

(g.) The receipt must be included with the next remittance forwarded to the chief office, and the amount must be shown in the cash-book under a separate entry, "Cash Deposits withdrawn," beneath the item "Customs Duty Certificates," in the space for details of remittance to chief office. Care must be taken to see that the receipts for stamps affixed to messages on the last day of each month are remitted to the chief office on that day.

(h.) At the end of each month the total balance at credit of Cash Deposits Account, as ascertained by preparation of form Acct. 581, must be balanced with the grand total of the balances shown against each individual in the accounts kept by the officer who is responsible for the preparation of form Acct. 580. A carbon duplicate of form Acct. 581 must accompany the accounts sent to the Chief Postmaster for the last period.

(i.) The Chief Postmaster will show the balance due from himself and the total balance from Sub-Postmasters on the back of form Acct. 7A under separate headings as portions of items Nos. 2 and 4 respectively, and bring down the combined amounts in the summary item No. 18.

(j.) The carbon copy of form Acct. 580 must be posted to the depositor as soon as the month's accounts have been balanced at the local office. If his balance is almost exhausted, special attention should be drawn to the note at the foot of the form by marking it with coloured pencil or ink.

(k.) In the event of a cash depositor desiring to close his account, a receipt for the balance remaining at credit of the account must be obtained from the depositor on form Acct. 229, and credit should be claimed in the manner indicated in clause (g).

(l.) The carbon duplicates of form Acct. 581 received from sub-offices and that prepared at the chief office will enable the Chief Postmaster to prepare a summary of summaries on form Acct. 581, and this, together with the summaries, must be forwarded to the Chief Accountant, G.P.O., Wellington, in support of the entries in form Acct. 7A. The balance of cash deposits shown in the summary of summaries must agree with the amount shown in item No. 18 on the back of the Post Office Account form.

(m.) Chief Postmasters must summarize the receipts for cash deposits withdrawn or refunded at sub-offices, together with those obtained at their own offices, on form Acct. 337, and claim credit for the total in the Daily Cash Account. The daily totals must be shown in the aniline summary form Acct. 189 (c).

(n.) Postmasters, Officers in Charge, and Inspectors will utilize the numbered butts of all receipts for deposits as a check upon the accounts.

(o.) The office copies of form Acct. 580 are to be filed in alphabetical order of depositor's surname, a fresh file being commenced at the beginning of each calendar year.

**929. Maintenance of Telegraph-wires.**—(a.) Under this heading must be brought to charge all rentals of private wires and subsidies for telephone-lines, form Acct. 190 being used. Amounts received for or on account of cost of erection of private wires or telephone-lines must be accounted for under the head of "Miscellaneous Receipts." (See Rule 914.)

(b.) Private wires may not be connected directly or indirectly with telephone exchanges without payment of the prescribed charges. Such fees, when collected, must be accounted for as an exchange subscription on form Acct. 172. Any infringement of this rule should, when discovered, be at once reported to the Chief Accountant, General Post Office.

(c.) Rentals of private wires after the first year or portion of a year must be made to fall due on the 1st January. Subsidies