

US Postal Laws & Regulations

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Accounts, postmaster



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withhold an amount equal to the pay of the clerk during the time he was absent from duty, until specific instructions are received from the Second Assistant Postmaster-General.

Sec. 235. Payment of Acting Clerks and Substitutes.—An acting clerk is one employed temporarily to fill a vacancy; and no payment is to be made to an acting clerk without specific authority from the Second Assistant Postmaster-General. The receipt taken from such clerk must be signed by himself, be taken on a separate blank (Form No. 1563), and forwarded direct to the Second Assistant Postmaster-General, with the authority for making the payment noted thereon, for the necessary credit. The names of acting clerks should never be put on the regular pay roll.

A substitute is a person employed by a regular clerk to perform his duty during a temporary absence. All sums paid to a substitute must be received for by his principal.

Sec. 236. Deduction of Pay to be Noted.—The cause of every deduction of pay, and the authority for making the same must be noted on the pay roll.

Sec. 237. Keys and Records to be Turned in before Final Settlement.—On the resignation, transfer, suspension, or removal of a postal clerk, final settlement with him will be deferred until the paying postmaster has received from the proper division superintendent a certificate that all mail keys, records, and other property of the Department have been turned over to him.

CHAPTER SIX.

POSTMASTERS' ACCOUNTS AND RETURNS.

Sec. 238. The System of Accounts.—The statutes require the Auditor to close the account of the Department quarterly and transmit to the Secretary of the Treasury quarterly statements of its receipts and expenditures (section 261); and also to certify quarterly to the Postmaster-General an account of the money paid by postmasters out of the receipts of their offices, pursuant to appropriations, on account of the expenses of the postal service. (Section 267.)

All postmasters' accounts and returns of receipts and expenditures must be kept and made accordingly. They are also required to keep in their offices and deliver to their successors a record of all postage stamps, envelopes, books, blanks, and property received from their respective predecessors, or from the Department or its agents, and of all

receipts of money on account of the postal service, and of such other transactions as the Postmaster-General may require. (Section 240.)

To maintain this system of accounts every postmaster is required:

1. To keep in his office a record in conformity to the requirements of sections two hundred and forty, two hundred and forty-one, or two hundred and forty-two.

2. To keep a postal account with the United States; the manner of keeping and rendering which is hereafter explained. The purpose is that every postmaster's account with the United States shall be closed by him and by the Auditor at the end of each quarter during his term of office, and be readily settled finally whenever necessary.

3. To render a quarterly return of the postal business at his post-office to the Auditor, showing the complete revenues and expenditures of the postal service for each quarter distinct from every other quarter, and also the exact balance due to or from the United States; and in the one account embracing not only receipts from the sale of stamps and stamped paper, but from all other sources of revenue, and all postal funds chargeable to him by transfer, deposit, or otherwise, in addition to any balance from a prior quarter, and also all expenditures, disbursements, and deposits lawfully made and credits due to the postmaster during such quarter.

Besides these accounts and records appertaining to the postal service generally, the postmaster is also required further—

1. If a money-order or a postal-note office, to keep separate account of, and separately report all money-order or postal-note business, independently of the postal account, as prescribed in chapter forty-three.

2. At a free-delivery office, to keep and report a separate account of the letter-carrier system, as prescribed in sections two hundred and fifty-four and two hundred and fifty-five.

3. At Presidential offices, to make the monthly reports prescribed in section two hundred and fifty-seven.

4. At all offices, to make the reports prescribed in section two hundred and fifty-six; and such other as may at any time be specially directed by the Department.

Sec. 239. Blanks and Books Furnished.—The proper books and blanks for the keeping and rendition of all the accounts, records, returns, and reports required will be furnished to the postmaster by the First Assistant Postmaster-General (Division of Post-Office Supplies); and postmasters are required to keep such books neatly and correctly according to their design, and subject to examination by inspectors at all times.

Sec. 240. Postmaster's Record.—Every postmaster shall keep a record, in such form as the Postmaster-General shall direct, of all postage stamps, envelopes, postal books, blanks, and property received from his predecessor, or from the Department, or any of its agents; of all receipts in money for postages and box rents, and of all other receipts on account of the postal service, and of any other transactions which may be required by the Postmaster-General; and these records shall be preserved and delivered to his successor, and shall be at all times subject to examination by any special agent of the Department. (R. S., § 3842.)

Sec. 241. Record and Account by Postmasters of Third and Fourth Classes.—Every postmaster of the third and fourth classes shall keep in a book provided for the purpose a record and postal account as follows:

1. An inventory of all desks, cases, fixtures, furniture, canceling, postmarking or rating stamps, ink pads, ink, books, maps, blanks, and Official Guides received from his predecessor or furnished by the Department, upon the form and according to the directions provided.

2. An account, monthly, of all postage stamps, stamped envelopes, newspaper wrappers, newspaper and periodical stamps, special-delivery stamps, postage-due stamps, and postal cards received by him. In this account receipts of stamps and stamped paper, and returns to the Department of damaged stamps and stamped paper, must be entered at the time, and the sales of stamps and stamped paper be entered daily; and the balance on hand and the account should be verified at the end of the quarter. From this stamp account items for the quarterly returns can be readily made up.

3. A monthly summary of all box rents, showing the rental rates and number rented at each rate, respectively, and the total amount of the rents therefor, as indicated by the forms and instructions. This summary should be made up from the list of boxes kept as required by sections four hundred and ninety-four, and two hundred and forty-two. At the end of the quarter the whole should be combined in the quarterly returns according to the instructions and forms provided therefor.

4. An account of all moneys received by him from the sale of waste paper and twine, or other sources of postal revenues.

5. An entry of the amount of every draft transmitted to him by the Department or the Auditor for collection, and of any such returned uncollected, and also of all transfers between money-order and postal accounts at the true date.

6. An entry of all corrections made by the Auditor in his accounts as rendered.

7. A statement of all expenditures made on account of allowances for the office, and as a disbursing postmaster, and for repairs of mail bags

and upon any other postal account, in the manner indicated by the forms and instructions.

8. Entry of any amount specifically allowed by the Department as a credit for losses of stamps or stamped paper by fire, burglary, or other casualty.

9. A daily account of the special-delivery system, showing number of special-delivery letters received, delivered, and forwarded, separately, in appropriate columns.

10. At fourth-class offices, a daily statement, made up by actual count, of the cancellations of stamps on matter actually sent out from his office, including postage-due stamps, and excluding special-delivery stamps.

Sec. 242. Record by Postmasters of First and Second Classes.—Every postmaster of the first and second classes shall keep in a suitable book, separately from his postal account, a record:

1. In the form of an inventory, of all desks, cases, fixtures, furniture, canceling, postmarking or rating stamps, ink pads, canceling ink, books, maps, blanks, Official Guides, and other property of the United States received from his predecessor or furnished from or on account of the Department.

2. An account of all postage stamps of every kind, special-delivery stamps, postal cards, and stamped paper, according to their respective kinds and denominations, received by him, and of all damaged articles of the kind returned to the Department, entered at the proper times, and a daily account of stamps sold. And this account and the stock on hand should be verified by count at least as often as once a week.

3. An account of all the boxes in his post-office, showing the number of all boxes and drawers therein, the number rented, the period when each was rented, with the name of renter and the number of the box, the quarterly rate of rental, and the amounts chargeable for rents, as well as amounts collected.

4. A particular account of all sales of waste paper, twine, or other Government property, giving quantity or amount, date, price, and name of purchaser.

Sec. 243. The Postal Account of Postmasters of the First and Second Classes.—Every postmaster of the first and second classes must keep in a suitable book a postal account, to be closed at the end of each quarter.

In this account he will charge himself with—

1. The balance, if any, due the United States at the close of the preceding quarter; but all balance remaining at the close of such preceding quarter ought to be deposited and the amount credited in the account for that quarter, except in special cases.

2. The amount of stamps and stamped paper of all kinds sold for the day, week, or month preceding the entry, as shown by the stamp account in his record.

3. The amount received from sales of waste paper and twine, or other property.

4. The amount of box rents received for the period since the last entry, as shown by record of box rents.

5. Such deposits as may from time to time be received from other postmasters, when the office is a depository office.

6. Drafts received from the Auditor to be collected; and when credit is taken at the close of the quarter for an uncollected draft then on hand it should be recharged on the debit side at the beginning of the next quarter.

7. Transfers from money-order funds to postal account.

8. Any moneys or debits on postal account from any other source.

9. Corrections of former accounts as per Auditor's statements, when the correction is in favor of the United States.

In this account he will credit himself with—

1. Any balance due to him at the close of the preceding quarter.

2. Corrections of former accounts as per Auditor's statement thereof in favor of the postmaster.

3. Moneys paid for ship and steamboat letters (per sections 836, 837).

4. Amounts paid clerks in post-office as per allowances.

5. Amounts paid for light and fuel, as per allowances.

6. Amounts paid for advertising, as per allowance.

7. Amounts paid for office furniture, as per specific allowance.

8. Amounts for miscellaneous expenses, as per specific allowance

9. Amounts paid for repairs on mail bags.

10. Amounts of transfer drafts paid, drawn upon the postmaster, to be paid from postal funds.

11. Amount paid railway postal clerks, where the postmaster is designated as disbursing agent to pay them.

12. Miscellaneous expenses of railroad transportation, which the postmaster may be specially authorized to pay.

13. Amounts paid for free-delivery service, which the postmaster may be authorized to pay for salaries of letter carriers or incidental expenses.

14. Transfers to money-order funds from postal account.

15. Amount of drafts returned uncollected.

16. Amount of drafts on hand at the end of the quarter uncollected.

17. Deposits of postal funds in designated depositories for which he has received certificates of deposits.

18. Amounts specifically allowed for credits for losses of postage

stamps or other stamped paper by fire, burglary, or other unavoidable casualty.

19. The salary of the postmaster.

20. Fees for delivery of special-delivery articles, to which he is entitled; or, at free-delivery offices, with expenditures made for special-delivery service.

In rendering the quarterly postal account, the debits and credits under each of the above items will be collated, and their sum stated in the corresponding item in the blank on which such account is made. (See form in Appendix.)

QUARTERLY RETURN OF ACCOUNTS.

Sec. 244. Quarterly Account of Receipts.—Every postmaster shall render to the Postmaster-General, under oath, and in such form as the latter shall prescribe, a quarterly account of all moneys received or charged by him or at his office for postage, rent of boxes or other receptacles for mail matter, or by reason of keeping a branch office, or for the delivery of mail matter in any manner whatever. (R. S., § 3843.)

Sec. 245. Quarterly Accounts to be Sworn to.—The Postmaster-General may require a sworn statement to accompany each quarterly account of a postmaster, to the effect that such account contains a true statement of the entire amount of postages, box rents, charges, and moneys collected or received at his office during the quarter; that he has not knowingly delivered, or permitted to be delivered, any mail matter on which the postage was not at the time paid; that such account exhibits truly and faithfully the entire receipts collected at his office, and which, by due diligence, could have been collected, and that the credits he claims are just and right. (R. S., § 3844.)

Sec. 246. Neglect to Render Accounts; Penalty.—Whenever any postmaster neglects to render his accounts for one month after the time, and in the form and manner prescribed by law and the regulations of the Postmaster-General, he and his sureties shall forfeit and pay double the amount of the gross receipts at such office during any previous or subsequent equal period of time; and if, at the time of trial, no account has been rendered, they shall be liable to a penalty of such sum as the court and jury shall estimate to be equivalent thereto, to be recovered in an action on the bond. (R. S., § 3845.)

Sec. 247. Quarterly Return of Postal Account; Directions for Rendering.—In rendering the quarterly return of the postal account postmasters will observe the following directions:

1. It is to be made out upon the blank furnished by the Department,

and written returns will not be audited. A supply of these blanks should be kept on hand sufficient for one year.

2. It must be made up and forwarded immediately after the close of the quarter. The quarters close, respectively, on the last day of March, June, September, and December.

3. The returns must be signed by the postmaster himself, or, in case he be necessarily absent or sick, by his assistant, thus:

JOHN DOE, *Postmaster*,
By RICHARD ROE, *Assistant Postmaster*.

The blank heading must be filled with the name of the post-office, its county and State, and the indorsement thereon must show the class and name of the office, the State, the quarter for which the account is rendered, and the name of the postmaster.

4. The oath at the foot of the account must be subscribed by the postmaster, or by the assistant when the latter renders the account, and must be sworn to before some officer authorized to administer oaths. (See section 272.) But no allowance can be made for fees paid for administering the same.

5. The account is made in duplicate, one copy of which the postmaster retains; and in offices of the third and fourth classes the retained duplicate should be made upon the form provided in the record account book.

6. All statements accompanying the account, and constituting part of the return, are to be made according to the fact.

7. Vouchers for all expenditures must accompany the account; and Presidential postmasters must transmit with their returns a detailed statement of the vouchers accompanying the same. One of the duplicates of each voucher the postmaster will retain and preserve in his office, subject to inspection.

8. Each return with its accompanying papers must be inclosed in one package in which should be included no letter, receipt, or other paper or thing not belonging to the return, and should be addressed to the "AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT, WASHINGTON, D. C." The words "QUARTERLY RETURN" should be plainly written on the package. Presidential postmasters will be furnished by the First Assistant Postmaster-General (Division of Post-Office Supplies), on application, with printed labels, which they are required to paste upon the package containing their quarterly returns, to enable the receiving clerk to distinguish them, on arrival.

Sec. 248. Duty of Postmaster when Returns are Lost.—When a postmaster, having mailed his returns, is notified by the Auditor that it has

not been received, he must forthwith make out duplicate transcripts from the original accounts retained in his possession, and inclose with them the duplicate vouchers kept by him, of which he will make and retain in his office true copies.

Sec. 249. Accounts of Outgoing and Incoming Postmasters.—When a change of postmaster occurs, the outgoing postmaster will render an account and pay the employés of the office to and including the day upon which the office is delivered to his successor; and the successor will render an account and pay the employés for the remainder of the quarter.

No payments should be made by a postmaster for any expenses extending beyond the day on which he turns the post-office over to his successor.

Sec. 250. Accounts of Deceased Postmasters.—When a postmaster dies, the sureties having taken charge of the post-office, and designated one of their number or some other competent person to act as postmaster, as prescribed in section four hundred and forty-eight, he must render an account in the name of the late postmaster up to and including the day of the death of the late postmaster; and such acting postmaster must also render an account from that day, until a duly appointed successor takes possession of the office, in the name of the late postmaster, but should sign the returns as follows:

A—— B ——, *Acting P. M.*,
 For sureties of
 C—— D ——, *Deceased P. M.*

Sec. 251. No Change in Return on Giving New Bond.—The execution of a new bond does not in any way change the manner or time of rendering the quarterly return, as the sureties upon the former bond are held responsible thereon until the last day of the quarter in which the new bond is accepted.

(See section 449.)

Sec. 252. Correction of Errors in Account.—The accounts of all postmasters are examined and adjusted by the Auditor as they are received, and errors found therein are corrected; and all postmasters, each quarter, are notified of the corrections made. When no statement of corrections is received, it may be assumed that the account has been found apparently correct.

The quarterly settlement of accounts of postmasters of the fourth class is subject to the qualification that if the Postmaster-General shall be satisfied that any postmaster has made a false return of business for the purpose of increasing his compensation, he may withhold commissions previously credited in such returns, and in his discretion allow

any compensation deemed reasonable, charging to the postmaster the difference between the same and the credits taken as commissions in such false returns.

Sec. 253. Accounts to be Preserved Two Years.—The Postmaster-General may dispose of any quarterly returns of mails sent or received, reserving the accounts current and all accompanying vouchers, and use such portions of the proceeds as may be necessary to defray the cost of separating and disposing of them; but the accounts shall be preserved entire for at least two years. (R. S., § 4060.)

Sec. 254. Accounts at Carrier Post-offices.—All expenses of letter carriers, branch offices, and receiving boxes, or incident thereto, shall be kept and reported in a separate account, and shall be shown in comparison with the proceeds from postage on local mail matter at each office, and the Postmaster-General shall be guided in the expenditures for this branch of the service by the income derived therefrom. (R. S., § 3874.)

Sec. 255. Postmasters' Reports of Expenses.—Postmasters will report quarterly to the Auditor of the Treasury for the Post-Office Department, on blanks furnished by the Department, the several items of expense enumerated in section two hundred and fifty-four. The pay roll of letter carriers, and the account of incidental expenses of the system, must be promptly transmitted to the Auditor at the close of each quarter, accompanied by a voucher for each bill paid, together with an affidavit that the expenditures were necessary, and the prices paid reasonable.

(See section 229.)

Sec. 256. Quarterly Report of Postage Collected from Publishers, &c.—Postmasters will be required to render promptly to the Third Assistant Postmaster-General, at the close of each quarter, on blanks furnished for the purpose, a statement of postage collected from each publisher and news agent during the whole quarter. In rendering his first statement a new postmaster will state, separately, the amount collected by himself and that collected by his predecessor in the same quarter, giving the exact date, also, when the change of postmasters took effect. If a new paper has been established or there has been a temporary or permanent suspension of a newspaper or agency during the quarter, such fact, with the exact date when it occurred, must be noted on the back of the statement immediately under the words "Changes in publications."

Sec. 257. Monthly Report of Sale of Stamps.—Presidential postmasters are required to make monthly reports to the Third Assistant Postmaster-General of the amounts of each kind and denomination of postage stamps, postage-due stamps, special-delivery stamps, stamped en-

velopes, letter-sheet envelopes, newspaper wrappers, and postal cards received from the Department, the amount of each kind and denomination sold, and the amount of each kind and denomination remaining on hand at the close of the month. Blanks for such reports are supplied on application by the First Assistant Postmaster-General (Division of Post-Office Supplies).

Sec. 258. Change of Fourth Class to Presidential Offices.—The change of classification from an office of the fourth class to third class takes effect upon the assumption of the duties by a postmaster appointed and commissioned by the President; and until such postmaster takes charge the daily reports of cancellations must be kept and transcript of cancellations furnished, upon which the postmaster's compensation will be determined.

Sec. 259. Penalties for Making False Returns.—That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment in the discretion of the court. (Act of June 17, 1878, 20 Stats., 141.)

One who aids or abets a postmaster in violating this section shall be deemed guilty of a misdemeanor and liable to the same punishment. (*United States v. Snyder et al.*, 3 McCrary, 377.) One who conspires with a postmaster to commit any offense against or defraud the United States is also punishable when any act has been done to effect the object of the conspiracy. (Act of May 17, 1879, 21 Stats., 4.)

CHAPTER SEVEN.

OF THE AUDITOR.

Sec. 260. How Appointed and Title.—There shall be connected with the Department of the Treasury six auditors of accounts, who shall be appointed by the President, by and with the advice and consent of the