

PRIVATE BOX AND BAG RENTS.

809. (a.) *Private box and bag rents* must be entered on form Acct. 112, the name of the box or bag holder and the period covered by the payment being stated. When a box is taken by a person residing outside a postman's delivery the fact must appear against the entry in the statement. In advising the letting of a private bag it should be stated whether it is carried by the owner or a contractor. Private boxes let to Government Departments are to be charged for at the same rate as to the public. All claims for private box and bag rentals against Government Departments, except those mentioned in paragraph (b) of this rule, will be rendered by the Controller of Accounts. The number of this rule should therefore be quoted on all cards for such Government Departments, and the words "Rental collected by the Controller of Accounts" enfaced thereon. The rentals must be made to fall due on the 1st January and the 1st July in each year. When a private box or bag is surrendered during the currency of the period for which payment has been made, no refund will be allowed for any period less than a complete half-year or multiple thereof. It must be understood that the Department is under no obligation to make any refund, and that all such refunds are an act of grace, and may be made only when specially applied for by the lessee in writing, and after approval by the Controller of Accounts.

(b.) Payment of rent for boxes or bags leased by the following named Government Departments is to be made in the usual manner: Government Insurance Department, Maori Land Boards, Native Trust Office, Public Trust Office, State Advances Department, State Fire Insurance Department, Public Service Superannuation Fund.

(c.) Failing the return of keys on the date upon which the rental for a private box expires, a claim should be made on form Acct. 67 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. 65 must be posted to the holder. Sub-Postmasters must notify their Chief Postmasters, and Chief Postmasters the Controller of Accounts, of rentals overdue from Government Departments.

(d.) On the last day of each month a statement must be prepared showing the private boxes and private bags relinquished or transferred during the month. This return must be forwarded with the money-order and savings-bank accounts to the chief office for transmission to the Controller of Accounts, attached to the statement of rents (if any). The statement from a chief office should be forwarded with the Daily Cash Account for the last day of the month.

MONEY-ORDER COMMISSION, MONEY-ORDERS ISSUED, AND MONEY-ORDERS PAID.

810. These are dealt with in accordance with the Money-order Rules, published in a separate volume, the total amount received under each heading being carried into the Daily Cash Account.

SAVINGS-BANK DEPOSITS, ETC.

811. *Savings-bank Deposits, Outward Transfers, Savings-bank Withdrawals, and Inward Transfers.*—These are to be dealt with in accordance with the Savings-bank Rules published in a separate volume, the total amount received under each heading being carried into the Daily Cash Account.

MISCELLANEOUS RECEIPTS.

812. *Miscellaneous Receipts.*—The following classes of receipts are accounted for under the heading of "Miscellaneous Receipts" and must be entered on form Acct. 112:—

- (1.) Auction sales.