

- (6.) When the advance is repaid, broken rolls, after being counted by the officer receiving the returned advance, are to be sealed and initialled by the Controlling Officer, kept in the custody of the District Accountant or Postmaster as "Stamps on hand," and reissued to the same man when he takes up duty again.

#### POSTAL NOTES.

**802.** *Postal Notes received* for sale must be brought to charge immediately on receipt under the special heading of "Postal Notes received." (For detailed instruction see Postal Note Instruction-book, Rule 24A.)

**803.** *Postal Notes paid*, and stamps affixed thereto, must be taken credit for by Postmasters as remittances to their chief offices, as provided for on form Acct. 60, and by Chief Postmasters under the headings given in the Daily Cash Account (Book 5). (See "Postal Note Instructions.")

**804.** *Postal Notes written off* must be treated by Postmasters as remittances to their Chief Postmasters; shown by Chief Postmasters in the Daily Cash Account (Book 5) under the above heading; and forwarded by them in support of the entry therein. The amount written off must include the value of the commission in addition to the face value of the note.

#### BRITISH POSTAL ORDERS.

**805.** *British Postal Orders received* must be accounted for by chief offices and sub-offices similarly to postal notes received for sale. (See Rule 21 of "Postal Note and British Postal Order Instructions.")

**806.** *British Postal Orders paid and Stamps affixed thereto.*—These must be taken credit for in the Post Office Account by Sub-Postmasters as remittances to their respective Chief Postmasters, and by Chief Postmasters under the headings of "British Postal Orders paid" and "Stamps on British Postal Orders paid." (See "Postal Note and British Postal Order Instructions.")

**807.** *British Postal Orders written off.*—Postmasters may write off the full value, including commission, of British postal orders accidentally spoilt, or those in respect of which a special direction has been given by the Controller of Accounts. Such orders must be treated by Postmasters as a remittance of the amount which they represent, and Chief Postmasters will take credit therefor under the proper heading in the Daily Cash Account, care being taken to see that the orders are sent to the Controller of Accounts, General Post Office, with the account in which credit is claimed.

#### POST AND TELEGRAPH GUIDES.

**808.** (a.) *Post and Telegraph Guides received* must be brought to charge at chief offices under the heading of "Postal Guides received," and at sub-offices as a remittance.

(b.) *Subscriptions to Postal Guide* must be brought to charge under the heading of "Subscriptions to Postal Guide," the entries in account being supported by the applications on form P.O. 103.

(c.) The value of copies of the Guide, the Guide Supplement, and the List of Post-offices issued to subscribers, also those issued free of charge, or returned to the Controller of Accounts, must be taken credit for by Chief Postmasters under the heading provided in the Daily Cash Account. Those remaining unsold at the end of the year (31st March) should be sent to the Controller of Accounts. Care must be exercised to avoid writing off these publications when the previous account shows that there is no balance on hand.