

with impressions of the dials and keys of the machine to be issued, are forwarded to the Chief Postmaster or Postmaster, as the case may be, of the place where the machine is to be installed. Each die has a distinctive mark and number, and the engraver marks against each impression the peculiarity of each die. It is very important that these impressions be carefully kept, as they serve as a check on the impressions on letters or telegrams. The keys of the machine must be kept in safe custody by the Chief Postmaster or Postmaster. They should only be used when it is found necessary to repair damage to the machine. The seal is to be broken only by a responsible postal officer deputed for the purpose by the Chief Postmaster or Postmaster. When an old machine is removed for repairs which necessitates its being sent to the factory, the readings of the dials must be carefully taken, and the amount due up to the date of removal collected from the owner. If the machine is to be reinstalled the dials will be set at zero before the machine leaves the factory. When it is found necessary to remove a machine for repairs which are to be effected locally a postal officer will attend and take a reading of the dials, but in this case the amount will not be collected from the owner at the time. When the machine is reinstalled care must be taken to see that the dials record the amount shown by the reading when the machine was removed, and the slip showing the reading should be superscribed, "Machine reinstalled and resealed on [Date], dials reading same as when machine removed." This certificate is to be initialled by the officers concerned, and duly filed by the Chief Postmaster or Postmaster. The final readings of the dials should be compared with the book record. The readings from the old machine should be shown in the cash-book. Machines should be affixed to counter or desk, &c., by means of screws from the outside instead of the inside of the machines, thus obviating the necessity of opening them on installation.

415. Clearing Machines.—At the end of each accounting-period an experienced officer should be deputed to read the dials and make the collections. Collections must be made immediately after the close of each period, and no credit must be allowed to extend beyond the proper period. The officer making the collection must use the forms provided for the purpose, and on returning to the office must at once enter in the cash-book the amount of the various sums collected, also the reading of the dials. It is very important that the reading of the dials be recorded in the cash-book, as the figures will be required when next preparing the receipts for the following period's collections. It will also act as a check on the amounts recorded. Stamps to the value of the amount collected must be affixed to the forms provided for the purpose, and duly cancelled. The document should then be forwarded to the Chief Accountant, General Post Office, supported by form Acct. 142.

416. Refunds for Impressions taken in Error.—Refunds will be made at the end of each quarter for the value of the impressions taken in error. Impressions inadvertently affixed to telegraph forms may be refunded upon providing the upper portion of the form, consisting of not less than one-third of the whole, is produced, and that the number shown in the impression corresponds with the number of the machine owned by the person claiming the refund. The usual 5-per-cent. commission collected from the public on stamps repurchased will be charged. (See Rule 392.) The impressions must be quite legible, and the whole documents on which the impressions are made must be attached to the receipt taken for the refunds. Cut-out or indistinct impressions will not be refunded on.