

242. (a.) When a 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.

(b.) When an automatic stamping-machine is to be sent to the company for repair, the Chief Postmaster will see to the forwarding of the machine, making the freight payable in Christchurch.

(c.) In the event of the Department removing the dies from an old and condemned automatic stamping-machine before it is forwarded to the company a label stating the fact is to be attached to enable the company to identify the machine. The keys of the machine must also be attached.

243. The use of an automatic stamping-machine found to be registering inaccurately must be at once discontinued and the case reported to the Secretary. The machine must not be again issued without the Secretary's authority.

244. In order to detect any defects in the counting mechanism of an automatic stamping-machine which would cause it to under- or over-register, the officer whose duty it is to take the readings of such machines is to be instructed that at least once in each month he is, in the presence of the machine-holder, before reading the dials, to take off two impressions of each denomination in order to check the accurate recording of the machine. The impressions are to be taken on that portion of form Acct. 54 used as a receipt for the amount paid. If any defects are noticed, action as detailed in Rule 243 must be taken.

The value of the check impressions is to be entered on form Acct. 54, and deducted from the difference between the present and previous reading before payment is demanded.

245. The holder of every automatic stamping-machine, with the exception of machines held by Government Departments, is to be required to make a cash deposit equal to the average postage for a period. The initial and minimum deposit is to be £1. The amount must be increased, if necessary, after the readings of the machine for a month have been ascertained. Any deposit larger than £1 must be a multiple of £1. The deposits must be credited to Suspense Account, and the Controller of Accounts advised on form P.O. 33.

246. (a.) At the end of each accounting-period an experienced officer should be deputed to read the dials and make the collections; but in the case of machines of Government Departments the dials are to be read monthly. 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. 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