

2947

2942 5 8

5 0 0

2947 5 8

5 0

2947 0 8

2923 0 8

24 0 0

He has £24 too much.

£18 too much is due to not being deducted an amount of
5-3 1/- stamps on 24.9.43.

£6 too much is due to him not deducting 2 sheets of
1/- stamps missing.

875
102

4346 - 27100
a a a

93

1846 11 0 1/2
1846 11 1/2

657
4500

3.15.0.

697.10.0

8452 3 9 1/2
96.2 5 1/2

8,463.19.10 1/2
224.16.3 1/2

85.16.4 1/2
128 3 10

8,549.16.3

8,239.3.7

214.0.2 1/2

85 16.4 1/2
128 3 10

8022.4.2
224.16.3 1/2

211.0.2 1/2

214.0.2 1/2
46 13 4

7,798.7.10 1/2

46.13.4

260.13.6 1/2

257.13.6 1/2

96 12 5 1/2
128. 3 10
224.16 3 1/2

1930 12 11 1/2
1897. 6 4 1/2

224.16.3 1/2

96.12.5 1/2
128 3 10

224.16.3 1/2

8,248 0.5 1/2
8,021 16 1 1/2

226 4 4 1/2
224 16 3 1/2

18.1

1/2d

$$0521 - 0900 = 380 \text{ hr} \\ 0927 - 1000 = 74 \text{ hr} = 454.35 \\ 33 \sqrt{454} + 2$$

$$\begin{array}{r} 226 \\ 119 \\ \hline 107 \end{array}$$

$$\begin{array}{r} 0300 \\ 0228 \\ \hline .72 \end{array}$$

$$1/2d \quad 1541 - 1700 = 151 \text{ hr} \\ 1707 - 1750 = 43 \text{ hr} = 204.35 \\ 32 \sqrt{204} + 2$$

$$\begin{array}{r} 0400 \\ 0328 \\ \hline 74 \\ \hline \end{array}$$

$$\begin{array}{r} 0300 \\ 0228 \\ \hline .72 \end{array} \quad \begin{array}{r} 0300 \\ 0128 \\ \hline 172 \end{array}$$

$$1d \quad 0293 - 0299 = 7 \text{ hr} = 54.35 \\ 0354 - 0400 = 47 \text{ hr} \\ 33 \sqrt{54} + 2$$

$$\begin{array}{r} 0111 \\ 0108 \\ \hline 0226 \\ 1119 \\ \hline 70 \end{array}$$

$$2d \quad 0174 - 0300 = 127 = 188.41 \\ 0340 - 0400 = 61 \\ 39 \sqrt{188} + 2$$

$$\begin{array}{r} 0300 \\ 0173 \\ \hline 127 \end{array}$$

$$3d \quad 165 - 300 = 136 = 201.48 \\ 337 - 400 = 64 \\ 106 \sqrt{201} + 2$$

$$\begin{array}{r} 300 \\ 228 \\ \hline 72 \end{array}$$

$$\begin{array}{r} 300 \quad 0400 \quad 127 \\ 184 \quad 0328 \\ \hline 136 \quad .74 \\ 400 \quad 0400 \\ 336 \quad 0319 \\ \hline 64 \quad .81 \end{array}$$

$$6d \quad 0129 - 0300 = 172 = 243.19 \\ 0331 - 0400 = 70 \\ 77 \sqrt{243} + 2$$

$$\begin{array}{r} 400 \quad 106 \\ 326 \quad 6 \\ \hline 74 \quad 108 \\ 48 \quad 160 \\ \hline 204 \quad 136 \\ 201 \quad 65 \end{array}$$

$$1/1- \quad 0109 - 0111 = 3 \text{ hr} = 256.59 \\ 0120 - 0226 = 107 \text{ hr} \\ 0229 - 0300 = 72 \text{ hr} \\ 0327 - 0400 = 74 \text{ hr} \\ 57 \sqrt{256} + 2$$

$$\begin{array}{r} 0299 \\ 0292 \\ \hline .7 \\ 0900 \\ 0520 \\ \hline 380 \\ 47 \quad 226 \\ 119 \quad 107 \\ \hline 1750 \\ 1707 \\ \hline 43 \end{array} \quad \begin{array}{r} 0226 \\ 1119 \\ \hline 107 \\ 1700 \\ 1541 \\ \hline 559 \end{array} \quad \begin{array}{r} 1000 \\ 926 \\ \hline 74 \\ 1700 \\ 1540 \\ \hline 159 \\ 160 \end{array}$$

~~202 1.8~~ S Agent on 3.2.41
~~835 0.0~~ Sec. L.P.H.C. on 3.3.41.
46 13.4 C. agents on 11.11.41.

✓ 19 12.6. issued on Sma sales, June
✓ 24 17 7 " " " " July
✓ 52 2 4¹/₂ " " " " August

In 1941 (11.11.41) one item of £ 46 13. 4 was issued but does not appear in the Monthly Staff Account.

1942 Hoffe on 25.9.42 = 9.4
S. Agent on 3.9.42 = 38 6.1¹/₂ ✓
" " 16.11.42 = 1 16 7 ✓
May Retail to Sma = 18 0 ✓
Nov " " " = 127 5.10 ✓
Jan. Issued to C agents = 46 13.4 ✓

In 1942 (25.9.42) one item of 9.4 was issued but does not appear in the Monthly Staff Account

1943 S Agent on 14.9.43 = £ 73 8 6 ✓

$$\begin{array}{r} 45.2 \\ 15.8\frac{1}{2} \\ \hline 219.6\frac{1}{2} \end{array}$$

$$71.11\frac{1}{2}$$

$$\begin{array}{r} 712.6 \checkmark \\ 101.5 \checkmark \end{array}$$

$$\begin{array}{r} 1713.11 \\ 912.6 \end{array}$$

$$\begin{array}{r} 81.5 \end{array}$$

$$\begin{array}{r} 51.11\frac{1}{2} \end{array}$$

$$\begin{array}{r} 219.6\frac{1}{2} \end{array}$$

$$\begin{array}{r} 11.14.8 \\ 17.9 \\ 415.0 \\ \hline 717.5 \end{array}$$

$$\begin{array}{r} 14.4 \\ 3.8.4 \\ 118.3 \\ \hline 6.1.11 \\ \hline \hline \end{array}$$

$$1.14.7\frac{1}{2}$$

$$\begin{array}{r} 101.5 \\ 7.1.11\frac{1}{2} \\ \hline \end{array}$$

$$\begin{array}{r} 219.6\frac{1}{2} \end{array}$$

$$\begin{array}{r} 5.9.10\frac{1}{2} \checkmark \\ 81.5 \checkmark \end{array}$$

$$\begin{array}{r} 13.11.3\frac{1}{2} \checkmark \end{array}$$

$$\begin{array}{r} 5.9.10\frac{1}{2} \end{array}$$

$$81.5$$

$$1.14.7\frac{1}{2} \checkmark$$

$$1.16.6 \checkmark$$

$$127.5.10 \checkmark$$

$$130.16.11\frac{1}{2}$$

$$\begin{array}{r} 8408.16.2\frac{1}{2} \\ 130.16.11\frac{1}{2} \end{array}$$

$$\begin{array}{r} 8277.19.3 \end{array}$$

$$14.13.4$$

$$\begin{array}{r} 8.0.0 \\ 34.0 \\ 8.0 \\ 2.4\frac{1}{2} \\ 3 \end{array}$$

$$11.14.7\frac{1}{2}$$

$$\begin{array}{r} 96.12.5\frac{1}{2} \\ 128.3.10 \\ 46.13.4 \\ \hline 271.9.7\frac{1}{2} \end{array}$$

$$\begin{array}{r} 7976.10.10 \\ 271.9.7\frac{1}{2} \\ \hline 8248.0.5\frac{1}{2} \end{array}$$

\$150 new desk stand

\$40

Jan 15

Feb 10

Mar 3

28

	<u>Balance B/d</u>	<u>Sales</u>	<u>Paid to Sec.</u>	<u>Bal. C/d</u>
June	£ 1.0.0.	5 8 $\frac{1}{2}$	—	£ 1 5 8 $\frac{1}{2}$
July	1 5 8 $\frac{1}{2}$	2 19 5 $\frac{1}{2}$	—	£ 4 5 2.
August	4 5 2.	11 10 3 $\frac{1}{2}$	11 10 3 $\frac{1}{2}$	£ 4 5 2.
September	4 5 2	15 9 8	15 9 8	£ 4 5 2.
October	4 5 2	6 1 11	—	£ 10 7 1.
November	10 7 1	1 14 7 $\frac{1}{2}$	2 0 3 $\frac{1}{2}$	£ 10 1 5
December	10 1 5	7 12 6	9 12 6	£ 8 1 5
January	8 1 5	5 9 10 $\frac{1}{2}$	5 9 10 $\frac{1}{2}$	£ 8 1 5

March - April, 1942 59. sold 2 cc ? ✓

Oct. - Nov., 1942 58 ditto ? ✓

Nov. - Dec., 1942 £2 ditto ? ✓

Bank stamp a/c total is £8,414.14.11½ instead of £8,408.16.2½
a dif. of £5.18.9.

Aug., 1942 Bal shd. be £45.2, or £2.19.6½ more.

Steps abstracted from sealed cases

25.3.41. 831 sheets at 1d = $\frac{4}{2}$ 207.15.0 (1) ✓

500 " " 2d = $\frac{4}{2}$ 250.0.0 (2) ✓

20.11.42. 250 " " $1\frac{1}{2}d$ = 93.15.0 (1) ✓

7.9.43. 500 " " $\frac{1}{2}d$ = 62.10.0 (2) ✓

614.0.0

9
225
500

93

120 3.9
 143 17.8
 1,672 3.10 $\frac{1}{2}$
 181 12.6
 770 11.6
 1,470 2.6
 2,805 8.0
 938 17.6

8,042 17.3 $\frac{1}{2}$

1.2 3 $\frac{1}{2}$
 17 3 $\frac{1}{2}$

~~4~~
~~3~~
 42
 3
 (3)

3.18.6
 3.4.9
13.9 117.10

2.11 1 $\frac{1}{2}$
1.14.6

1.5.6

8,043.7.3 $\frac{1}{2}$
 7.18.8

~~4~~ 8,051.5.11 $\frac{1}{2}$

8042 17.3 $\frac{1}{2}$
 7 18.8.

8,050 15.11 $\frac{1}{2}$

1 17 10
15 8

6.9.0.
5 14 6

8086 13.11
 24 4 4

2.3.1
 17.2.2
5 0

Jan Balance.

- (1) \$ 57.95 U.S.A. = £ 14 9 9
 (2) £ 4.14.9 sterling = 4.14.9
 (3) £ 6 4 10 n.z. = 4 19 10
 £ 24. 4.4. ✓

28 19 10 1/2
 7 18 8

 21 19 2 1/2
 28

Stamps

- 1/2 d. 6 sheets & 55 stamps ✓ = 17. 3 1/2
 1d 12 " " 57 " ✓ = £ 3. 4 9
 1 1/2 d. 4 " " 36 " ✓ = 1. 14 6
 2d 1 " " 34 " ✓ = 15 8
 3d 7 " " 38 " ✓ = 5 14 6
 1/- 2 " " 23 " ✓ = 7 3 0
 -/6 - - - 18 " ✓ = 9 0
 2/6 - - - 9 " ✓ = 1 2 6
 = 7 18 8

Booklets = 34

£ 28. 19. 10 1/2 ✓

D R Wall
 Manager
 Grocers
 Texas

4) 57
 14. 5 0
 . 4 9

 £ 14. 9. 9

4. 16. 0
 3. 2 8

 £ 11 4 19 10
 1 5
 1 9

 4 14 9
 5. 4 10

 4 16 0
 3. 2 8

 4. 19 10
 7 18 8

$$\begin{array}{r} 1670.11.1 \\ 5.0.0 \\ \hline \end{array}$$

$$173 + \pounds 54 - \pounds 26$$

$$\begin{array}{r} 264 \\ 258 \\ \hline 6 \end{array}$$

$$\begin{array}{r} 1675.11.1 \\ 18.0.0 \\ \hline \end{array}$$

1569

$$\begin{array}{r} 1657.11.1 \end{array}$$

$$250 \text{ at } 1d = \pounds 62.10.0$$

4) $\frac{250}{24} (62.10.0)$ $\frac{250}{24} (62.10.0)$ $\frac{250}{24} (62.10.0)$ $\frac{250}{24} (62.10.0)$

$$\begin{array}{r} 250 \\ 7 \\ \hline 1750 \\ 125 \\ \hline 1875 \\ 20 \overline{) 1875} \\ 93.15.0 \end{array}$$

20) $\frac{1875}{93.15.0}$

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$$\begin{array}{r} 250 \\ 7 \\ \hline 1750 \\ 125 \\ \hline 1875 \end{array}$$

8) $\frac{500}{48} (62.10.0)$

$$\begin{array}{r} 500 \\ 48 \\ \hline 2400 \\ 200 \\ \hline 2600 \\ 10 \\ \hline 2610 \\ 4 \end{array}$$

$$\pounds 156.5.0$$

5 sheets & 6 steps

$$\begin{array}{r} 5308.10.0 \\ 156.5.0 \\ \hline \end{array}$$

$$\begin{array}{r} 5152.5.0 \end{array}$$

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$$\begin{array}{r} 5152.5.0 \end{array}$$

$$\begin{array}{r} 5152.5.0 \end{array}$$

$$\begin{array}{r} 264 - 2 \\ \hline 5 - 6 \end{array}$$

$$\begin{array}{r} 264 - 2 \\ 5 - 6 \\ \hline 57 \end{array}$$

$$\begin{array}{r} 258 - 57 \\ \hline \end{array}$$

$$\begin{array}{r} 258 - 57 \\ \hline 63 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$\begin{array}{r} 264 - 59 \\ 258 - 57 \\ \hline 6 - 2 \end{array}$$

$$264 - 3$$

$$\begin{array}{r} 1000 \\ 20 \overline{) 1250} \\ 62.10.0 \end{array}$$

$$\begin{array}{r} 1670.11.1 \\ 1664.1.1 \\ \hline 6.10.0 \end{array}$$

Dubb. bet his bal & mine = $\pounds 6.10.0$

- (1) He did be $\pounds 5$ more on his 1d. stamps; long dead. the one value of $\pounds 5$ (the rain stick book) twice: one in Nov. & one in Dec, 1943
- (2) He did be $\pounds 6$ less on his 1/- stamps, as sheets 0227 & 0228 as missing
- (3) on 14 9-43 he missed 5 sheets & 3 stamps (as entered in the Rain Stick Book). His 1/- stamp book in Aug. was 264-2 & for Sept. it did. he read 258-57. instead of this it reads 264-59, a diff. of 6-2, or $\pounds 18.2.0$.

$$\begin{array}{r} 48 \\ \underline{34} \\ 7.18.8 \end{array}$$

$$150$$

$$550$$

$$300$$

$$1100$$

$$1058$$

$$12 \overline{) 272} \quad (22.10)$$

$$\begin{array}{r} 34 \\ \underline{8} \\ 24 \\ \underline{24} \\ 32 \\ \underline{24} \\ 8 \end{array}$$

$$\begin{array}{r} 34 \\ \underline{9} \\ 138 \\ \underline{22} \\ 20 \overline{) 158} \\ \underline{718} \end{array}$$

$$\begin{array}{r} 36 \\ \underline{18} \\ 54 \end{array} \quad 46$$

$$\begin{array}{r} 15 \\ \underline{7} \\ 105 \end{array}$$

$$9.6$$

$$2 \frac{1}{2}$$

$$2.3 \frac{1}{2}$$

$$\begin{array}{r} 0.01.9 \\ \hline 1.1 \quad 1664 \\ 1.11 \quad 1670 \end{array}$$

$$\begin{array}{r} 4100 \\ \underline{20100} \\ 61100 \end{array}$$

$$\begin{array}{r} 2/6 \\ 183 - 275 \\ \hline 93 \end{array}$$

$$\begin{array}{r} 1/1 \\ 0409 - 0410 \\ \hline 91 \end{array}$$

$$\begin{array}{r} 6d \\ 0412 - 0500 \\ \hline 89 \end{array}$$

$$\begin{array}{r} pd \\ 419 - 500 \\ \hline 82 \end{array}$$

$$\begin{array}{r} pd \\ 0425 - 0570 \\ \hline 76 \end{array}$$

$$\begin{array}{r} p1 \\ 0493 - 0500 \\ \hline 87 \end{array}$$

$$\begin{array}{r} 500 \\ \underline{411} \\ 89 \end{array}$$

$$\begin{array}{r} 500 \\ \underline{418} \\ 82 \end{array}$$

$$\begin{array}{r} 500 \\ \underline{411} \\ 89 \end{array}$$

$$\begin{array}{r} 275 \\ \underline{182} \\ 93 \end{array}$$

$$\begin{array}{r} 500 \\ \underline{492} \\ 8 \end{array}$$

$$\begin{array}{r} 500 \\ \underline{426} \\ 76 \end{array}$$

Additional work:

$54 - 35$

$$\begin{array}{r} 54 \\ 5 \\ 12 \overline{) 270} \end{array} \begin{array}{l} (22.6.0 \quad 34 \quad 35 \\ 24 \\ \hline 30 \\ 24 \\ \hline 6 \end{array}$$

$$\begin{array}{r} 22.6.0 \\ 2.11 \\ \hline \end{array}$$

$$\underline{\underline{\pounds 22.8.11}}$$

$$\begin{array}{r} 4 \overline{) 54} \\ 13.10.0 \\ 2.11 \\ \hline 13.12.11 \end{array}$$

$$\begin{array}{r} 4 \overline{) 34} \\ 8.10.0 \\ 2.11 \\ \hline \end{array}$$

$$\underline{8.12.11}$$

$$\begin{array}{r} 20 \overline{) 270} \\ 13.10 \end{array}$$

8 sheets at $\pounds 3 = \pounds 24.0.0$

$$\begin{array}{r} 1.10.0 \\ 5 \\ \hline 7.10.0 \end{array}$$

$$\begin{array}{r} 264 \\ 256 \\ \hline 8 \\ \hline \end{array}$$

$$\begin{array}{r} 770.19.0 \\ 24 \\ \hline \end{array}$$

$$\underline{\underline{794.19.0}}$$

5 sheets + 6 strips

$$\begin{array}{r} 248 - 25 \\ 5 - 6 \\ \hline \end{array}$$

$$\underline{243 - 19}$$

$5 - 3$

$$\begin{array}{r} 264 - 2 \\ 5 - 3 \\ \hline \end{array}$$

$$\underline{\underline{258.59}}$$

$$\begin{array}{r} 2,812.2.0 \\ 1.13.0 \\ \hline 2,813.15.0 \end{array}$$

$$\begin{array}{r} 938.17.6 \\ 1.7.6 \\ \hline 940.5.0 \end{array}$$

$$\begin{array}{r} 7.18.0 \\ 17.14 \\ \hline 24.194 \end{array}$$

8

$$\begin{array}{r} 2. \\ 4 \\ \hline 170.39 \\ 50 \\ \hline 120.89 \\ 143.17.8 \\ 13.9 \\ \hline 144.11.5 \end{array}$$

$$\begin{array}{r} 1672.3.10\frac{1}{2} \\ 16.7\frac{1}{2} \\ \hline \end{array}$$

$$\begin{array}{r} 3.0.6 \\ 181.12.6 \\ 1.2.2 \\ \hline 182.14.8 \end{array}$$

$$\begin{array}{r} 710.11.6 \\ 14.6 \\ \hline 711.6.0 \end{array}$$

$$\begin{array}{r} 1463.8.6 \\ 16.6 \\ \hline 4.5.0 \end{array}$$

£ 8,021.16.1 = Total from stock on 31.12.43.

£ 8,248 0 5½ = Ditto: according to Stock Book

Difference = £ 226 4. 4½

(1) Commission during 1941 = £ 96.12.5½ ✓

(2) " " 1942 = £ 128. 3. 10 ✓

(3) Set of stamps issued to H.C. = 4 8

(4) Error in booklets = 1 3 4

(5) Error in calculation of 2/60 = 1

£ 226 4. 4½

31.12.43

Counter stamp stock

$\frac{1}{2}d$	=	£	1	2	$3\frac{1}{2}$	2
1d	=		3	18	6	
$\frac{1}{2}d$	=		2	11	$1\frac{1}{2}$	
2d	=		1	17	10	
3d	=		6	9	0	
6d	=		1	5	6	
1/-	=		8	16	0	
2/6	=		2	10	0	

£ 28.10.3

Booklets = 24 19 4

£ 53.9.7

£ 7,976.10.10
53.9.7

8,030 0.5

8,028 19.3

£ 1.1.2

~~Bal. on 31.41 = £10,496.17.1 $\frac{1}{2}$~~

Bal. on 31.41 = £10,496.17.1 $\frac{1}{2}$

Sales in Jan = 5.3.11

" " Feb. = 2.11.1

Bal. on 28.2.41 = £10,489.2.1 $\frac{1}{2}$

on the bal - sales

10,496.17.1 $\frac{1}{2}$

7.15.0

10,489.2.1 $\frac{1}{2}$

8076.1.11

46.13.4

8029.8.7

7976.10.10
46.13.4
8023.4.2

8248.0.5 $\frac{1}{2}$

271.9.7 $\frac{1}{2}$

7976.10.10

8076.1.11

7976.10.10

£7976.10.10

Main stock bk. bal = £7976.10.10

+ Counter stock bal = 53.9.7

Total stock bal. on 31.2.41 = £8030.0.5

8029.8.7

11.10

Stamp stock on 3/1/44.

- 1. In sealed cases^x = £ 5,152. 5. 0
- 2. In cardboard cases = 1,205. 10. 0
- 3. In brown paper packets = 1,664. 1. 1.

underlined

Total main stock = £ 8,021. 16. 1

4. Counter stock = 28. 19. 10½

Total Stamp stock = £ 8,050. 15. 11½

Monthly Stock Account

The balance at 31.12.43 = £ 8,076.11 (see line)

This balance should be corrected by deducting the disbursements from the main stock which appear in the Stock Books but have not been passed thru the

books

Issue to the main agents on 11.11.47	=	£ 46.13.4	→ No. passed through for 1948
Issue to R.P.C. Halls on 25.9.42	=	9.4	
<u>Total</u>	=	<u>£ 47.2.8</u>	

* include value of 1.c^o letter for F. 20/7 of 13.6.48

£ 8,076.1.11
47.2.8
<u>£ 8,028.19.3</u>

- (1) The total Stock at 31.12.43 should have been £ 8,028.19.3
- (2) The main stock total (i.e. without counter stock items) should have been £ 7,976.10.10
- (3) The counter stock was £ 53.9.7 (including liabilities)

credit of ...

(A) to ...

1/2d	-	454	35	stamps	=	56	16	5 1/2	✓	
1d	-	54	35	"	=	13	12	11	✓	
1 1/2d	-	204	35	"	=	76	14	4 1/2	✓	
2d	-	182	41	"	=	94	6	10	✓	
3d	-	201	48	"	=	151	7	0	✓	
6d	-	243	19	"	=	364	19	6	✓	
1/-	-	256	59	"	=	770	19	0	✓	
2/6	-	18	2	"	=	135	5	0	✓	
						<u>£</u>	<u>1,664</u>	<u>1</u>	<u>1</u>	✓

15/4
4
3

(the ...)

(B) to ...

1d	-	8	plates	=	2	0	0	(set £2 5 0)		
2d	-	76	"	=	38	0	0	✓		
3d	-	82	"	=	61	10	0	✓		
6d	-	89	"	=	133	10	0	✓		
1/-	-	91	"	=	273	0	0	✓		
2/6	-	93	"	=	697	10	0	✓		
						<u>£</u>	<u>1,205</u>	<u>10</u>	<u>0</u>	✓

The number of Post Office Stamp Book Balances and by audit balance

Audit from Stamp Balance (as audited in the audited case) = £ 8,028 11 1

Post Office Balance (by his monthly receipts) = 8,028 11 1

Has made therefore an excess of = £ 6 15 0

Detail

	<u>in scaled case</u>	<u>in cashbook (over)</u>	<u>in book paper</u>
Post Office	£ 5,152 5 0	£ 1,205 15 0	£ 1,370 11 1
audit	£ 5,152 5 0	£ 1,205 10 0	£ 1,664 1 1
<u>Excess</u>		5 0	£ 6 10 0

(1) The excess of 5 0 represents one sheet of 1d. stamps (all other stamps in the cashbook case being, reviewed, introduced since the last audit by Mr. Fuller) in Mr. Fuller's audit - Jan, 1941 - there were 17 sheets of 1d. stamps in the case, valued at £ 4 5 0. Between Jan & March 9 sheets were evidently abstracted, for the March, 1941, trial balance figures show 8 sheets, valued at £ 2, as being in the case.

(1) The P.N.'s 1d. balance should be £ 13 12 11, and not £ 8 10 11. The difference of £ 5 is due to his having issued £ 5 worth of 1d. stamps (20 sheets) on 30 11 40, and having deducted the amount there - once in his No. 1 copy in his Dec. trial balance (this makes the P.N.'s balance £ 1,575 11 1).

(2) On 14 9 43 he issued 5 sheets and 3 stamps of the 1/- issue (as entered in the Stamp Book). His Sept. trial balance was 264-2 and for Sept. it should therefore have been 258-59. Instead of this balance, it reads 264-59; a difference of 6d. only, or £ 18 0 0. (This makes the P.N.'s balance £ 1,657 11 1).

The P.N. therefore has an unexplained discrepancy of £ 6 10 0, being an excess of that amount by actual count over his trial balance figures.

Feb, '41 292 - 51

878 11 0

Feb, '42 279 - 1

857 1 0 *Feb did not
by sign*

Sept, '43 277 - 4

831 4 0

75
6

	1941	1942	1943
January	5 3 11	11 10	5 9 10 1/2
February	3 11 1	6 8	7 4 6
March	2 1 10 1/2	1 5 9	7 4 0 1/2
April	7 19 8	1 16 8	7 17 1
May	1 8 10 1/2	7 4	3 17 1 1/2
June	28 3 4	5 8 1/2	6 14 5
July	9 16 8 1/2	2 19 5 1/2	6 11 1 1/2
August	3 5 1	11 10 3 1/2	5 9 5
September	4 3 11	15 9 8	17 17 5
October	7 17 1 1/2	6 1 11	2 12 2
November	2 12 1	1 14 7 1/2	39 7 2
December	2 4 7	7 12 6	10 12 0
	<u>£ 77. 14. 3</u>	<u>£ 50. 2. 5</u>	<u>£ 120. 16. 4</u>

36 ✓

According to the Publicly, start a/c the start balance as at 31 12 43 should be £8,076. 1. 11.

This agrees with the P 2¹⁰ total, allowing for the error of £5 18 9 made in Manila, 1942

	£ 77. 14. 3
	50. 2. 5
	<u>120. 16. 4</u>
Total Cash Sales	£ 248. 13. 0

1943.

Sales on Island

4 17 5 ✓

2 11 7 ✓

4 13 4 ✓

30 8 6 ✓

4 13 4 ✓

12 6 ✓

2 10.0 ✓

3 15 0 ✓ 54.19

4 13.4 ✓

7 10.0 ✓

7 10.0 ✓

5 5.10 ✓

2 10.0 ✓

73 8 6 ✓

56 0 0 ✓

5 0 0 ✓

215.19.5

Balance on 11.43 = £ 8,192 10 3

Issues during 1943 = " 215 19 5

Stock Balance on 31.12.43 = £ 7,976 10 10

The Stock Book shows a balance of £ 8,248. 0 5½; as the correct total less the three items as detailed for 1942

Stock Book balance at end of August, 1943 = £ 8,138 8 6

September, 1943 = £ 8,310 19 4

Stock Balance Sheet - January 7, 1944

Balance to Feb. $\$ 8,086.13.11$ Start Salco $\$ 24.4.4$

Set off to February, 1944 $\$ 8062.97.$

$\$ 8086.13.11$

Stock sold during January

Total to Feb. 31, 1944

$\frac{1}{2}d = 5.0$ ✓

1d = 13.9 ✓

$1\frac{1}{2}d = 16.7\frac{1}{2}$ ✓

2d = $\$ 12.2.2$ ✓

3d = 14.6 ✓

6d = 16.6 ✓

1/- = $\$ 113.0$ ✓

2/6 = $\$ 17.6$ ✓

Bushels = $\$ 17.0.8$ ✓

$\$ 24.9.8\frac{1}{2}$ ✓

$\frac{1}{2}d = \$ 120.8.9$ ✓

1d = 144.11.5 ✓

$1\frac{1}{2}d = 1,673.0.6$ ✓

2d = 182.14.8 ✓

3d = 711.6.0 ✓

6d = 1,464.5.0 ✓

1/- = 2,813.15.0 ✓

2/6 = 940.5.0 ✓

Bushels = 24.19.4 ✓

$\$ 8,075.0.8$

Total sold (see sales) - 31, 1944

Settled - (see PM) = total balance

Difference

$\frac{1}{2}d = 57.18.9$ ✓

1d = 19.11.5 ✓

$1\frac{1}{2}d = 79.5.6$ ✓

2d = 134.4.8 ✓

3d = 219.6.0 ✓

6d = 499.15.0 ✓

1/- = 1,076.15.0 ✓

2/6 = 835.5.0 ✓

Bushels = 24.19.4 ✓

$\$ 2,923.0.8$

$\$ 57.18.9$

19.11.5

79.5.6

134.4.8

219.6.0

499.15.0

1,076.15.0

835.5.0

24.19.4

$\$ 2,942.5.8$

- $\$ 50.0$ ✓

+ $\$ 24.0.0$

+ 5.0

+ $\$ 19.5.0$

1941

Sales on Island

Transfer to Swia

$\$ \sqrt{40.17\frac{1}{2}}$
 $\sqrt{750.0.0}$ + 1000 Swia
 $\sqrt{202.1.8}$ +
 $\sqrt{835.0.0}$ + Fillman
 13 $\sqrt{31.0.0}$
 $\sqrt{3.11.0}$
 $\sqrt{23.18.3}$
 $\sqrt{9.15.0}$
 $\sqrt{40.13.4}$
1947.0.10 $\frac{1}{2}$

$\$ 19.12.6$ + June 1947.0.30 $\frac{1}{2}$
 $\sqrt{24.17.7}$ + July 96.13.5 $\frac{1}{2}$
 $\sqrt{52.2.4\frac{1}{2}}$ + August 2093.13.4
96.12.5 $\frac{1}{2}$

Balance on 2.1.41 = $\$ 10,478.17.1\frac{1}{2}$
 Issues during 1941 = $2,043.13.4$
Stock Balance on 31.12.41 = $\$ 8,453.3.9\frac{1}{2}$

The Stock Book shows a balance of $\$ 8,549.16.3\frac{1}{2}$; on the correct total less $\$ 96.12.5\frac{1}{2}$ issued on Swia a/c.

1942

Sales on Island

Rel'd to Swia on

Issued to Swia Agents

$\$ \sqrt{9.13.4}$ ✓
 $\sqrt{8.8.4}$ ✓
 $\sqrt{4.13.4}$ ✓
 $\sqrt{6.5.0}$ → 924/111
 $\sqrt{9.4}$ → 1000/200
 $\sqrt{38.6.1\frac{1}{2}}$ ✓
 $\sqrt{12.10.0}$ ✓
 $\sqrt{4.13.4}$ ✓
 $\sqrt{1.18.7}$ ✓
 $\sqrt{4.1.0}$ ✓
85.16.4 $\frac{1}{2}$

18.0 ✓
127.5.10
 128.3.10

$\$ 46.13.4$ ✓

Balance on 1.1.42 = $\$ 8,453.3.9\frac{1}{2}$
 Issues during 1942 = $260.13.6\frac{1}{2}$
Stock Balance on 31.12.42 = $\$ 8,192.10.3$

$85.16.4\frac{1}{2}$
 $128.3.10$
 $46.13.4$
260.13.6 $\frac{1}{2}$

The Stock Book shows a balance of $\$ 8,463.19.10\frac{1}{2}$; on the correct total less -

$\$ 96.12.5\frac{1}{2}$ issued on Swia a/c during 1941,	} = $\$ 271.9.7\frac{1}{2}$
$\$ 128.3.10$ rel'd to Swia during 1942, and	
$\$ 46.13.4$ issued to Swia Agents during 1942	

Summary of Stock Fund Balances

1940 Balance on 8/1/40 = £ 10,496 17 1/2

Income during 1940 = 2,043 13 4

Stock Balance on 1/15/41 = £ 8,453 3 9 1/2

1941 Balance on 1/1/41 = £ 8,453 3 9 1/2

Income during 1941 = 214 6 2 1/2

Stock Balance on 1/1/42 = £ 8,239 3 7

1942 Balance on 1/1/42 = £ 8,239 3 7

Income during 1942 = 215 19 5

Stock Balance on 1/1/43 = £ 8,022 4 2

Postage 2001/2002

	1/2d	1d	2d	3d	4d	5d	6d	1/-	2/6	Books	Total
1st 23 1 41	281.19.0	653.18.6	474.43	571.15.6	2197.15.7	1542.12.0	2965.8.0	1526.7.6	110.16.8		10496.17.1/2
7 1 41 P.O.	10.9 1/2	11.5.4	1.18.10	2.5.0	1.16.0	1.4.6	2.17.0	4.17.6	23.6.8		40.1.7 1/2
20 1 41 2/- Fulle	135.0.0	450.10.0			375.0.0						202.1.8
3 2 41 C agent	4.7.4	9.3.4	10.0.0	15.0.0	7.10.0	25.0.0	50.0.0	21.5.0			835.0.0
21 3 41 Sec, w P.H.C		210.0.0	250.0.0						275.0.0		21.0.0
15 6 41 P.O.	1.5.0	2.10.0	2.10.0	6.0.0	2.15.0	4.10.0	3.0.0	7.10.0			

Total Stamp Stock by Measurement

As on the 31st January, 1944.

	<u>1/2 d</u>	<u>1d</u>	<u>1 1/2</u>	<u>2d</u>	<u>3d</u>	<u>6d</u>	<u>1/-</u>	<u>2/6</u>	<u>Total</u>
In Sealpost Case No 1	—	—	93.5.0	48.10.0	255.0.0	214.10.0	261.0.0	—	£ 872.15.0
" " " " No 2	52.10.0	125.0.0	1,500.0.0	—	227.0.0	750.0.0	1,500.0.0	105.0.0	4,279.10.0
" Brown Paper Packets	55.16.5 1/2	13.12.11	76.14.4 1/2	94.6.10	151.7.0	364.19.6	770.19.0	135.5.0	1,664.1.1
" Cardboard Covers	—	2.0.0	—	38.0.0	51.10.0	133.10.0	273.0.0	697.10.0	1,205.10.0
<u>Total in main Stamp Stock</u>	119.6.5 1/2	140.12.11	1,670.9.4 1/2	180.16.10	704.17.0	1,462.19.6	2,804.19.0	937.15.0	8,021.16.1
In Counter Stock	7.18.8	3.4.9	1.14.6	15.8	5.14.6	7.9.0	7.3.0	1.2.6	28.19.10 1/2
<u>Total Stamp Stock</u>	120.3.9	143.17.8	1,672.3.10 1/2	181.12.6	710.11.6	1,463.8.6	2,812.2.0	938.17.6	8,050.15.11 1/2

January Cash Balance

(1) U.S. dollars - \$57.95	=	£ 14.9.9
(2) Sterling - £4.16.9	=	4.14.9
(3) New Zealand - £64.10.	=	4.19.10
		<u>£ 24.4.4</u>

January sales = £ 24.9.8 1/2