

on returning to the office must at once enter in the cash-book the amount of the various sums collected, also the reading of the dials. It is very important that the reading of the dials be recorded in the cash-book, as the figures will be required when next preparing the receipts for the following period's collections. It will also act as a check on the amounts recorded. By way of check, the reading of the machines once in every three months, at a time to be fixed by the Chief Postmaster or Postmaster, is to be done by a senior officer other than the one who usually does the work.

(b.) The amounts collected from automatic stamping-machine holders are to be accounted for as "Postage received in cash" on form Acct. 55. The officer deputed to read the machines must prepare a form (Acct. 54), prior to leaving his office, for each machine to be read, entering thereon the name of the holder, the number of the machine, and the amount and date of the last reading. As each machine is read the form is to be completed by inserting the amount recorded on the machine and deducting therefrom the amount of the previous reading. The result represents the value of the postages recorded since the last reading. The form should then be handed to the holder and the amount collected. If the amount is paid, the receipt portion of the form must be completed. The duplicate and triplicate copies must be disposed of in the manner indicated in Rule 343 (b) (1).

247. Refunds will be made at the end of each quarter for the value of the impressions taken in error. Impressions inadvertently affixed to telegraph forms may be refunded upon providing the upper portion of the form, consisting of not less than one-third of the whole, is produced, and that the number shown in the impression corresponds with the number of the machine owned by the person claiming the refund. The usual 5-per-cent. commission collected from the public on stamps repurchased will be charged. (See Rule 221.) The impressions must be quite legible, and the whole documents on which the impressions are made must be attached to the receipt taken for the refunds. Cut-out or indistinct impressions will not be refunded on.

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. 73 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. 125, 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 Controller of Accounts, Wellington, with the accounts in which claim is made for the amounts refunded.

248. Automatic stamping-machine impressions are accepted on correspondence for any place. The impressions must be in the top right-hand corner of the address side, and must be in bright red. They are to be cancelled with the ordinary date-stamp.

249. Occasionally the letters and telegrams should be examined and the impressions checked against the records of impressions. The inking-pads used in the machines are all red. Impressions with any other colour must not be allowed.

250. (a.) Only impressions made upon the actual material of the cover or envelope, or on the label attached to the article posted,