

**454.** At chief offices no matter is to be dealt with in the mail-room until a formal authority on form P.O. 343 has been received by the Senior Mail Clerk, who will complete the certificate printed on the form, and return it to the Chief Postmaster or some other designated superior officer. The certificate is to be filed in the office.

**455.** In cases of very large postings, where it is impossible to indicate the exact number at the time posting commences, the whole sum due on the estimated total is to be collected in advance, and immediately affixed in stamps to the back of the right-hand under portion of form Acct. 6, as for all other collections. Should the number posted eventually be found to be less than the number paid for, the Chief Postmaster may, upon the written certificate of the senior mail officer, without reference to the General Post Office, refund any overpayment and treat the sum so paid as "postage written off." A receipt must be taken, on which the number of the original certificate must be quoted, and sent in with the Daily Cash Account. Should the number posted exceed the number paid for, a supplementary form Acct. 6 must be prepared, on which the date and particulars of the main receipt are to be quoted as explaining the smallness of the number of articles.

**456.** The stamped portions of form Acct. 6 are to be forwarded by Sub-Postmasters to their Chief Postmasters, who will include them with the forms relating to similar transactions at their own offices, and forward them daily under cover of form Acct. 407 to the Chief Accountant, G.P.O.

**457.** All copies of form Acct. 6 required by sub-offices are to be obtained from the Chief Postmaster of the district, who will exercise a check to insure that every form issued is accounted for. If a form is inadvertently spoiled, it must be minuted to that effect and forwarded to the Chief Accountant, G.P.O.

**458.** All circulars or newspapers (see Rule 468) prepaid in cash which may be posted during any periodical count are to be excluded from the four returns sent to the General Post Office during the year; but an accurate account of all such circulars or newspapers posted must be carefully kept by Chief Postmasters, and a statement attached to the annual returns giving particulars of the number posted and the rates at which each lot was paid for. Any circulars or newspapers posted and prepaid in cash at sub-offices should be included in the annual return from the chief office.

**459.** Officers supplied with "Paid" stamps must, wherever practicable, show in the date-stamp the amount prepaid. The Controller of Stores supplies the necessary type for insertion in (1) postmarking machines; (2) "Paid" stamps with movable type, with time-slot; and (3) wheel "Paid" stamps.

**460.** The stamp impressions "Paid, A," "Paid, C," "Paid, D," "Paid, W," on newspapers represent the "Paid" stamps in use at the offices at Auckland, Christchurch, Dunedin, and Wellington respectively.

#### NEWSPAPERS.

**461.** For conditions of registration of a publication as a newspaper see the Post and Telegraph Act, 1908, section 2. The conditions in respect of name and date, without fulfilling which no publication may be passed as a newspaper, apply to both sides of the covers of papers as well as the contents, and must be insisted upon. Registered newspapers which contain supplements not dated on every page, or which themselves are not dated on every page, are to be charged for at printed-paper rates. (The name of the month only is not a date.) In any case in which a printer, after being warned, neglects to make the necessary amend-