

- (2.) Charges to make good the damage to property. (Charges, &c., are composed of amounts received to make good the 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.) Sales of old or new telegraph material or line horses; instalments for sale of disused telegraph or telephone lines, or for material sold to settlers on the time-payment system, and departmental property generally. The sale of second-hand telephones is to be for cash only, and form Acct. 70 must be used in accounting for receipts in respect of such sales, including therein any charge for packing.
- (5.) Sale of stationery. ("Stationery" includes technical works, office stationery, post and telegraph maps, telegraph forms, &c.)
- (6.) For telegraphic chess matches.
- (7.) Sale of locks, rural delivery-boxes, &c.
- (8.) Temporary office deficiencies. (By "temporary office deficiencies" are to be understood deficiencies, as shown on form Tel. 50, of temporary telegraph-offices opened at agricultural shows, fairs, &c.)
- (9.) Sale of books of telegraph-forms.
- (10.) Annual fees for transmission of telegrams by telephone.
- (11.) Fees for transmission of weather telegrams by telephone.
- (12.) Overpayments of salaries, lodging-allowances, and other items.
- (13.) Switching-fees for services of departmental officers' connecting private lines with one another.
- (14.) Fees charged for Cash Deposit Accounts within a radius of two miles from the office at which the account is kept.
- (15.) All departmental receipts for which specific provision has not been made, or with reference to which no instruction has been issued.

813. Except in a few instances, entries of amounts accounted for as miscellaneous receipts must be supported on form Acct. 112 by an advice for each entry. Particulars of the relative advices required in each case are as follows:—

<i>Entries.</i>	<i>Advices.</i>
(1.) Payments of Stores accounts ..	Form H.O. 1 and 2. (Green copy.)
(2.) Cash sales of Engineers' material or cash payment for work done by the engineering staff. . .	Form Acct. 70.
(3.) Sales of home savings-banks ..	Advice slip of form S.B. 25.
(4.) Commission on refunds of automatic stamp-impressions ..	Duplicate copy of form Acct. 73.
(5.) Sales of aperture-plates ..	Form Acct. 71.
(6.) Commissions on S.B. transfers to Australia and United Kingdom	} No advice required.
Sales of telegraph pads	
(7.) Sales of rural boxes, private bags, &c.	} Duplicate of form Acct. 74.
Refunds of overpayments of salary, &c.	
All miscellaneous receipts other than those shown in the list	