

(b.) In cases of very large postings in which 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. 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 form Acct. 54 must be quoted, and sent in with the Daily Cash Account. Should the number posted exceed the number paid for, a supplementary form Acct. 54 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.

**345.** All copies of form Acct. 54 required by sub-offices are to be obtained from the Chief Postmaster of the district, who will exercise a check to ensure that every form issued is accounted for. If a form is inadvertently spoiled, it must be minuted to that effect and forwarded to the Controller of Accounts.

**346.** The statement of postage received in cash, form Acct. 55, must be prepared in duplicate by the carbon process. Sub-offices will forward the duplicate copy to their respective chief offices, to enable a complete record to be kept for statistical purposes for each postal district.

**347.** All postal packets (including newspapers) 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 record of all such packets posted must be carefully kept by Chief Postmasters for inclusion in the annual return. Any packets posted and prepaid in cash at sub-offices should be included in the annual return from the chief office.

**348.** Packets accepted under the "Permit" system are not to be date-stamped at the office of posting if they contain intrinsically valueless printed matter, and only those not immediately deliverable are to be date-stamped at the office of destination. All letters, also other packets intrinsically valuable, are to be date-stamped at the time of posting.

#### DETENTION OF POSTAL PACKETS.

**349.** A Postmaster may detain any letter, packet, or newspaper if there is reasonable cause to suspect that it has been posted or contains any enclosure in fraud or violation of the Post and Telegraph Act, or of any Act relating to the Customs, or of any regulation or order made under the authority thereof respectively.

**350.** Any newspaper, packet, or parcel containing any printed or illustrated matter which is of an indecent nature must be intercepted and forwarded to the Dead Letter Office. The following extract from the Indecent Publications Act, 1910, is reprinted for the information of officers of the Department:—

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"2. . . . 'Indecent document' means any book, newspaper, picture, photograph, print, or writing, and any paper or other thing of any description whatsoever, which has printed or impressed upon it, or otherwise attached thereto, or appearing, shown, or exhibited in any manner whatsoever thereon, any indecent word, statement, or significant sign, or any indecent picture, illustration, or representation. . . ."