

797. Reply Coupons.—When a reply coupon is presented at any post-office in New Zealand the Postmaster will give in exchange a postage stamp representing the amount of the postage on a single-rate international letter. A non-accounting Postmaster will send the coupon to his Chief Postmaster, who will send a requisite stamp in exchange. An accounting Postmaster will send the redeemed coupon to his Chief Postmaster as a remittance of the amount which it represents, and Chief Postmasters will claim credit for redeemed coupons under the heading "Postage refunded and written off," sending the coupons with the Daily Cash Account in which credit is claimed.

798. Poundage paid.—(a.) Under this head is shown the poundage allowed to licensed vendors, non-permanent Postmasters, Postmistresses, Telephonists, and rural-mail contractors.

(b.) Poundage paid by Postmasters must be taken credit for on form P.O. 102, and by Chief Postmasters on form Acct. 95, the amount being entered on the summary slip (Acct. 125), the certificate (Acct. 95) first, and the payments for which receipts are attached following. All forms must be date-stamped with the date of the account in which credit is claimed.

799. (a.) Discount-stamps must be brought to debit under the heading provided in the same manner as postage and revenue stamps.

(b.) Discount-stamps are sold at every money-order office, where there is a demand for such stamps, in a complete sheet or complete sheets, and not otherwise. Care must be exercised not to confuse discount-stamps with postage-stamps in the explanation of balances.

800. Discount-stamps redeemed or written off.—Discount-stamps will be redeemed at their face value at any money-order office if presented in quantities of the value of one shilling, or any multiple thereof. Prior to presentation they must be affixed to the special form Acct. 96, provided for the purpose, a supply of which may be obtained at money-order offices where there is a demand for these stamps. Discount-stamps which have been obliterated, defaced, or mutilated in any way will not be redeemed. The value of discount-stamps redeemed may be taken credit for under the above heading. Special care must be exercised to prevent their being included with postage-stamps under the head of "Postage refunded." No poundage is allowed on the sale of discount-stamps. Postmasters' accounts must be carefully examined to see that any discount-stamps held are properly shown as such in the explanation of the balance.

801. In order to maintain an effective check on the advances to officers controlling stamp-vending machines the following procedure is to be observed:—

- (1.) Two officers are to be detailed for the duty, performing it alternately in spells of two months.
- (2.) Each officer, on taking up duty, is to be given an advance, equal to £4 for each machine under his control, the total amount to be returned in cash or stamps within twenty-four hours of the time the other man takes up the work.
- (3.) The officer performing the duty is to replenish his stock of rolls out of the takings from the machine.
- (4.) At the change-over the machines are to be visited by both officers in company, the incoming man inserting complete rolls and the outgoing man clearing the entire contents of the machine and handing over the key.
- (5.) A cupboard or locker in the strong-room is to be provided for the use of each of the officers in which to keep his cash and stamps.