

HON. SECRETARY/TREASURER  
John C. Mann.  
19 Chartham Road,  
London, S.E.25.

EDITOR OF BULLETIN  
A. A. Dewey, MA, B.Sc (Econ)  
46 Chester Drive,  
North Harrow, HARROW,  
Middlesex.

#### SECRETARY'S NOTES.

##### Annual Report and Accounts.

A copy of the accounts of Income and Expenditure for the year ending 31st December 1965 will be found with this issue of the Bulletin, and this contains in parentheses the comparable figures for the previous year. It will be seen that in most respects our sources and proportions of income remain virtually unchanged. Our membership seems to remain the same, or almost so, year after year, and the excess of income is made up by the profits on the sales of publications and back issues of the Bulletin. It should be pointed out that no allowance has been made in these accounts for expenditure in connection with our last publication, "Meter Stamps of the Indian Sub-Continent" as the bulk of the sales will fall in 1966.

##### Membership.

We are pleased to welcome one member re-joining after a lapse of some years and also two new members :-

- |                              |  |
|------------------------------|--|
| (54) William R. Bird,        | 600 North First Avenue, Maywood,<br>Illinois 60153, U.S.A. |
| (175) M. L. Blakeston, Esq., | 7 Miles Avenue, Sandford Woods,<br>Wareham, DORSET.        |
| (176) Mr M. S. Hilton,       | P.O. Box 73, Elkhorn,<br>Wisconsin 53121, U.S.A.           |

(we hope to distribute with the next issue of the Bulletin an up-to-date list of members with their addresses. If you have any change to report please do so before then. Naturally, only current members will be included).

Resignations :- J. A. Daynes, South Chard, and D. V. Tippen, Arundel.

##### Changes of Address :-

- |                 |     |   |
|-----------------|-----|---|
| Dr. J. F. Fick, | now | 19 Gately Street, East London,<br>SOUTH AFRICA.                 |
| Wm. Pamperien,  | now | 1617 N.E. 5th Street, Fort Lauderdale,<br>Florida 33304, U.S.A. |

SECRETARY'S NOTES. (Contd.)

Members Wants and Offers.

Mr J. T. Dallimore, of "Greenslopes", Melbourne Road, Corio, Victoria, AUSTRALIA, is considering selling his general collection of the whole world. This gained Bronze medals (the highest awards in their class) at two National Philatelic Exhibitions and contains several unique items and many of the greatest rarity. Also included are the three Harris catalogues and the one published by Glasewald, together with the Philatelic Magazines containing Albert Harris's meter columns. Mr Dallimore will gladly send details of the whole or of individual countries to interested collectors, please write direct to him.

Next Bulletin.

This will be dated June, 1966, and contributions should be in the hands of the Editor by the middle of May. More notes and items are urgently needed.

A SYSTEM OF K.G.V. METERS - By D. R. Burchell.  
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I have been collecting meters since their inception in 1922, and am probably the oldest - I do not say the eldest - collector in the country. I have, more or less grown up with Meters, and in this article I propose to give some results of my experience in dealing with KGV Meters.

In referring to the early types as "Squared Circle" or "NZ Type" - whatever that may convey - shows a remarkable lack of imagination. When sorting a mixed parcel of KGV Meters, I divide them into Types as issued by the manufacturers - Pitney-Bowes, Neopost, Universal, Midget, etc., then, taking Neopost as an example, I by-pass the "squared circle" title by calling it Neopost Type 1, or N/1 when written, and the Neopost Crown and Cipher type becomes Neopost Type 2, or N/2, when written.

Similarly with Univ. Midget - the "squared circle" becomes Midget Type 1, or M/1, when written, and Midget Crown and Cipher becomes Midget Type 2, or M/2, when written. Pitney-Bowes "Wavy-lines" becomes Pitney-Bowes Type 1, or PB/1, and the Crown and Cipher Type with PB in either of the lower corners becomes PB/2. The Crown and Cipher Type with 'P' or 'H' in the lower left corner fall into line in the Pitney-Bowes group as PB/P and PB/H. Here I would point out that we collect Meters, not machines.

Only the Universal types, hitherto known as 'Univ. NZ', irrespective of type appear to be at all complicated, but here the difficulties are more apparent than real. The use of the term "NZ" may have had some justification but that of "squared circle", that monstrosity, most certainly has none.

It was the machine that was known as "NZ" to the detriment of the Types of Meter which were used in succession on the same machine. But here again

## A SYSTEM OF KGV METERS (Contd.)

it is meter imprints that are collected, not machines, and it is quite time that the term "NZ", used in this connection, was discontinued. Covered by the very loose title "NZ" are several distinct Universal Types, starting with their first model. This is the early 1" x 1" which is termed Universal Type 1 - Univ/1, when written. The Date-stamps are various, black and red. Next came the second Universal issue measuring  $\frac{5}{8}$ " x 1" - Univ/2 - with black bar Date-stamps, which were soon to be changed to red. These were both in two dies, large and small letters, but the Meter imprints were the same throughout. In their contracted form for writing they read :-

Univ/2. D/S.LB. - Universal Type 2. Date-stamp Black. Large Letters.  
Univ/2. D/S.SB. - Universal Type 2. Date-stamp Black. Small Letters.  
Univ/2. D/S.LR. - Universal Type 2. Date-stamp Red. Large Letters.  
Univ/2. D/S.SR. - Universal Type 2. Date-stamp Red. Small Letters.

Then there is the Crown and Cipher Type with "NZ" in the lower left corner - the only true NZ type - used with the Bar Type Date-stamp in red. Within a few weeks, the double-circle - d/c - and the broken inner circle - bkn i/c - Date-stamps were issued, and continued in use concurrently with the bar design. This type of Meter becomes Univ/NZ in my system.

The High-Speed (HS) types form a unique group by themselves. The Meter types are mostly different, it being the Date-stamp that is constant in design - seven short bars each side of a single circle containing the date in two lines. The overall length varies slightly. It is by this Date-stamp alone that the Type is recognisable.

When there are dies, these are easily accommodated by adding D/1, D/2, D/3 etc to the Type notation thus; PB/2.D/2a or N/1.D/1a, signifying Pitney-Bowes Type 2, Die 2a or Neopost Type 1, Die 1a, respectively. Again compact terms with no possibility of ambiguity.

The adoption of this system of nomenclature will abolish all the ambiguities that exist at present, and provide an easily understood and compact form of listing the various Types, Dies and Date-stamps.

Note: "Date-stamp" has been used when "Town-mark" could have been equally well employed. The only reason is that I use "Date-stamp" throughout my Type Collection of K.G.V. Meters, Date-stamps and Varieties.

Editors Note. Mr Burchell's classification may well have been the best when there were only the two main designs to consider, but we hope that members will not attempt to revert to it now that we have four different Cipher designs as well as the Floral Emblems as it could only prove confusing.

The "squared-circle" type was so called because of the (slight) resemblance to the British postmarks introduced in the 1870's, as a name was needed instead of a code.

## WEMBLEY EMPIRE EXHIBITION METERS.

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It has long been known to collectors that two of the then novel franking machines of the "New Zealand" model made by Universal Postal Frankers Ltd (who are now incorporated in Pitney-Bowes Ltd.) were used in 1924-25 at the big Empire Exhibition, Wembley, at the Company's stand in the New Zealand pavilion. As recorded in the Barfoot & Simon Catalogue, the machine with No.1 in the centre of the frank was used first with the special "Wembley Lion" townmark in black (the frank in red), and subsequently with the whole in red; die No. 2A is known with red townmark only. The Catalogue notes that "Specimens" of die No.12 are known, but it does not say whether these have black or red townmark.

Mr W. G. Stitt Dibden, the well-known postal historian and student of the postal material connected with the Wembley Exhibition, gave in "The Stamp Lover" of January 1966 some notes supplementary to his series of articles on the Exhibition material published there some eleven years earlier; he gives as his "first and most amazing item for report" the discovery of a third meter machine die, No."X3" with date 21 I 25; a line illustration is given of this, the denomination being 1d. The article may seem to imply that this was a postally used example, but a letter from Mr Stitt Dibden in reply to our enquiry says that it was struck on an envelope marked "Specimen". The Exhibition was of course not open to the public in January 1925, but he suggests that the impression was used as an advertisement for prospective buyers of the franking machine.

Mr George Pearson tells us that he too has a similar example of the same date but of value 2½d; like all "Specimen" impressions made by the then U.P.F. Ltd., it is on a buff envelope with "SPECIMEN" in box, in green.

Although a "Specimen" die with the Wembley Exhibition townmark is of course of considerable interest and value, it cannot be regarded as of such significance as a used example, we think.

The Barfoot & Simon Catalogue lists the five values ½d., 1d., 1½d., 2½d, and 6d, with black TM, but only three, ½d., 1½d., 2½d., with red TM, but Mr Barfoot told us some time ago that he has seen also the 1d and 6d with red TM. Incidentally, should there not be another denomination, these "NZ" machines normally being fitted with six denominations? A list of meter stamps in "The Stamp Lover" of November 1926 includes also a 1/- value for machine No.1, both with black and with red TM, though only the ½d, 1½d, and 2½d for machine No.2A. Might this latter have been a 3-value model?

## OFFICIAL MACHINES IN GREAT BRITAIN (By S. D. Barfoot)

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In contrast to many other countries, only very few meter machines have been used by Government Departments.

For many years the only one known was the Neopost used by the India Office (B. & S. 45c), identified by the slogan, an oval with "INDIA/crown/OFFICE",

OFFICIAL MACHINES IN GREAT BRITAIN (Contd.)

on machine N 10, London, S.W.1.

Ten years later (in 1937) the General Post Office Headquarters used a Universal Multivalve machine (as B & S 115) with G VI R cypher, later changed to E II R die 2. The machine is still in use, and is unique in having the town name LONDON/F.S. (Foreign Section), as it is used to frank overseas mail only, apparently from other departments beside its own, as it has been seen on an envelope from the Central Office of Information and also on an envelope from the Foreign Office. On one or two occasions recently it has been seen on the envelopes for Post Office Press Notices addressed inland, but this has probably been accidental, its use being intended for the overseas mailing only and the inland bearing the usual "Official Paid" cancellation. Its most interesting use is for cancelling overseas mail which has been franked with a 6d. National Savings stamp!

Only one other machine is known to be used by a Government Department: UB 712, with E II R cypher, die 2, used by the War Office, London, S.W.1., later the Ministry of Defence (Army Dept.). This is also on adhesive labels.

G.B. NOTES.

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Simplex Varieties. In the March 1965 MSB (VIII/54), we gave some notes on the variations in the index numbers beneath the "Emblems" frames, and Mr D. Fletcher reports further on these. However, in view of the obvious fact that each one has to be engraved individually, we do not ourselves think - members will we hope let us know if they disagree - that such slight differences are of any significance or real interest when there are so many other features of greater significance.

Pitney-Bowes Series 5000. As a new "highest number", Mr D. Fletcher notes "P.B. 078E", which seems to call for an explanation as none with the suffix "D" had been reported as yet. The number was dated 19 XI 65, and used by S.M.T. Sales and Service Co. Ltd., Edinburgh.

Highest Numbers. No reports have been received except for the one "under query" from Mr Fletcher mentioned above.

Another spelling error in a town name has come to light on a Neopost Frankmaster, NA 446, used at KIDDERMINSTER/WORCESTERSHIRE.

A most unusual slogan has been seen, used by Peter Saunders, Easton Gray, Malmesbury, Wilts, on NM-407 (Emblems design) in Nov. 1965. It is the only known slogan which includes a large R for rebate mail (bulk posting), the date shows month and year only. The same firm uses an Automax machine, AA 43, with large R in rectangle and blank date.

## IRISH NOTES

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Numbering Oddity. Just over a year ago, Mr Stelfox submitted what at first appeared to be an error in the numbering of a Neopost (original style) die, which showed "N 03" from Baile Atha Cliath (Dublin). This, he now tells us, continues in use, and he has since found "N 04" (Corcaigh) and "N 05" (again B.A.C.). No explanation has been forthcoming; might it be that these are new machines (Model 105?) in replacement of the original "N 3", "N 4" and "N 5"? The only single-digit number that Mr Stelfox has seen in recent years is "N 8".

Correction. A typing error occurred in the Irish Notes on page 79 of the last M.S.B.: the initial "S" was omitted from the Irish spelling of Sligo = "Sligeach".

## AUSTRALIAN DECIMAL CURRENCY.

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The change from pounds, shillings and pence to dollars and cents finally took place on 14th February; banks were closed for three days to make the change, but meter manufacturers of course required longer.

Messrs Roneo-Neopost Ltd. have informed us that the Post Office allowed temporarily the use of their new L.V. machines to represent their numerical value in pence (not the actual equivalent, which would have been impractical), a suitable adjustment being made from the meter reading on "D-day" to allow for the 20% higher value of the cent as compared with the old penny.

We have not seen any of these yet, but it would appear that the same concession was made in respect of Pitney-Bowes meters, for we have seen an envelope franked by the old Universal M.V. "Flag" type, dated -4 I 66, showing value =0.27 and used for 27 pence, i.e. the airmail rate of 2s.3d. to London, the dashes and zero appear slightly larger than the normal "Universal" style, and may be "fixed". The machine is "AR2", Sydney, N.S.W. A second envelope has an impression from an Automax rectangular design with map, aircraft, etc, and is for a similar value, used on 11 II 66, the machine being QP 1, Hastings, Victoria. The impression is also cancelled with a date-stamp by the P.O.

The first properly used in the new currency has been shown us by J. C. Mann; this is an Automax, in fact the same machine as above, QP 1, with the denomination =0.25 with the "cents" figures smaller than the zero. Whether this is a new or converted machine, we have not found out.

## AUTOMAX: STILL MORE !

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Examples of the last two "starred" items in our list in the September 1965 MSB (Vol.VIII p.76) have been reported by our U.S. Members Werner Simon and E. S. Lapham.

NORWAY, with numbers, without prefix, in the 500s and 2000s  
PERU, prefix "PB". PB 502, proof seen, is =0.oi. PB 514 (or ?314) is  
5 bank, as =00.oi

AUTOMAX : STILL MORE (Contd.)

and Mr Simon reports also the following countries, not previously listed:  
Prefix PB - Costa Rica, Guatamala, Lebanon, Philippines.

" MV - Uruguay.

Although having the same basic frame design as the old Universal M.V., the Costa Rica and Netherlands Automax differ in showing COLONES and GULDEN below the value instead of CENTIMOS and CENT. respectively.

U.S.A. "BULK RATE" FRACTIONS.

Mr Werner Simon wrote, in November last :-  
"our bulk rate fractions are still difficult to find on other types than PB and even the latter are common only on the major "R" model. Friden and Postalia are quite scarce with bulk-rate fractions, and even the DM model of PB is hardly ever seen with the fractional slugs. Perhaps by January 1st the rate will go up to 3¢ which will eliminate them completely".

FRANKING MACHINES IN ITALY

The letter from the Italian Ministry of Posts referred to in our last note on this subject included among the foreign manufacturers whose meters were used in that country, Messrs Roneo Ltd., London, which we assumed to be a mistake for Roneo-Neopost Ltd.

However Messrs Roneo-Neopost Ltd. inform us that the firm "Societa Meccanografica Italiana" named as the Roneo concessionaires, are in fact the agents for Roneo duplicators, and Neopost machines are not at present sold in Italy. Thus, the question of Model 205 or Model 305 does not arise.

An unfortunate typing error occurred in the name of the franking machines manufactured by S. M. I. which should read "Francopost" with a C instead of a K, which letter is not used in Italian. As Messrs Pitney-Bowes have reminded us, "Frankopost" is a trade name formerly used by them, and no other company has manufactured franking machines under this latter name.

POSTAL CODE NUMBERS ... IN THE UNITED STATES

The "ZIP" code system of five-digit numerical suffixes to postal addresses, to facilitate sorting, which was introduced in July 1963 has been referred to in this Bulletin more than once.

It was originally decided by the Post Office Department that these codes should not be included in meter townmarks - not even in slogans - but just as over the omission of dated townmarks on Registered Mail some years ago, they have now reversed this decision. Recent bulletins of both the American Metered Postage Society and the Meter Stamp Society have reported the first examples seen, from Pleasantville, N.Y.

POSTAL CODE NUMBERS IN THE UNITED STATES (Contd.)

To provide space on addressing-machine plates for the town, state and ZIP number all in one line, the P.O. Department have approved new two-letter abbreviations for all of the States and the like. In the case of District of Columbia, New York, South Dakota, and the others already having only two letters, the stops are now omitted, making them DC, NY, SD, etc. Others become for example Alabama = AL, Alaska = AK, Arizona = AZ, California = CA, and so on; a full list is given in the M.S.S. Bulletin for July-August last.

In meter townmarks and postmarks, however, the new abbreviations may appear after the town name at the top of the circle, with the ZIP number at the bottom.

... AND IN EUROPE  
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GERMANY introduced a coding system, of simpler pattern, as early as 1943, and the Federal Republic superseded this by a more detailed system of one to four-digit codes in 1962. SWITZERLAND followed a few years later; both countries have been mentioned here several times.

EAST GERMANY (the Democratic Republic) has now followed them; we have so far seen only two examples, each with three-digit numbers; on a Postalia from Berlin, "104" is shown horizontally between the town-name and the date; on a Francotyp, "501" is shown at the bottom, inside the TM circle. We shall be interested to receive fuller details, and to learn whether there is any overlapping between the two parts of Germany.

AUSTRIA introduced a similar system early last year, and issued a stamp to publicise it, but we have not yet found any meter townmarks with the numbers.

We now learn from M. Michel, per John Mann, that FRANCE has introduced a simpler scheme by way of preliminary. The numbers, prefixed to the town name, consist of the official code-numbers of the Departements as used for the last two digits of motor-car registration plates; all of two digits, they run in alphabetical order from 01 - Ain, 02 - Aisne, etc. (including 75 - City of Paris) to 89 - Yonne, then 90 is Belfort Territory and 91 to 95 appear to be new departements in the North-East created since the War (at least, we cannot find them in our old atlas!) In meter townmarks, the name of the departement usually seems to follow the town name as before.

GREAT BRITAIN has of course not yet introduced any general numbering system, and our G.P.O. is of the opinion that the long-established system of including the name of the county is preferable, and certainly less liable to lead to error - even with these, mistakes seem to occur, and what confusion a new and arbitrary scheme of numbers would lead to, we can only imagine !

(Some members may allege that these code-numbers have nothing to do with meters, and strictly of course they are right. But some knowledge of them certainly provides an added interest).



## NOVELTIES FROM OVERSEAS

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NOTE: Some of the items below were prepared by Mr S. D. Barfoot, and some by Mr J. C. Mann, others being added by the Editor. The illustrations are included on a separate page and to save space some of the slogans have been left out.

ARGENTINA. Yet another design is being used on Hasler F 88 machines. It is a horizontal rectangle with REPUBLICA ARGENTINA in a scroll at the top,  $\text{P}$  at the left and a map of the country at the right. The example seen is N O 000,oi (Ov) with townmark: .town./FRANQUEO PAGADO.

AUSTRALIA. The Neopost LV in the Kangaroo and map design with the N in a rectangle, mentioned in the March 1965 MSB (Vol VIII, p.60) is known with 5d, 8d, and 1/- denominations also.

CANADA. Pitney-Bowes  $2\frac{1}{2}$  (or  $3\frac{1}{2}$ ?) bank machines are now in use, showing figures of value as \* 01: . The design is slightly modified from B.&S. type 11, having no ornaments above CANADA and with an inner frame line at the bottom only, not at the sides as on the 3-bank model. The star at the left of the value figures is also much smaller. The example seen has the slogan PRINTED MATTER / IMPRIMES.

Both Postalia Model KF 1501 and Friden Model FM-4 have been approved for use in Canada, the former as early as Aug. 1959, the latter on July 31, 1965, but no impressions have been seen yet.

The design of the Postalia is almost identical to that of the PB Model R, but the Friden meter has a single maple leaf on a horizontally lined background in the centre.

CHINA (TAIWAN). Mr. Lapham has sent an impression of a PB Automax machine which is now in use.

Mr. Lapham has also sent us photographs of two impressions from Universal MV machines Nos 101 and 105, they seem to have dies engraved individually as there are differences, particularly in the waves and the Dollar signs. The impressions are on tapes, perforated at the left with a vertical green underprint (one with seriffed letters and the other sans-serif) consisting of "Republic of China" and the same Chinese characters that appear above the name in the frank die. The number and the town vertically at the left are printed in black on the tapes.

COLUMBIA. A most unusual two-part frank, one for the "national" postage and the other for the air-mail fee, is produced by a new Hasler machine, thus obviating the need for two separate impressions as with other machines. With the example illustrated, the "national" postage is nil, being indicated by three stars.

GHANA. Mr. Lapham sends a Neopost Frankmaster, N 51, the first in decimal currency, with figures of value as 0.01. used by Ghana Airways, Accra.

GREECE. The frank of Postalia meter No.18770 is remarkable in showing the name "HELLAS" in Roman letters below the value; the city name AOHNAI is however unlike some in being in Greek only.

NOVELTIES FROM OVERSEAS (Contd.)

HONG KONG. Neopost Model 305 design illustrated.

At least five Automax machines are now in use for parcel post at the G.P.O., numbered 1, 2, 3, 5, 11, in a very similar design to the previous MV machine, but with a 5-figure R.No. at the top left, with PARCEL POST at top right. They are used on plain yellow tapes, with value figures =0.01

INDIA. As a result of the publication of our recent book, several members have reported additions and amendments. One notable addition is a new type shown us by Mr Lapham. A SATAS machine which appears to be for Post Office use it has a very unusual type of townmark and the letters in this suggest "Public (surely not Philatelic!) Service, Head Office, New Delhi". It is not certain when this was brought into use but note the initials "nP" at the right. The official designation was altered to "paise" only from 1965.

ITALY. Impressions from Hasler F88 machines are known which are used for post paid mail. In place of figures of value they show SPEDIZIONE IN/ABBONAMENTO/POSTALE/GRUP IV, with normal meter townmark MILANO and slogan at left, all in red.

JAPAN. Thanks to Mr Lapham for an impression of a Satas machine, SG 0023, in a design similar to those of France but with JAPAN in native characters at the top. Townmark SC, with large figures, value figures as \* 001(ov.)

KENYA-UGANDA-TANZANIA. Franks bearing the new name "TANZANIA" above "UGANDA-KENYA" have been introduced both for the Neopost Model 105 (L.V.) and 305 (MV), the latter being similar but somewhat larger. Values of 15, 20, 30 cts and sh 1.00 seen. All seen so far are from Kenya, and it appears that the dies bearing the names of the individual territories are not being continued.

MALAYSIA. Neopost 205 seen used 1 12 65 (NE 12 - Singapore).

NEW ZEALAND. The Simplex dies, like those of G.B., now include the pence "D" on the frame instead of on the value segment. (S 869 seen.)

NORWAY. A Krag machine 6762, in the newer large design, has a blue slogan.

RHODESIA. As unusual value, 4d., altered from 4<sup>1</sup>/<sub>2</sub>d., with space between 4 and d, has been seen on a Rhodesia & Nyasaland Neopost LV, N 349, with POSTAGE at left and PAID at right.

The latest impressions show RHODESIA only. Neopost Frankmaster machines have new dies either with POSTAGE/PAID in place of crown & EIIR at the bottom, as RN 245, or with POSTAGE PAID very small below RHODESIA (RN 493 and RN 577).

Automax dies have been modified by removal of SOUTHERN and therefore blank at the top. They have POSTAGE only at left and right.

ROUMANIA. Current meters show the new name R. P. RUMINA in the frank. Francotyp C, M.No.191 is a wide rectangle with imitation perforated border, with POSTA at base and LEI at left and right. W 45 TC z0,01(ov.). DC Arabic MF.

SPAIN. Krag machines are now in use. The frank is of the usual Standard design, the townmark SC with arcs at the sides and star at base, with 5-figure serif R.No. between townmark and frank. Figures of value as 0010, oval, widely spaced; slogan at left of townmark.

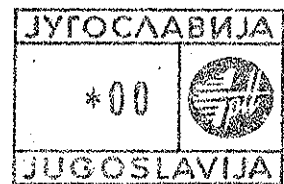
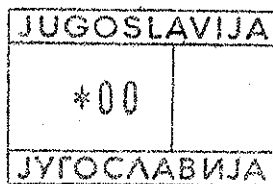
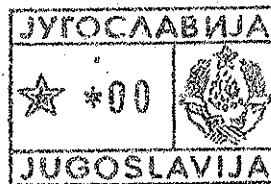
NOVELTIES FROM OVERSEAS (Contd.)

SWEDEN. Postalia are now in use. First day impressions have been sent us by Mr Geisendorfer, dated either DEC 14'65 or 14.12.65. Apparently only a few machines were fitted with date figures of the American type and these were changed immediately to the more normal figures. We illustrate both types of date figures and also the design for "Specimens", which had to be approved by Post Office.

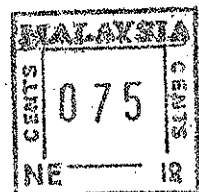
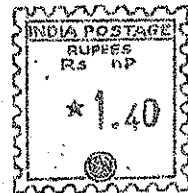
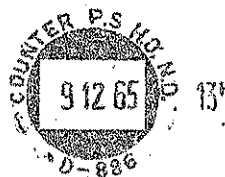
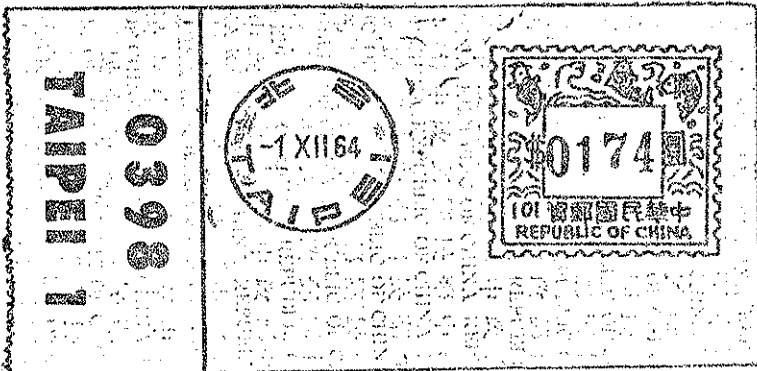
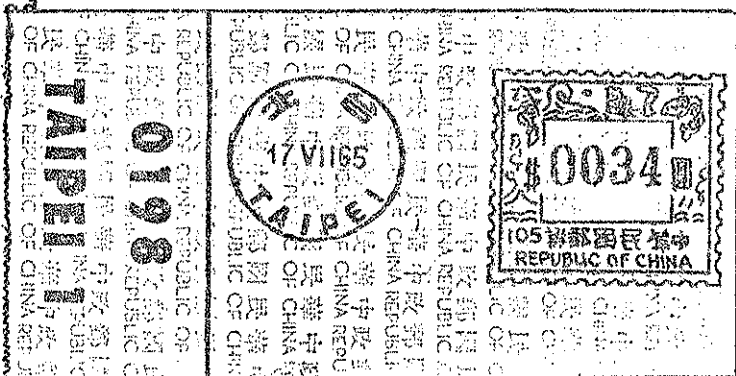
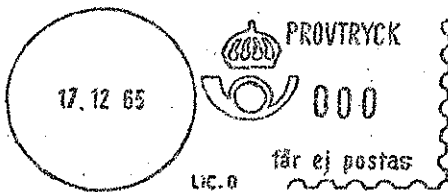
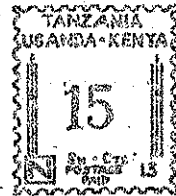
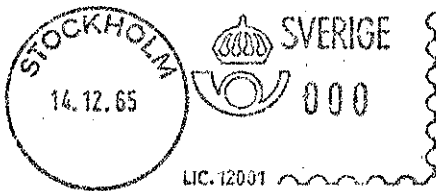
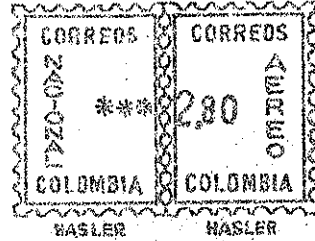
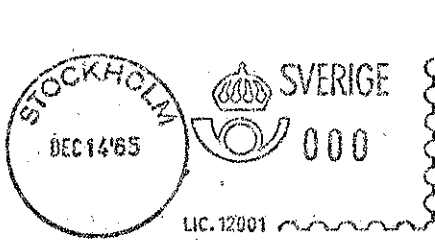
U.S.A. Friden Meters. The earliest machines show short curved lines at the right of the townmark. Later meters do not show these lines and have two sizes of stars in the design. The group of five large stars almost touch each other on some dies and are smaller on others. 1 $\frac{1}{4}$ c. meters are known, showing =1 $\frac{1}{4}$ = instead of the normal =01=.

Pitney-Bowes meters. U.S. Army-Air Force P.O. machines now show Zip Code numbers, e.g. APO 09112, with 09 prefix for New York, 96 for San Fransisco and 98 for Seattle. Presumably other P.O. machines and those used by private firms will show Zip codes later.

YUGOSLAVIA. At a recent meeting in London one of our members produced several Postalia impressions which showed differences in the emblem in the right-hand panel, and enquired whether these variations were accidental, optional or deliberate. We have now been told by Postalia that it was decided to change the emblem in 1964 and until it was decided in 1965 to have an emblem including the letters "PTT" the space was left blank. We illustrate the three varieties, there also exists a "provisional" PTT emblem, consisting of the letters only in a plain style. It may not have been mentioned before that the choice of either Cyrillic or Roman letters for the "JUGOSLAVIJA" in the die and the town-name in the townmark depends on the region in which the machine is installed. The prevailing language (for that region) is always at the top.



NOVELTIES FROM OVERSEAS (Illustrations - Contd.)



THE METER STAMP STUDY GROUP

STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDING  
31st DECEMBER 1965

	<u>RECEIPTS</u>	£ s d
(23 5 2)	Subscriptions	17 11 6
( 8 6 2)	Advance Subscriptions	8 3 11
(31 11 4)		25 15 5
( 18 3)	Donations	1 2 0
( 1 9)	Sales of "Introductory Booklet"	1 3
( 2 12 0)	Sales of "Back Numbers of Bulletin"	1 0
( 2 10 6)	Sales of "Parcel Post Meters of GB"	2 4 7
( 4 14 8)	(Sales of "Universal MV Meters of GB")	- - -
(42 8 6)		29 4 3
( 8 6 2)	Deduct Advance Subscriptions	8 3 11
(34 2 4)		21 0 4
( 3 15 6)	Add Subscriptions received previously	8 6 2
(37 17 10)	Adjusted Income for the year.	29 6 6
<u>EXPENDITURE</u>		
(22 17 0)	Production and Despatch of Bulletins	19 14 3
( - 1 6)	Stationary	14 10
( 4 6 9)	Postages (nett after stamps received)	4 1 6
( 1 2 4)	(Misc.)	- - -
(28 7 7)		24 10 7
( 9 10 3)	Excess of Income over Expenditure	4 15 11
<u>BALANCE IN HAND</u>		
	Balance in Hand 31st December 1964	42 14 3
	Deduct Advance Subscriptions	8 6 2
		34 8 1
	Add Excess of Income over Expenditure	4 15 11
	Add Subscriptions in Advance	8 3 11
	Balance in Hand 31st December 1965	£47 7 11

(Signed) J. C. Mann.  
Examined and Found Correct, (Signed) G. R. Pearson.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the company's financial health and for providing reliable information to stakeholders.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps from identifying a transaction to entering it into the accounting system, ensuring that all necessary details are captured.

3. The third part of the document addresses the issue of reconciling accounts. It explains how to compare the company's records with bank statements and other external sources to identify and resolve any discrepancies.

4. The fourth part of the document discusses the role of internal controls in preventing errors and fraud. It highlights the importance of segregation of duties and regular audits to ensure the integrity of the financial data.

5. The fifth part of the document provides a summary of the key points discussed and offers recommendations for improving the accounting process. It suggests that regular training and updates to accounting software can help maintain the highest standards of accuracy and efficiency.