

statement will not be represented by any corresponding debit in the Post Office Account.

974. *Animals Protection Act: Registration of Homing-pigeons.*—Registration of homing-pigeons may be effected at any chief post-office on payment of the prescribed fee of 1s., which covers registration to the end of the calendar year in which the fee is accepted. The amounts must be brought on charge as homing-pigeon registration fees on form Acct. 190, the date of payment, name of owner, number and description of birds registered, being shown thereon.

975. *Sea-trout Royalty.*—Offices at which royalty for netting sea-trout may be tendered should accept the amount, if accompanied by a signed statement of the weight of trout taken by the license-holders. The amount must be brought to charge as "miscellaneous receipts," particulars being entered on form Acct. 190, to which the statements of weight must be attached.

976. *Registration of Newspapers.*—The fee for registration of newspapers under section 17 of the Post and Telegraph Act, 1908, should, when collected, be accounted for in stamps to be affixed to the applications for registration made to the Secretary, General Post Office. The stamps should be cancelled with a legible impression of the date-stamp of the day upon which the fee is received.

977. *Unclaimed moneys* are receivable at any money-order and savings-bank office under the 6th section of the Unclaimed Moneys Act, 1908, to be brought to charge specially under the heading "Unclaimed Moneys," particulars thereof being furnished on form Acct. 190.

978. *Lodgments on account of Departments not detailed.*—Lodgments tendered on account of other Departments of the Government are also accepted from the public. If a Postmaster is tendered money on account of a Department about which he has had no previous instructions he should apply to his Chief Postmaster before accepting the money, and a Chief Postmaster in like case to the Chief Accountant, General Post Office. Unless otherwise instructed, receipts of this class for which printed headings have not been provided in the various account forms should be entered on form Acct. 190, and special entries made in the sub and chief office Post Office Accounts.

979. *Fines.*—Fines inflicted upon officers are accounted for by affixing the amount in stamps to the special form of fine-voucher. Upon the infliction of a fine this form is prepared in duplicate by the carbon-paper process, and the duplicate or advice forwarded direct to the Chief Accountant, General Post Office. The name of the officer, amount of fine, and reason for its infliction must be clearly set forth, and the form must be dated and signed by the Chief Postmaster or the Officer in Charge. When the fine is collected it must be affixed to the voucher in the least number of stamps available which will make up the amount, the stamps so affixed being cancelled with the signature of the Chief Postmaster or the Officer in Charge, and witnessed by his next senior officer. At the close of each month a schedule of fines collected therein must be made out on form Acct. 239, which should be totalled, signed, and then forwarded to the Chief Accountant, General Post Office, accompanied by the stamped fine-vouchers in a registered letter.

980. *Repayment of Loans from Fine Fund.*—Vouchers for ordinary repayments on account of loans are prepared by the Chief Accountant, General Post Office. Chief Postmasters and Officers in Charge who have on their staffs or under their control officers to whom loans have been made from the Fine Fund must,