....	Do.
3575.....	1 year.
3577.....	Do.
3578.....	Do.
3578-P.....	Do.
3578-S.....	Do.
3580.....	Do.
3580-A.....	Do.
3582-B.....	Do.
3583-B.....	Do.
3583-F.....	Do.
3584.....	Until obsolete.
3584-B.....	Do.
3601.....	4 years after cancellation.
3601-A.....	Do.
3601-B.....	Do.
3602.....	4 years.
3602-A.....	Do.
3602-PC.....	Do.
3603.....	4 years after permit is canceled.
3603-A.....	4 years.
3603-B.....	Do.
3603-L.....	Do.
3603-S.....	Do.
3604.....	Do.
3605.....	Do.
3606.....	1 month.
3607.....	6 months.
3609.....	4 years.
3609-A.....	Do.
3609-B.....	Obsolete—6 months.
3610-A.....	Until obsolete.
3610-B.....	Do.
3610-M.....	Do.
3612.....	4 years after permit is terminated.
3612-B.....	4 years if for precanceled stamps or precanceled Government stamped envelopes. Applications to mail nonmetered matter must be sent to Division of Letter and Miscellaneous Mail.
3613.....	2 years.
3614.....	4 years after cancellation of permit.
3615.....	Until obsolete.
3616.....	4 years after cancellation.
3617.....	Obsolete—3 years.
3620.....	4 years after cancellation.
3620-A.....	Do.
3620-CC.....	Do.
3622.....	Until obsolete.
3623.....	4 years after cancellation of permit.
3801.....	Orders in force, indefinitely; canceled orders, 4 years.
3801-A.....	Do.
3801-B.....	Do.
3802.....	1 year.
3803.....	2 years.
3805.....	3 years.
3806.....	Do.
3806-S.....	Do.
3807.....	Do.
3808.....	1 year.
3809.....	Obsolete—1 year.
3810.....	2 years.
3812.....	3 years.
3812-A.....	Do.

<i>Form No.</i>	<i>Retention period</i>
3813.....	1 year; if claim is filed, 3 years.
3813-A.....	Do.
3814.....	3 years.
3814-A.....	Do.
3814-B.....	Obsolete—1 year.
3814-C.....	3 years.
3814-D.....	Obsolete—3 years.
3815.....	Do.
3816.....	If delivery office record, 3 years; if mailing office record of return of parcel to sender, 2 years; if mailing office record coupon, 1 year but if claim is filed, 2 years.
3816a-C.....	If delivery office record, 3 years; if mailing office record of return of parcel to sender, 2 years.
3816a-L.....	Do.
3816a-S.....	Do.
3816-B.....	2 years.
3818.....	3 years.
3819.....	1 year.
3820.....	4 years.
3820-A.....	2 years.
3821.....	6 months.
3822.....	Do.
3823.....	Obsolete—3 years.
3824.....	3 years.
3826.....	1 year.
3826-A.....	Do.
3829.....	3 years.
3830.....	2 years.
3837.....	Do.
3840-A.....	Indefinitely.
3841-P.....	4 years.
3841-R.....	3 years.
3841-S.....	Do.
3844.....	2 years.
3846.....	3 years.
3846-B.....	1 year.
3846½.....	3 years.
3849.....	Do.
3849-B.....	1 year; if claim is filed, 3 years.
3849-BP.....	Do.
3849-D.....	1 year.
3850.....	3 years.
3851.....	2 years.
3852.....	Do.
3852-LL.....	Do.
3853.....	Do.
3853-LL.....	Do.
3854.....	Do.
3854-LL.....	Do.
3855.....	Do.
3858.....	Do.
3859.....	3 years.
3860.....	Do.
3867.....	2 years, but 3 years if final
3867-F.....	4 years.
3868.....	2 years.
3873.....	Do.
3874.....	Do.
3875.....	Do.
3877.....	3 years.
3877-A.....	1 year; if claim is filed, 3 years.
3877a-LL.....	Do.
3877-LL.....	3 years.
3878.....	Obsolete—2 years.
3880.....	1 year.
3881.....	3 years.
3881-A.....	1 year; if claim is filed, 3 years.
3881a-LL.....	Do.
3881-LL.....	3 years.
3882.....	Do.
3882-A.....	1 year; if claim is filed, 3 years.
3882-LL.....	3 years.
3882a-LL.....	1 year; if claim is filed, 3 years.
3883.....	3 years—registered; 1 year—insured; if claim is filed, 3 years.
3883-A.....	Do.
3888.....	2 years.
3893.....	Obsolete—6 months.
3896.....	3 years.
3897.....	Do.

<i>Form No.</i>	<i>Retention period</i>	<i>Form No.</i>	<i>Retention period</i>
3900-----	3 years.	4253-----	3 years—original at paying office.
3900-A-----	Do.		2 years—duplicate at certifying office.
3900-B-----	Do.	4254-A-----	3 years—original at paying office.
3900-C-----	Do.		2 years—duplicate at certifying office.
3900-D-----	Do.	4255-----	1 year.
3900-E-----	Do.	4259-O/V-----	7 years.
3901-----	Do.	4259-S/V-----	Do.
3901-A-----	Do.	4260-----	3 years.
3901-B-----	Do.	4260-A-----	Do.
3901-C-----	Do.	4260-C/S-----	7 years.
3901-D-----	Do.	4260-F-----	3 years.
3901-E-----	Do.	4260-Q/S-----	2 years.
3901-F-----	Do.	4310-----	5 years.
3901-T-----	Do.	4310-A-----	2 years.
3902-----	Do.	4370-----	Do.
3902-A-----	Do.	4460-B-----	Do.
3902-B-----	Do.	4491-----	5 years.
3902-C-----	Do.	4500-----	3 years.
3902-D-----	Do.	4500-F-----	Do.
3902-E-----	Do.	4501-----	Indefinitely.
3903-----	Do.	4502-----	3 years.
3904-----	1 year.	4503-----	Not filed.
3905-----	6 years.	4511-----	5 years.
3951-----	3 years.	4512-----	Indefinitely.
3953-----	Do.	4512-A-----	Do.
3954-----	Do.	4513-----	Do.
3956-----	2 years.	4515-----	3 years.
3956-A-----	Do.	4516-----	Indefinitely.
3956-C-----	1 year.	4517-----	Do.
3957-----	2 years.	4518-A-----	5 years.
3957-A-----	Do.	4519-----	Do.
3957-B-----	Do.	4519-A-----	Do.
3958-----	4 years.	4520-----	3 years (thick).
3961-A-----	Orig. 5 years; copies 1 year.	4520-----	3 years (thin).
3961-C/A-----	Do.	4520-A-----	3 years (thick).
3961-F-----	1 year.	4520-A-----	3 years (thin).
3961-R-----	Do.	4520-B-----	2 years.
3963-----	2 years.	4520½-----	Do.
3967-----	Indefinitely.	4521-----	10 years.
3970-----	2 years.	4522-----	To be destroyed when they have served purpose.
3971-----	Do.	4525-----	3 years.
3977-----	3 years.	4526-----	1 year.
3979-----	1 year.	4527-----	Do.
3979-S-----	Do.	4527-A-----	2 years.
3980-----	3 years.	4528-----	To be destroyed when they have served purpose.
3982-----	2 years.	4529-----	Indefinitely.
3988-----	3 years.	4530-----	To be destroyed when they have served purpose.
3989-----	5 years.	4531-----	1 year.
3989-A-----	3 years.	4531-F-----	Do.
3989-B-----	Do.	4532-----	Do.
3990-----	Indefinitely.	4533-----	3 years.
3990-A-----	Do.	4534-----	Do.
3990-E-----	5 years.	4535-----	Do.
3991-----	2 years.	4536-----	Do.
3991-A-----	Do.	4537-----	To be destroyed when they have served purpose.
3995-----	4 years.	4538-----	Do.
3996-----	3 years.	4539-----	Indefinitely.
3998-----	Do.	4544-----	Do.
3998-A-----	Do.	4546-----	1 year.
3998-B-----	2 years.	4547-----	Do.
3998-C-----	3 years.	4550-----	Obsolete—5 years.
3998-D-----	Do.	4551-----	2 years from time tire disposed of.
3998-E-----	Do.	4552-----	6 months.
3998-F-----	Do.	4553-----	Do.
3998-G-----	Do.	4554-----	Do.
3998-H-----	Do.	4555-----	3 years.
3999-----	Do.	4556-----	To be destroyed when they have served purpose.
3999-A-----	Do.	4556-A-----	Do.
3999-B-----	Do.	4557-----	Do.
4024-----	1 year.	4558-----	1 year.
4024-A-----	Do.	4560-----	5 years.
4056-----	2 years.	4561-----	Do.
4076-----	5 years after termination of services.	4563-----	Do.
4089-----	4 years.	4564-----	Indefinitely.
4155-----	Obsolete—1 year.	4565-----	3 months.
4232-----	6 months.	4566-----	1 year.
4233-----	Do.	4567-----	Do.
4240-----	2 years.	4568-----	2 years.
4248-----	Do.	4569-----	1 year.
4250-----	3 years.	4570-----	Do.
4250-O/R-----	Do.	4571-----	During life of truck.
4251-----	3 years—original at paying office.	4572-----	Do.
	2 years—duplicate at certifying office.		
4252-----	3 years—original at disbursing office.		
	2 years—duplicate at certifying office.		

<i>From No.</i>	<i>Retention period</i>
4573-----	10 years.
4573-A-----	Do.
4574-----	Do.
4575-----	Do.
4575-A-----	Do.
4576-----	3 years.
4577-----	5 years.
4578-----	10 years.
4580-----	1 year.
4586-----	3 years.
4588-----	Last record of change.
4589-----	3 years.
4589-A-----	Do.
4590-----	Do.
4591-----	To be destroyed when they have served purpose.
4592-----	3 years.
4593-----	5 years.
4594-----	3 years.
4595-----	5 years.
4596-----	1 week after return or receipt of material.
4598-----	Indefinitely.
4602-----	2 years.
4620-----	Do.
4635-----	Do.
4691-----	7 years.
4691-B-----	Do.
4694-----	3 years.
4694-A-----	Do.
4711-M-----	6 years.
4815-----	Term of contract.
4816-----	Indefinitely.
4830-----	Permanent.
4831-----	Do.
4832-----	Do.
4833-----	Do.
4834-----	Do.
4835-----	Do.
4836-----	Do.
4837-----	Do.
4839-----	2 years.
4840-----	Permanent.
4841-----	Do.
4842-----	Do.
4843-----	Do.
4844-----	Do.
4845-----	Do.
4847-----	1 year or until all differences are cleared.
4847-A-----	Do.
4878a-----	Do.
4878-B-----	Do.
4878-D-----	Do.
4911-----	2 years.
4912-----	Do.
4913-----	Do.
4914-----	5 years.
4915-----	Do.
4916-----	2 years.
4917-----	Do.
4918-----	Do.
4919-----	5 years.
4919-A-----	Do.
4920-----	Do.
4920-A-----	Do.
4921-----	Do.
4921-A-----	Do.
4922-----	2 years.
5000-----	Do.
5000-F-----	Do.
5001-----	6 years.
5002-----	1 year.
5003-----	3 years.
5004-----	Do.
5005-----	1 year.
5007-----	3 years.
5008-----	Do.
5009-----	Do.
5010-----	6 years.
5012-----	3 years.
5013-----	2 years.
5014-----	3 years.
5015-----	2 years.
5017-----	6 years.
5018-----	2 years.
5019-----	Indefinitely.
5020-----	3 years.

<i>Form No.</i>	<i>Retention period</i>
5022 (Monthly record of space used).	6 years.
5022 (G. A. O. Form. Proof of depositary balance).	1 year.
5023-----	3 years.
5024-----	6 years.
5025-----	3 years.
5027-----	Do.
5029-----	6 years.
5030-----	4 years.
5031-----	2 years.
5032-----	Do.
5033-----	3 years.
5035-----	1 year.
5036-----	6 years.
5039-----	1 year.
5040-----	Do.
5040-F-----	Do.
5041-----	3 years.
5042-----	Do.
5043-----	Do.
5045-----	Do.
5046-----	Do.
5047-----	Do.
5048-----	1 year.
5049-----	2 years.
5050-----	Do.
5051-----	Do.
5051-F-----	Do.
5052-----	3 years.
5053-----	2 years.
5055-----	Do.
5056-----	1 year.
5057-----	2 years.
5059-----	Do.
5060-----	1 year.
5066-----	3 years.
5067-----	2 years.
5068-----	3 years.
5069-----	Do.
5070-----	Do.
5071-----	Do.
5072-----	Do.
5073-----	Do.
5074-----	Do.
5075-----	Do.
5077-----	Do.
5079-----	1 year.
5080-----	3 years.
5081-----	1 year.
5082-----	2 years.
5083-----	Do.
5084-----	6 years.
5086-----	2 years.
5087-----	Do.
5088-----	Do.
5089-----	Do.
5092-----	6 years.
5094-----	3 years.
5095-----	Do.
5096-----	1 year.
5100-----	3 years.
5102-----	Do.
5103-----	Do.
5104-----	Do.
5106-----	Do.
5107-----	Do.
5108-----	Do.
5109-----	Do.
5110-----	Do.
5111-----	1 year.
5116-----	3 years.
5117-----	Do.
5119-----	4 years.
5120-----	2 years.
5123-----	3 years.
5125-----	Do.
5129-----	2 years.
5134-----	6 years.
5135-----	3 years.
5136-----	1 year.
5138-----	3 years.
5140-----	Do.
5142-----	Do.
5145-----	Do.

<i>Form No.</i>	<i>Retention period</i>	<i>Form No.</i>	<i>Retention period</i>
5148	1 year.	5379	3 years.
5149	3 years.	5379-F	Do.
5150	Do.	5380	Do.
5151	Do.	5382	10 years.
5152	Do.	5382-A	Indefinitely.
5156	1 year.	5382-F	10 years.
5163	2 years.	5399	6 years.
5164	Do.	5400	Do.
5165	Do.	5417 (Notice of	4 years.
5166	Do.	change in star	
5167	3 years.	route).	
5170	Do.	5432	6 years.
5171	Do.	5434	Do.
5178	Do.	5435	4 years.
5179	Do.	5445 (Notice of	Do.
5183	2 years.	change in site of	
5186	3 years.	post office on star	
5195	4 years.	route).	
5196 (P.T.S. corre-	5 years.	5446	Do.
spondence on		5458	6 years.
empty sacks)		5459	Do.
5205	2 years.	5468	Do.
5211	1 year.	5497	Do.
5213	Indefinitely.	5500	3 years.
5214	3 years.	5560 (Treasury	1 year.
5215 (Treasury	6 years.	Form).	
Form).		5783	3 years.
5215-a (Treasury	Do.	6000-A	Indefinitely.
Form).		6001	3 years.
5217	3 years.	6001-B	Do.
5218	9 years.	6001-O	Do.
5219	3 years.	6001-S	Do.
5220	6 years.	6002	Do.
5221	3 years.	6002-A	13 months.
5228	Indefinitely.	6002-B	3 years.
5239	3 years.	6004	Do.
5244	Do.	6006	Do.
5245	Do.	6006-A	Do.
5246	Do.	6009	Do.
5252	6 years.	6010	Do.
5253	Do.	6010-A	Do.
5254	Do.	6011	Do.
5257	3 years.	6011-A	Do.
5258	Do.	6012	Do.
5262	6 years.	6013	Do.
5270	1 fiscal year.	6013-A	Do.
5271	Do.	6013-N	Do.
5272	3 years.	6014	Do.
5272-A	Do.	6015	Do.
5273	6 years.	6016	Do.
5274	3 years.	6019	6 months.
5275	6 years.	6019-A	2 years.
5276	Do.	6021	3 years.
5283	3 years.	6021-A	Indefinitely.
5290	6 years.	6021-B	3 years.
5293	3 years.	6021-C	Do.
5294	Do.	6021-D	1 year.
5295	Do.	6021-E	Do.
5296	1 year.	6022	1 year or until all charges are
5297	3 years.		cleared.
5298	2 years.	6025	3 years.
5299	3 years.	6026	1 year.
5303	Do.	6034	3 years.
5308	Do.	6038	Do.
5311	Do.	6039	Indefinitely.
5321	6 years.	6051	3 years.
5336	3 years.	6056	Do.
5338	Do.	6060	Do.
5339	Do.	6070 (G.A.O. Form).	1 year or until all charges are
5344	Do.		cleared.
5345	Do.	6071 (G.A.O. Form)	Do.
5346	Do.	6074	Do.
5347	Do.	6083	3 years.
5349	2 years.	6106	Indefinitely.
5350	3 years.	6123	3 years.
5351	Do.	6126	Do.
5352	Do.	6148	Do.
5353	Do.	6149	Do.
5364	2 years.	6155	Do.
5364-F	Do.	6157	Do.
5365	6 years.	6158	Do.
5367	3 years.	6162	2 years.
5369	6 years.	6162-A	Do.
5370	2 years.	6193	Do.
5371	Do.	6219	1 year.
5374	3 years.	6232	6 years.
5377	Do.	6264	Indefinitely.
5378	Do.	6318	3 years.
5378-F	Do.	6339	2 years.

Form No.	Retention period	Description	Retention period
6347-----	3 years.	Adjusted service bonds and	3 years.
6387-----	Do.	U. S. savings bonds, cor-	
6387-A-----	Do.	respondence re.	
6397-----	Do.	Advices of paid money orders	Do.
6410-B-----	Do.	(domestic and international).	
6461-----	Do.	Affidavits and certificates re-	Do.
6501-----	Do.	quired for the mailing of	
6503-----	1 year.	pistols.	
6518-----	Do.	Air-mail schedules used at other	1 year.
6549 (Treasury	Do.	offices.	
Form).		Air-mail schemes, schedules, and	2 years.
6572-----	3 years.	pouch orders.	
6577-----	1 year.	Air-mail week, records and cor-	3 years.
6577-A-----	Do.	respondence re.	
6578-A-----	3 years.	Allowances for rent, lighting,	7 years.
6579-----	1 year.	and fuel, correspondence re.	
6580-----	Do.	Annual report of the Postmaster	As long as infor-
6581-----	Do.	General.	mation therein is
6588-----	3 years.		useful.
6594-----	Do.	Annual reports (P. T. S.),	3 years.
6595-----	Do.	correspondence re.	
6598-----	Do.	Assignments and transfers	Do.
6599 (Treasury)	1 year.	(P. T. S.), correspondence and	
6600-----	3 years.	reports re.	
6601-----	Do.	Auxiliary and overtime expendi-	Do.
6602-----	Do.	tures, daily report of.	
6603-----	Do.	Badges (P. T. S.), correspond-	Do.
6618-----	6 months.	ence and reports re.	
6619-----	3 years.	Bank books-----	7 years.
6647-----	Do.	Bank check stubs and spoiled	1 year.
6670-----	6 months.	checks (M. O. B.).	
6686-----	3 years.	Bank checks paid (M. O. B.)----	3 years.
6700-----	Indefinitely.	Bank checks—temporary check-	4 years.
6700-A-----	Do.	ing account.	
6701-----	3 years.	Bank deposit slip, money order	Do.
6701-A-----	Do.	account.	
6701-B-----	Do.	Bank deposit slips, bank state-	Do.
6701-C-----	Do.	ments, check stubs, and pass	
6701-D-----	Do.	books of stations having no	
6701-E-----	Do.	daily balance.	
6701-F-----	Do.	Bank lists of money orders re-	1 year.
6701-G-----	Do.	ceived through clearing house.	
6701-H-----	Do.	Bank pass books-----	4 years.
6701-I-----	Do.	Bank record of station super-	Do.
6701-K-----	Do.	intendent.	
6701-L-----	Do.	Bank statement showing closing	3 years.
6701-M-----	Do.	balance, money-order account.	
6701-N-----	Do.	Bills for services (P. T. S.),	Do.
6719-----	4 years.	correspondence and reports re.	
6741-C/A-----	6 months.	Bonds of employees, correspond-	4 years.
6742-C/A-----	Do.	ence re.	
6743-C/A-----	Do.	Bonds (P. T. S.), correspond-	3 years.
6744-----	3 years from last entry.	ence and reports re.	
6744-A-----	Indefinitely.	Book record of postmarks-----	2 years.
6744-B-----	Do.	Book record of received and de-	12 years.
6744-C/A-----	6 months.	livered, registered, insured, and	
6745-----	Do.	special delivery mail.	
6745-C-----	Orig. 3 years; copies 1 year.	Bulletins from the Department	5 years.
6745-C/A-----	Do.	concerning adjusted service	
6745-D-----	6 months.	bonds.	
6746-C/A-----	Do.	Cage balance sheets-----	2 years.
6749-A-----	Until supplied with new edi-	Canceled checks (postal)-----	3 years.
	tion.	Carfare requests-----	Do.
6752-----	3 years.	Carrier "key sign in" record-----	Do.
6758-----	Do.	Carrier roster changes-----	Do.
6759-----	4 years.	Carriers' change of address cards.	2 years.
6760-----	3 years.	Carriers' estimates—allowances	5 years.
6772-----	10 years.	for auxiliary and vacation from	
6772-A-----	Do.	Department.	
6775-----	Do.	Carriers' office schedules-----	3 years.
6775-A-----	Do.	Cash books—containing mem-	10 years.
6777-----	Do.	orandum record of advance	
6777-A-----	Do.	deposit permit matter trust	
6810-----	Indefinitely.	funds.	
6815-----	1 year.	Cash books—containing mem-	Do.
6843-----	3 years.	orandum record of second-class	
6961-----	Indefinitely.	advance deposit trust funds.	
6991-----	3 years.	Cash journals and blotters-----	3 years.
9005-----	Indefinitely.	Casualties (P. T. S.), corre-	6 years.
9009-----	5 years after employee leaves	spondence and reports re.	
service.		Certificate of deposit, money-	3 years.
		order funds.	
		Check stubs (postal)-----	1 year.
		Christmas delivery tabulations--	3 years.
		Christmas temporary admit-	4 years.
		tance cards and receipts.	
		Circulars of instructions, star-	1 year.
		route service.	

Unnumbered Records

7. The retention periods for unnumbered records are as follows:

<i>Description</i>	<i>Retention period</i>
City delivery service, correspondence re.	3 years.
Classification or organization of lines, offices, and terminal railway post offices, correspondence re.	Do.
Clearing house slips-----	1 year.
Clerk and laborer's estimates—allowances for auxiliary from Department.	5 years.
Clerks' schedules-----	3 years.
Closed pouch service, correspondence and reports re.	6 years.
C. O. D. applications for money orders,	3 years.
C. O. D. business, correspondence re.	Do.
C. O. D. coupons-----	Do.
C. O. D. tags, delivery office portion.	Do.
Commissions (P. T. S.), correspondence and reports re.	Do.
Complaints, miscellaneous (P. T. S.), correspondence and reports re.	1 year.
Completed applications and questionnaires for temporary employees during Christmas mailing season.	5 years.
Copies of :	
Letters concerning Inquiry Division work.	Do.
Letters from Bureau of Finance, re second-class and permit matter.	4 years.
Monthly money order accounts, lists of issued and paid money orders.	3 years.
Monthly postal note accounts and schedules of paid postal notes.	Do.
Quarterly postal accounts and related papers.	Do.
Correspondence addressed to postmasters and superintendents of delivery (I. P. S.).	Do.
Correspondence between stations and main office.	Do.
Correspondence from :	
Bureau of Transportation----	2 years.
District postmasters in regard to postal savings.	3 years.
Solicitor re second-class and permit mail, unmailable matter, etc.	6 years.
Correspondence, M. O. B.-----	3 years.
Correspondence with :	
Bureau of Finance, re c. o. d. insured, registered, second-class and permit matter.	4 years.
Bureau of Finance, re refunds of postage.	1 year.
Bureau of Transportation, re foreign mail schedules, irregularities, etc.	4 years.
Central accounting postmasters concerning district offices being delinquent in submitting quarterly accounts.	3 years.
Department (Bureau of Post Office Operations)—post offices.	6 years.
Department re complaints made by public concerning delays and irregularities in the mails.	1 year.
Division of Post Office Service.	3 years.
General Accounting Office re return of parcel bills on parcels received from foreign countries.	7 years.

<i>Description</i>	<i>Retention period</i>
Correspondence with—Continued	
Holders of business reply, metered and nonmetered permits and second-class matter.	4 years.
Public and postmasters, not involving claims—post offices.	6 years.
Public, postmasters, and Department re repair and servicing of trucks and equipment, not involving claims.	5 years.
Cost ascertainment records-----	3 years from close of quarter to which records pertain.
Cost ascertainment reports (P. T. S.).	3 years.
Coupons of :	
Paid money orders-----	Do.
Paid postal notes-----	1 year.
Philippine Islands money orders paid.	3 years.
Spoiled money orders-----	4 years.
Daily holiday mail report—2 forms used in connection with the daily report required by the Department during the preholiday period.	Do.
Damage to mail or equipment (P. T. S.), correspondence and reports re.	3 years.
Dead letters, correspondence re--	4 years.
Delay to mail matter (P. T. S.), correspondence and reports re.	1 year.
Delivery Division :	
Circulars and orders-----	3 years.
Correspondence re-----	4 years.
Routine work of, correspondence re.	2 years.
Deposit slips from wholesale stamp clerk to postal cashier.	Do.
Dispatching and receiving sheets.	3 years.
Distribution and dispatch of mails (P. T. S.), correspondence and reports re.	Do.
Division of Mails, correspondence re.	Do.
Electric accounting office sheet, local and district.	5 years.
Electric car service (P. T. S.), correspondence and reports re.	6 years.
Electrical accounting tabulated paid money order sheets.	4 years.
Electrical accounting unit first run sheets, money orders paid.	1 year.
Emergency service reports (P. T. S.).	3 years.
Envelope record of loose money from P. T. S.	2 years.
Envelopes and wrappers of registered mails.	1 year.
Equipment reports (P. T. S.)----	3 years.
Equipment, supplies, and quarters, correspondence re.	4 years.
Errors, correspondence and reports.	4 years; if pertain to P. T. S., 1 year.
Estimates of expenditures (P. T. S.), correspondence and reports re.	3 years.
Examinations (P. T. S.), correspondence and reports re.	Do.
Extension of city delivery, approvals of.	4 years.
Facing slips, correspondence re---	2 years.
Federal Reserve bank temporary receipts for deposits.	3 years.
Ferry stubs, driver's coupons and ferry stubs, collectors' coupons.	1 year.
Field printing (P. T. S.), correspondence and reports re.	10 years.
File sheet record—Money Order Division.	5 years.

<i>Description</i>	<i>Retention period</i>
Foreign advices of discrepancies in mail shipments.	4 years.
Foreign registry bills received from China, Japan, Philippines, Mexico, etc.	Do.
Form letter from Bureau of Finance, accepting parcels sealed against inspection, and re parcels containing written matter.	1 year.
Forms (P. T. S.), correspondence and reports re.	3 years.
General delivery and route patrons' address books.	Do.
General letters and instructions issued by Bureau of Post Office Operations.	Until rescinded.
General orders (P. T. S.)-----	2 years.
Health and safety reports (P. T. S.), correspondence and reports re.	3 years.
Holiday mails and service (P. T. S.), correspondence and reports re.	Do.
Illinois Bell Telephone statements covering collections at stations.	6 years.
Incoming parcel post bills from foreign countries.	Do.
Instructions and circular letters issued by Bureau of Facilities.	Until rescinded.
Insured parcel post coupon tags--	O b s o l e t e — 6 months.
Intraoffice Christmas orders.....	4 years.
Intraoffice orders, City Section---	3 years.
Intraoffice orders, Division of Mails.	4 years.
Irregularities in connection with advance dispatch of pouches, correspondence re.	2 years.
Keys—ordinary and registry (P. T. S.), correspondence and reports re.	3 years.
Leases and rental of space (P. T. S.), correspondence and reports re.	6 years.
Letter bill covering air mail dispatched from Venezuela to New York, foreign.	3 years.
Letter boxes at depots (P. T. S.), correspondence and reports re.	Do.
Letter carrier's vacation assignment (book).	4 years.
Letters listing firms remitting short paid postage.	2 years.
Liberty bond interim receipt-----	20 years.
List of :	
Changes in house numbers---	3 years.
Money-order offices, domestic.	7 years.
Money orders presented by banks, memoranda of examiners, collection slips, and other data of a purely temporary nature.	6 months.
Post offices designated for gathering cost ascertainment data.	1 year.
Locks of all kinds (P. T. S.), correspondence and reports re.	3 years.
Mail cranes (P. T. S.), correspondence and reports re.	Do.
Mail equipment—instructions relative to mail locks and keys; directions for operating through registered mail locks and keys; general instructions with reference to mail bags.	As long as in effect.
Mail found loose or in equipment (P. T. S.), correspondence and reports re.	2 years.
Mail messenger service (P. T. S.), correspondence and reports re.	6 years.
Marked copies of publications filed by publishers.	6 months.
Memorandum Defense Stamp Sales report.	3 years.

<i>Description</i>	<i>Retention period</i>
Memorandum of advance deposits received by postal cashier sent to stations.	1 year.
Memorandum of trust fund bank deposit balance furnished to Second Class Section by the postal cashier.	Do.
Memorandum pertaining to car-load shipments of second-class publications and catalogs received by freight and placed in the mails at this office under additional entries and the provisions of sec. 35.4, P. L. & R., 1948, respectively.	5 years.
Miscellaneous correspondence from the office of superintendent of mails.	Do.
Miscellaneous receipts for items found loose in the mails and delivered to sender or addressee.	2 years.
Money-order accounts—copies of monthly accounts, lists of issued and paid money orders.	3 years.
Money-order business, correspondence re.	Do.
Money-order data of a temporary nature (tape lists of those issued, paid or presented to banks for payment).	6 months.
Money-order day book-----	5 years.
Money-order remittance sheet, contract station.	2 years.
Monthly registers and reports of performance of service on star routes at terminal.	Do.
Monthly report of train failures--	6 years.
News letters (P. T. S.)-----	1 year.
Notices, changes in schedules of dispatches, and routine office details.	3 years.
Notification of award of contracts for storage on a month-to-month basis and servicing of trucks and equipment.	5 years.
Obsolete organization sheets (P. T. S.).	3 years.
Order books—maintained in the various sections of the Division of Mails.	4 years.
Paid checks of stations having no daily balance.	2 years.
Paper tape (used), in rolls, class 2,000, cash-accounting machines.	1 year.
Parcel post bill covering parcel post received from foreign countries.	6 years.
Payrolls and salaries, correspondence re.	3 years.
Permit and second-class matter : Copies of letters from Bureau of Finance, re.	4 years.
Personnel:	
Application for leave and supporting papers.	Applications for leave taken immediately prior to separation, attach to individual earning and service card. All others, dispose of 1 year after file is closed or 1 year after date of application.
Certificate files, consisting of requests for certificates of eligibles or certificates of eligibles.	1 year after date of certificate.
Check lists showing net salary payments and names of recipients.	2 years after audit by G. A. O.
Copies of documents duplicated in Official Personnel Folders and not provided elsewhere in this chapter.	6 months after file is closed or 6 months after date of document.

<i>Description</i>	<i>Retention period</i>	<i>Description</i>	<i>Retention period</i>
Personnel—Continued		Personnel—Continued	
Correspondence and forms in operating personnel office relating to individual employees not maintained in Official Personnel Folders:		Individual authorization card and record of payroll allotments:	(a) Dispose of when superseded by new card or on transfer or separation of employee.
(a) Correspondence and forms relating to pending personnel action.	(a) Dispose of when action is completed.	(a) Where record of bond deductions is maintained on earning record card.	(b) Remove to inactive file when superseded or upon transfer or separation; close inactive file at end of each year; dispose of 5 years after close of file.
(b) All other correspondence and forms.	(b) 6 months after file is closed or 6 months after date of document.	(b) Where record of bond deduction is not maintained elsewhere.	
Correspondence in operating personnel office and its subordinate units relating to their administration and operation.	3 years after file is closed or 3 years after date of document.	Individual earning and service cards.	Place in inactive file on transfer or separation of employee; close inactive file at end of each year.
Correspondence, letters, and telegrams offering appointments to potential employees.	If appointment is accepted, destroy immediately. If appointment is declined: (1) Return to Civil Service Commission with reply and application, if name was received from certificate of eligibles. (2) File inside application, if offered as a result of application for temporary or excepted appointment, and dispose of 6 months after file is closed or 6 months after date of application. (3) All others, dispose of immediately.	Medical unit treatment record cards pertaining to an individual.	6 years after date of last entry.
		Memorandum copies of fiscal schedules involved in payroll processing.	2 years after audit by G. A. O.
		Memorandum copies of payroll certification sheets.	2 years after audit by G. A. O.
		Memorandum copies of payrolls:	
		(a) Where earning record card is maintained.	(a) 2 years after audit by G. A. O.
		(b) Where earning record card is not maintained.	(b) 10 years.
		Official Personnel Folder, all copies of correspondence and forms maintained as temporary records in.	Dispose of on transfer or separation of employee, or when 2 years old.
		Official Personnel Folders and comparable files accumulated prior to establishment of the Official Personnel Folder.	Transfer folders of separated employees to inactive file on separation; close inactive file at end of each year.
Employee interview records..	Place in inactive file on transfer or separation of employee and start new inactive file every 6 months; dispose of inactive file 6 months after it is closed or 6 months after transfer or separation of employee.	Pay or fiscal copy of notification of personnel action, exclusive of copy in Official Personnel Folder.	2 years after audit of related pay records by G. A. O.
		Payroll change slips, exclusive of those in Official Personnel Folder.	Audit copy, 2 years after audit by G. A. O. All other copies, 1 month after end of pay period.
Employee suggestion case files.	After closing case, transfer to inactive file, which is closed at end of each year. Dispose of basic copies 5 years after closing file, duplicate copies 2 years after closing file.	Payroll control registers.....	2 years after audit by G. A. O.
		Receipts for war bonds and checks.	3 months after date of receipt.
Health: Copies of statistical summaries and reports relating to employee health retained by reporting unit, and related papers.	2 years after date of summary or report.	Records of leave data transferred.	2 years after file is closed or 2 years after date of document.
Health record case files, comprising forms, correspondence, and related papers documenting employee medical history—except pre-employment physical examinations, disability retirement examinations, and fitness for duty examinations (which may be made a part of the Official Personnel Folder or retained separately).	6 years after date of last papers in file.	Registers of visits to medical or first aid units.	2 years after last date on register.
		Statistical reports in operating personnel office and subordinate units relating to personnel.	2 years after date of report.
		Time and attendance reports.	Copy used in payroll preparation, 2 years after audit by G. A. O.; all other copies, 6 months after end of pay period.
		Unsuccessful applications for appointment and related papers.	6 months after file is closed or 6 months after date of application.

<i>Description</i>	<i>Retention period</i>
Personnel—Continued	
Withholding tax exemption certificates.	Transfer to inactive file upon transfer or separation; start a new inactive file every 6 months and dispose of it 6 months after it is closed; or dispose of individual certificates when superseded.
Postage stamps, correspondence re.	5 years.
Postal accounts, copies of quarterly accounts and related papers.	3 years.
Postal Bulletins-----	10 years in addition to the current year in post offices; 2 years in P. T. S.
Postal Guide, and supplements--	10 years in post offices; 2 years in P. T. S.
Postal Laws and Regulations—post offices.	Retain current and prior edition.
Postal note accounts—copies of monthly accounts and schedules of paid postal notes.	3 years.
Postal savings, correspondence re.	Do.
Postal savings, correspondence from district postmasters re.	Do.
Postal savings, stubs of certificates issued and spoiled.	Indefinitely.
Postal Transportation Service mail route schedules and routine matters, correspondence re.	1 year.
Postmaster's instructions to station examiners.	3 years.
Pouch irregularities, correspondence re.	2 years.
Pouch labels (P. T. S.)-----	60 days, air mail; 30 days, all others.
Pouch orders, scheduled dispatches from P. T. S.	4 years.
Pouch records and reports (P. T. S.).	3 years.
Publications furnished by publishers to show annual statements of ownership.	1 year.
Quarters, supplies, and equipment, correspondence re.	4 years.
Railroad briefs of failures (P. T. S.).	3 years.
Railroad schedules (P. T. S.)----	6 years.
Railroad service (P. T. S.), correspondence and reports re.	1 year.
Railway mail schedules-----	Do.
Railway post office service (P. T. S.), correspondence and reports re.	6 years.
Record of :	
Auction sale of undeliverable magazines.	2 years.
Dead letters-----	7 years.
Dispatch of trucks, receipt and dispatch of pouches.	3 years.
Letters containing valuable enclosures (not money) handled and disposed of by the Dead Letter Branch.	2 years.
Mailing lists corrected-----	Do.
Post office sales-----	10 years.
Revolvers, belts, and Post Office Department keys.	2 years.
Special request envelopes----	3 years.
Stamps and other stamped paper.	Do.

<i>Description</i>	<i>Retention period</i>
Records of mails received from countries signatory to the Convention of the Postal Union of the Americas and Spain.	8 years.
Records (including the weights of transit mails) of United States exchange post offices, of railway post offices, and of the general superintendent, Postal Transportation Service, New York, concerning international mails which may be involved in accounts with foreign countries.	Do.
Reduction of fixed credit motor vehicle stamps.	Obsolete—1 year.
Refunds of postage, correspondence with Bureau of Finance re.	1 year.
Refunds of postage, correspondence with Division of Letter and Miscellaneous Mail and Division of Newspaper and Periodical Mail re.	4 years.
Register lead seals-----	4 years.
Register trace reports for post office inspectors.	2 years.
Registry dispatch bills-----	Do.
Registry receipts, records and reports (P. T. S.).	Do.
Remittance letters, postal savings.	1 year.
Remittance letters sent registered, insured, and c. o. d., retained copies.	Do.
Renewal notices of credit with Treasurer of the United States (M. O. B.).	Do.
Reports of :	
Special-delivery mail-----	2 years.
Station reduction holiday stamp allowance.	3 years.
Reports on :	
Automobile accidents-----	Do.
Unmailable matter found in mails.	4 years.
Reports re operations of the motor vehicle service made on other than regularly stocked forms.	5 years.
Requests for repairs, alterations, etc.	4 years.
Requisition for stamps, clerk----	2 years.
Retirement deductions and compensation charts (former postmaster), correspondence re.	3 years.
Rifled or damaged registers (dossiers).	5 years.
Roster of Christmas carriers----	3 years.
Rulings on mail matter, correspondence re.	15 years.
Rural mails, correspondence re---	3 years.
Rural mails—roster changes, correspondence re.	7 years.
Sacks, correspondence re-----	2 years.
Satchels, correspondence re-----	7 years.
Savings bonds, correspondence re., with postmaster, stations, and individuals.	3 years.
Scales, correspondence re-----	14 years
Schedule of steamers carrying mails.	8 years.
Schemes and scheme changes (P. T. S.).	2 years.
Screen Wagon Services :	
General correspondence, information requested for advertisements, notification of award of service, notices regarding instructions to bidders, and monthly reports.	4 years.
Sea post trip reports-----	Do.
Second-class and permit matter : Copies of letters from Bureau of Finance, re.	Do.

<i>Description</i>	<i>Retention period</i>	<i>Description</i>	<i>Retention period</i>
Semimonthly reports on pay and service (P. T. S.).	3 years.	Stubs of postal savings certificates issued and spoiled.	Indefinitely.
Service rating system (P. T. S.).	6 years.	Stubs of salary checks.....	4 years.
Side service reports (P. T. S.).	Do.	Stubs of U. S. savings bonds.....	1 year from the date the bonds were issued or spoiled.
Space forms (P. T. S.), correspondence re.	Do.		
Space reports (P. T. S.).	Do.	Substitute carrier assignment (book).	4 years.
Specimen file of business reply cards and envelopes.	4 years.	Substitute time, daily report of...	3 years.
Spoiled checks, correspondence re.	1 year.	Superintendent's daybook (time record).	Do.
Stamp sales (daily record).....	10 years.	Supplies, quarters, and equipment, correspondence re.	4 years.
Star route advertisement for carrying mail (pamphlet).	Until obsolete.	Tape, paper (used), in rolls, class 2,000, cash-accounting machines.	1 year.
Star route routine correspondence (P. T. S.).	2 years.	Telegraph service (P. T. S.), correspondence and reports re.	3 years.
Star route service orders and reports (P. T. S.).	6 years.	Telephone service (P. T. S.), correspondence and reports re.	Do.
State list of post offices.....	Same time as Postal Guide.	Terminal P. T. S. routine reports.	Do.
Statements of mail dispatched to foreign countries (except for New York).	1 year.	Transfer clerks' reports.....	Do.
Statements of weights of mails dispatched to foreign countries.	3 years.	Transfer of employees, correspondence re.	7 years.
Station examiner's inventory sheets.	Do.	Travel allowance reports and records (P. T. S.).	3 years.
Station examiner's reports to postmasters.	Do.	Treasury payroll record (copies)..	Do.
Steamboat service (P. T. S.), correspondence and reports re.	6 years.	Treasury savings certificates receipts.	14 years.
Stenographers' notebooks (P. T. S.).	2 years.	Trip reports (P. T. S.).	3 years.
"Stop Payment" lists issued by Federal Reserve banks in connection with payment Adjusted Service Bonds.	7 years.	Typewriters and adding machines, correspondence re.	7 years.
Storage cars and mails (P. T. S.), correspondence and reports re.	6 years.	nworked mail reports and correspondence (P. T. S.).	2 years.
Street car ticket record.....	Do.	Vehicle hire: Quarterly allowances and correspondence.	4 years.
Stubs and receipts from Federal Reserve bank.	3 years.	Vicious dog notices.....	3 years.
Stubs of checks drawn on Treasurer of United States (M. O. B.).	Do.	War Savings stamps, correspondence re.	Do.
Stubs of money orders.....	Do.	War tax internal revenue stamps receipts.	14 years.
		Weekly money order statements.	3 years.
		Weekly schedules division of mails.	4 years.
		Weigher's record of second-class matter.	Do.

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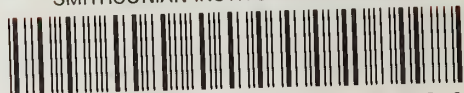
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