

US Postal Laws & Regulations

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Year: 1887

Audits

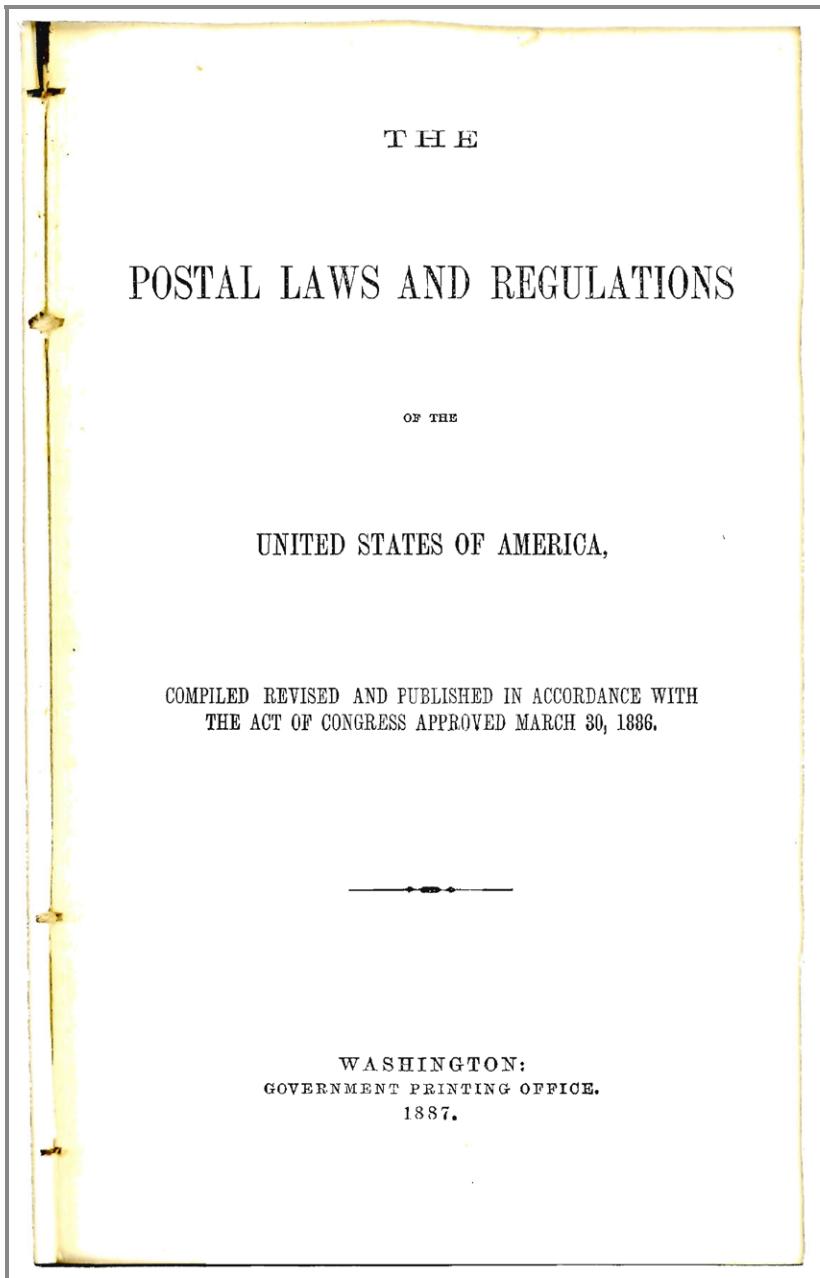


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velopes, letter-sheet envelopes, newspaper wrappers, and postal cards received from the Department, the amount of each kind and denomination sold, and the amount of each kind and denomination remaining on hand at the close of the month. Blanks for 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

Senate, and shall be known as the First, Second, Third, Fourth, Fifth, and Sixth Auditors respectively. (R. S., § 276.)

In the later appropriation acts the Sixth Auditor is mentioned as "the Auditor of the Treasury for the Post-Office Department," and that designation is now usually employed in correspondence with the office.

Sec. 261. Duties of the Auditor.—The Sixth Auditor shall receive all accounts arising in the Post-Office Department, or relative thereto, with the vouchers necessary to a correct adjustment thereof, and shall audit and settle the same and certify the balances thereon to the Postmaster-General. He shall keep and preserve all accounts and vouchers after settlement. He shall close the account of the Department quarterly, and transmit to the Secretary of the Treasury quarterly statements of its receipts and expenditures. He shall report to the Postmaster-General, when required to do so, the manner and form of keeping and stating the accounts of the Department, and the official forms of papers to be used in connection with its receipts and expenditures. He shall report to the Postmaster-General all delinquencies of postmasters in rendering their accounts and returns, or in paying over money-order funds and other receipts at their offices. He shall register, charge, and countersign all warrants upon the Treasury for receipts or payments issued by the Postmaster-General, when warranted by law. He shall perform such other duties in relation to the financial concerns of the Department as may be assigned to him by the Secretary of the Treasury, and make to the Secretary or to the Postmaster-General such reports respecting the same as either of them may require. (R. S., § 277.)

The Auditor of the Treasury for the Post-Office Department has direct official relation to both the Treasury and the Post-Office Department. (7 Opins., 439.)

As to report of Auditor, see section 101.

Sec. 262. To Superintend the Collection of Debts.—The Sixth Auditor shall superintend the collection of all debts due the Post-Office Department, and all penalties and forfeitures imposed for any violation of the postal laws, and take all such other measures as may be authorized by law to enforce the payment of such debts and the recovery of such penalties and forfeitures. He shall also superintend the collection of all penalties and forfeitures arising under other statutes, where such penalties and forfeitures are the consequence of unlawful acts affecting the revenues or property of the Post-Office Department. (R. S., § 292.)

Sec. 263. Organization of his Office.—To this office, which is not a Bureau of the Post-Office Department, but an office of the Treasury Department, established for the adjustment and preservation of the accounts of the former, so far as they relate to the postal service, are assigned the duties of examining the returns of postmasters and notifying them of

errors found therein; of adjusting their accounts; and, upon receipt of certificates from the Second Assistant Postmaster-General of the performance of service, of adjusting the quarterly compensation of contractors for carrying the mail; of adjusting the accounts for advertising, mail bags, mail locks and keys, stamps, special agents, post-office inspectors, and all other demands properly arising under the laws, contracts, regulations, or orders of the Department, and payable from appropriations for the postal service; of closing the accounts of the Department quarterly, and reporting the amounts paid by postmasters pursuant to appropriations made by law; and of registering, charging, and countersigning all warrants upon the Treasury for receipts and payments authorized by law, and all drafts issued in payment or collection of debts.

To the Sixth Auditor is also assigned the duty of adjusting and settling the money-order accounts of postmasters, and conducting the correspondence relative thereto; also the duty of reporting to the Postmaster-General all delinquencies of postmasters in paying over the moneys in their hands, or in rendering their quarterly returns according to law; of collecting from late postmasters balances due the United States upon their general postal and money-order accounts, and, in cases of failure, to collect such balances by drafts in favor of postmasters or other authorized agents of the Department; of preparing and transmitting to the Department of Justice certified copies of all accounts and papers necessary for the institution of legal proceedings against such late postmasters and their sureties. To the Auditor are transmitted all quarterly and final accounts; all vouchers and letters relating thereto; all receipts of postmasters for money and stamps turned over to them by their predecessors or other postmasters; all acknowledgments of drafts issued in payment of balances; all letters admitting or contesting balances due on the accounts of postmasters and mail contractors; all receipts for drafts issued in collecting such balances; all letters returning such drafts, or reporting the non-payment thereof, and all letters in relation to the settlement of the money-order accounts of postmasters.

There are in the office of the Sixth Auditor eleven divisions, through which the work in the office is performed. Their designation and duties are as follows:

The Examining Division receives and audits the quarterly postal accounts of all post-offices in the United States. It is divided into three subdivisions, viz, the opening room, the stamp room, and the examining corps proper.

The Postal Review Division receives the quarterly postal accounts from the examining division, re-examines and reviews them.

The Registering Division receives from the postal review division the quarterly postal accounts of all the post-offices in the United States, and registers them, exhibiting in the register, ending June 30 of each year, the total amount of receipts and expenditures for that fiscal year.

The Collecting Division has charge of the collection of balances due from late or present postmasters who have failed to make the proper deposits or corrections of their accounts; also of the payment of all balances due to late or present postmasters, and of the adjustment and final settlement of postal accounts.

The Book-keeping Division keeps the ledger accounts of the Department, embracing accounts with postmasters, contractors, and accounts of a general, special, and miscellaneous character.

The Pay Division adjusts and prepares for payment the accounts for the transportation of the mails whether carried by ocean steamers, railroads, steamboats, or other mail carriers; for mail depre-dations and post-office inspectors, special agents, and all accounts for supplies for the postal service, for advertising, for fees in suits on postal matters, for expenses of postage-stamp, stamped-envelope, and postal-card agencies, and miscellaneous items of appropriation.

The Review Division verifies and passes upon all accounts reported by the pay division, except those relating to the transportation of ocean mails.

The Foreign Division has charge of the adjustment of all money-order and postal accounts with foreign administrations, and keeps the record of the accounts with steamship companies for the ocean transportation of foreign mails.

The Inspecting Division inspects weekly statements of all money-order offices, compares the money orders, both domestic and international, and postal notes paid by postmasters, with the descriptive lists, checks the same in the statement, detecting and correcting errors, makes a complete addition of both debit and credit sides of the statement, and, in the case of international, compares the coupons with the corresponding entries, checking the same, if found correct, as in the case of an order paid. The domestic money orders and postal notes issued are not checked by this division, but the values and fees are added, and errors in addition by postmasters corrected by inspecting division clerks.

The Recording Division has charge of the adjustment of the money-order accounts of postmasters as rendered in their weekly statements, the correspondence pertaining thereto, and directs the collection and

payment of balances thereon. Remittances of money-order funds are registered and checked, and the records of the money-order business are assorted and filed.

The Checking Division assort, numbers, examines, compares, and checks the money-orders and postal notes paid, in order to note agreement with, or difference from, the weekly statement of the postmaster who issues same.

OF DEPARTMENT ACCOUNTS.

Sec. 264. Account of Revenues.—The accounts of the postal service shall be kept in such a manner as to exhibit separately the amount of revenue derived from the following sources, respectively

First. Letter postage.

Second. Book, newspaper, and pamphlet postage.

Third. Registered letters.

Fourth. Box rents and branch offices.

Fifth. Postage stamps and envelopes.

Sixth. Dead letters.

Seventh. Fines and penalties.

Eighth. Revenue from money-order business.

Ninth. Miscellaneous.

And they shall exhibit separately the amount of the expenditure made for each of the following objects, respectively :

First. Transportation of the mail.

Second. Compensation of postmasters.

Third. Compensation of letter carriers.

Fourth. Compensation of clerks for post-offices.

Fifth. Compensation of blank agents and assistants.

Sixth. Mail depredations and special agents.

Seventh. Postage stamps and envelopes.

Eighth. Ship, steamboat, and way letters.

Ninth. Dead letters.

Tenth. Mail bags.

Eleventh. Mail locks and keys.

Twelfth. Postmarking and canceling stamps.

Thirteenth. Wrapping paper.

Fourteenth. Twine.

Fifteenth. Letter balances.

Sixteenth. Office furniture.

Seventeenth. Advertising.

Eighteenth. Balances to foreign countries.

Nineteenth. Rent, light, and fuel for post-offices.

Twentieth. Stationery.

Twenty-first. Miscellaneous. (R. S., § 4049.)

Sec. 265. Account of Expenditures.—That hereafter the Sixth Auditor shall keep the accounts in his office so as to show the expenditures of the Post-Office Department under each item of appropriation provided by law. (Act of March 3, 1875, § 4, 18 Stats., 343.)

Sec. 266. Orders to be Certified to the Auditor.—All orders and regulations of the Postmaster-General which may originate a claim, or in any manner affect the accounts of the postal service, shall be certified to the Sixth Auditor. (R. S., § 405.)

Sec. 267. Quarterly Reports to Postmaster-General.—The Sixth Auditor shall state and certify quarterly to the Postmaster-General an account of the money paid by postmasters out of the receipts of their offices, and pursuant to appropriations, on account of the expenses of the postal service; designating the heads under which such payments were made. (R. S., § 294.)

Sec. 268. Credits for Payments by Postmasters.—Upon the certified quarterly statement by the Sixth Auditor of the payments by postmasters on account of the postal service, the Postmaster-General shall issue his warrant to the Treasurer to carry the amount to the credit of the postal revenues and to the debit of the proper appropriations upon the books of the Auditor. (R. S., § 406.)

Sec. 269. Accounts of the Money-Order Business.—The Sixth Auditor shall keep the accounts of the money-order business separately, and in such manner as to show the number and amount of money-orders issued at each office, the number and amount paid, the amount of fees received, and all the expenses of the money-order business. (R. S., § 293.)

MISCELLANEOUS PROVISIONS.

Sec. 270. Appeal to First Comptroller from Auditor's Settlement.—Whenever the Postmaster-General, or any person whose accounts have been settled by the Sixth Auditor, is dissatisfied with the settlement made by the Auditor, he may, within twelve months, appeal to the First Comptroller, whose decision shall be conclusive. (R. S., § 270.)

Sec. 271. Auditor may Administer Oaths.—The several Auditors are empowered to administer oaths to witnesses in any case in which they may deem it necessary for the due examination of the accounts with which they shall be charged. (R. S., § 297.)

Sec. 272. Oaths in Settlement with Auditor.—Any mayor of a city, justice of the peace, or judge of any court of record in the United States may administer oaths in relation to the examination and settlement of the accounts committed to the charge of the Sixth Auditor. (R. S., § 298.)

CHAPTER EIGHT.

OF CLAIMS OF POSTMASTERS FOR LOSSES OF STAMPED PAPER AND MONEY-ORDER FUNDS.

Sec. 273. Allowance Authorized.—That the Postmaster-General be, and he is hereby, authorized to investigate all claims of postmasters for the loss of money-order funds, postage stamps, stamped envelopes, newspaper wrappers, and postal cards belonging to the United States in the hands of such postmasters, resulting from burglary, fire, or other unavoidable casualty, and if he shall determine that such loss resulted from no fault or negligence on the part of such postmasters, to pay to such postmasters or credit them with the amount so ascertained to have been lost or destroyed, and also to credit postmasters with the amount of any remittance of money-order funds made by them, in compliance with the instructions of the Postmaster-General, which shall have been lost or stolen while in transit by mail from the office of the remitting postmaster to the office designated as his depository: *Provided*, That no claim exceeding the sum of two thousand dollars shall be paid or credited until after the facts shall have been ascertained by the Postmaster-General and reported to Congress, together with his recommendation thereon, and an appropriation made therefor: And provided further, That this act shall not embrace any claim for losses as aforesaid which accrued more than fifteen years prior to its passage; and all such claims must be presented to the Postmaster-General within six months after the taking effect of this act; and no claims for losses which may hereafter accrue shall be allowed unless presented within three months from the time the loss accrued. (Act of March 17, 1882, § 1, 22 Stats., 29.)

That it is hereby made the duty of the Postmaster-General to report his action herein to Congress annually, with his reasons therefor in each particular case. (*Id.*, § 2.)

Sec. 274. Claims and Proofs, how Presented.—A postmaster or late postmaster, in presenting claims for credit or reimbursement for losses resulting from burglary, fire, or other unavoidable casualty must make