

910. *Private box and bag rents* must be entered on form Acct. 190, the name of the box or bag holder and the period covered by the payment being stated. Private boxes let to Government Departments are to be charged for at the same rate as to the public. Payment for boxes and bags leased to the Railway Department will be arranged in Wellington. The rentals must be made to fall due on the 1st January and the 1st July in each year.

911. Failing the return of the keys on the date upon which the rental for a private box expires, a claim should be made on form Acct. 212 for the rent due for the ensuing term. If the amount remains unpaid on the 23rd January or July, a final notice on form Acct. 378 must be posted to the holder. No correspondence is to be placed in a private box or bag the rental for which is unpaid on the 1st days of February and August, except in the case of one rented by a Government Department, which, unless relinquished, is on no account to be closed without the authority of the Chief Accountant, General Post Office. Sub-Postmasters must notify their Chief Postmasters, and Chief Postmasters the Chief Accountant, General Post Office, of rentals overdue from Government Departments.

912. Sub-Postmasters must immediately advise their Chief Postmasters by memorandum of the relinquishment of private boxes or bags.

913. *Money-order Commission; Money-orders issued; Savings-Bank Deposits; Notices of Transfer.*—These are to be dealt with in accordance with the Money-order and Savings-Bank Rules, the total amount received under each heading being carried into the Daily Cash Account.

914. *Miscellaneous Receipts.*—The following classes of receipts are accounted for under the heading of "Miscellaneous Receipts" and must be entered on form Acct. 190:—

- (1.) Auction sales.
- (2.) Charges to make good damage to property. (Charges, &c., are composed of amounts received to make good cost incurred by the Department through damage or loss sustained to telegraph-lines, uniforms, office-fittings, &c.)
- (3.) Removal of telephones, erection of wires, &c. ("Removal of telephones," &c., includes amounts received for removal of telephone connections, erection of extension telephones, private wires, and subsidized lines.)
- (4.) Rent of quarters. ("Rents of quarters" are those paid by officers of the Department who live in departmental premises without the right of free occupancy. The rent is to be paid monthly on the day upon which the salary payments are made.)
- (5.) Sales of old or new telegraph material or line horses, and departmental property generally. The sale of second-hand telephones is to be for cash only, and form Acct. 421 must be used in accounting for receipts in respect of such sales, including therein any charge for packing.
- (6.) Sale of stationery. ("Stationery" includes technical works, office stationery, post and telegraph maps, telegraph forms, &c.)
- (7.) For telegraphic chess matches.
- (8.) Sale of locks, rural delivery-boxes, &c.
- (9.) Temporary office deficiencies. (By "temporary office deficiencies" are to be understood deficiencies, as shown on form Acct. 152, of temporary telegraph-offices opened at agricultural shows, fairs, &c.)