

3. At present it is the practice, when vouchers are being sent out for payment by the General Post Office, to debit the particular accounts in the personal ledgers at the time the voucher is sent out, but the Cash Account is not credited till the voucher is returned to the Public Trust Office receipted. Hence the objection to subsection 5 of the Auditor-General's Report.

We hold that this is incorrect, and would therefore suggest that the entries be made in the cash-book at the same time as they are made in the personal ledgers—*i.e.*, when the vouchers are passed for payment—thus bringing into conformity class ledgers with general ledgers, and cash-book with actual *cash* in the hands of the General Post Office.

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