

Only the net amount—*i.e.*, the amount actually paid to the machine-holder—is to be claimed in the accounts. Postmasters will forward the receipts on form Acct. 491 to the chief office as a remittance of the amount represented, and Chief Postmasters will summarize them, together with any other items of postage refunded, on form Acct. 337, and enter the total under the heading "Postage refunded and written off."

All papers on which a refund is allowed must be sorted into sequence of denomination of value, those for each machine in a separate series. The refunds to each machine-holder must be summarized thus: John Smith, Machine No. 94, 4 at $\frac{1}{2}$ d., 2d.; 6 at 1d., 6d.: total, 8d.; and the summary must be pinned to the papers. The whole of the papers and summaries must be tied in a secure bundle and forwarded to the Chief Postmaster, and by him to the Chief Accountant, General Post Office, Wellington, with the accounts in which claim is made for the amounts refunded.

417. Acceptance of Impressions.—All letters for countries beyond New Zealand and Australia, except the United Kingdom, franked by the Automatic Stamping-machine Company's machines are to have stamps affixed by the Post Office. Correspondence for the United Kingdom bearing impressions of a stamping-machine is not to have postage-stamps affixed by the Post Office. It is to be stamped at offices despatching English mails with a special "Paid" stamp. The full amount prepaid by means of stamping-machine impressions is to be shown with the "Paid" stamp by the figure-type supplied. The impressions of the "Paid" stamp are to be made with *red* ink. Offices which do not despatch English mails are to send forward specially to the office of despatch of the mail correspondence for the United Kingdom bearing impressions of a stamping-machine, with a request that it be impressed with the special "Paid" stamp.

Correspondence for delivery within New Zealand is to be date-stamped over the frank of the stamping-machine at the offices where posted. Correspondence for delivery in countries beyond Australia and New Zealand is to have postage-stamps affixed thereto only to the value of the amount shown by the frank of the stamping-machine. When this amount is less than the regulation charge the letter or other article is to be treated as short-paid. Only at chief post-offices and post-offices where foreign mails are made up are stamps to be affixed to correspondence for foreign countries franked by the stamping-machine.

Credit for stamps affixed to foreign correspondence franked by the stamping-machine is to be claimed once every accounting-period under the heading "Postage refunded and written off." The stamps must be affixed by a Chief Postmaster, an Assistant Postmaster, a Chief Clerk, or a Postmaster, and in his absence by the senior officer in attendance. A form has been printed showing the daily total thus expended. Postmasters will send the completed forms to Chief Postmasters as remittances, and Chief Postmasters to the Chief Accountant with the accounts in which credit is claimed.

418. Reading of the Dials.—It is very desirable that the periodical reading of the dials be made in the presence of the owner or his deputy, so as to prevent any disputes and to serve the purpose of check on the officer making the collection.

419. Advising Chief Accountant, G.P.O., of Installations.—The Chief Accountant should be duly advised of each installation. The Officer in Charge, Telegraph Office, should also be advised, as impressions are accepted on telegrams.

420. Checking Impressions.—Occasionally the letters and telegrams should be examined and the impressions checked against