

to telephone-lines are to be considered as due on the dates the lines are opened, or the anniversary of such dates.

**930.** (a.) *Remittances from sub-offices* to chief offices must be entered on the face of form Acct. 7, Sub-office Post Office Account, the entries thereon being amplified, if necessary, in the case of offices at which an extensive business is done. Chief Postmasters will keep an official record of remittances in the Remittance-book provided, in accordance with instructions printed therein.

(b.) Advice of remittance on form Acct. 87A, accompanied by the bank receipt for lodgment, is to be regarded as a sufficient notification to the Chief Postmaster of any payment made to credit of his Deposit Account. The Chief Postmaster's acknowledgment of remittance will be sufficient for the purpose of satisfying the requirements of the Audit or the departmental Inspector.

**931.** *Remittances from the Postmaster-General.*—(a.) Under this heading must be brought to debit all remittances by post or telegraph from the Controller, General Post Office, including the amount of drafts made on the Postmaster-General to place a Chief Postmaster's Deposit Account in funds.

(b.) All telegraph requisitions from Chief Postmasters for funds from Post Office Account must be addressed to the Controller, General Post Office, and follow the wording of the printed form used to draw upon the Postmaster-General in ordinary cases. The original telegraph requisition must accompany the account in which the debit appears. It is necessary that both the signature of the Chief Postmaster and the countersignature of the local Accountant should be telegraphed.

**932.** *Government Insurance receipts* may only be received by Postmasters duly appointed in writing as local agents for the Government Insurance Department. At offices at which there are branches of the Bank of New Zealand the amounts are to be paid into the local Government Insurance Account on the date of their acceptance if received during banking hours. Payments received after banking hours must be lodged at the first available opportunity. Where no branch is situated the Postmaster will bring them to charge as Government Insurance receipts in his Post Office Account, and the Chief Postmaster will account for them as provided for in form Acct. 7A, and furnish a summary on form Acct. 189. The Postmaster must furnish direct to the Government Insurance Department the statements required by the special instructions issued by that Department.

**933.** *New Zealand Consols.*—Postmasters may receive applications for investment in New Zealand Consols when accompanied by a deposit for the amount named, and must issue to the depositor a receipt therefor. The form must be signed by the applicant, and countersigned by the receiving Postmaster. The amounts received by Postmasters must be brought to charge as a remittance, for which the usual acknowledgment must be sent to the Chief Postmaster, accompanied by the applications. On receipt at chief offices the applications must be stamped on the back with date of receipt, and the sub-office debited with the proper amount as a remittance. The applications must then be entered, with those made at the chief office, on form Acct. 190, under heading of "New Zealand Consols Receipts," and brought to charge accordingly. Postmasters in charge of money-order offices not supplied with forms of application for New Zealand Consols should accept any sum tendered for investment and give an interim receipt. Application should then be made to the Chief Postmaster for the necessary printed form of receipt, which must subsequently be completed.