

by the officer preparing the Telephone accounts. Payments for two or more services must be divided by the receiving officer, and each portion brought to charge under the proper heading.

**816.** The value of all articles supplied to telephone-exchange subscribers and others, also labour charges when the amount does not exceed 10s., are to be collected on delivery, or when the service has been performed. Form Acct. 70 is to be prepared by a responsible officer. When it is necessary to employ a lineman to collect money, he must sign his name on the triplicate form in the place set out and return either the cash or the receipt on the day of issue. The officer who collects the money will hand it to the officer who issued the receipt, and the latter will transmit it, together with the advice, to the Postmaster or District Accountant, as the case may be, obtaining his initials on the block. Receipts collected by means of form Acct. 70 (other than telephone-exchange entrance fees) are to be entered on a Miscellaneous Statement (Acct. 112), and the advice is to be attached to the summary. For the purpose of audit, any forms Acct. 70 spoiled are to be retained and affixed to the block. At least once a week the receipt-books are to be examined by the officer in charge or other responsible officer. Receipts collected by the District Telegraph Engineers at Auckland, Wellington, Christchurch, and Dunedin are to be accounted for daily on form Acct. 12. At the offices of Deputy District Telegraph Engineers the amount paid over daily is to be entered in a book suitably ruled, and a receipt obtained therein from the accounting officer.

**817.** The cost of a rural-delivery box is to be collected in advance, and is to be accounted for as a miscellaneous receipt. The top portion of form R.M.D. 15 must accompany a sub-office statement in which is included such a receipt. (See Rules 293 and 813.)

**818.** When a chess club is granted the use of a telegraph-wire, a charge of 2s. 6d. an evening is to be made if the Department provides accommodation with lighting and fuel. Otherwise, no charge is to be made. If a charge is due, it is to be collected in advance. The Controller of Accounts is to be advised specially at the conclusion of the match whether fees are payable or not, and also of the postponement or abandonment of a match.

**819.** Application by a telephone-exchange subscriber or private-wire owner for the telephoning to him of the weather forecast must be made on form Tel. 112, stating the purpose for which the report is required, and the form sent through the Controller of Accounts for approval by the Meteorological Office. Upon receipt of this authority the applicant must be informed and the fee collected. First annual payments must be made to the end of the then current year at the rate of £1 per annum, so that future fees will fall due on the 1st January of each year. For a seasonal forecast only, 10s. must be collected. The amounts are to be accounted for as miscellaneous receipts. To ensure that no subscriber is overlooked form Tel. 112 must be used, and each message ticked, as sent, in the column showing the date. At all exchanges at which there are applicants for weather forecasts the Postmaster or Superintendent must see that a copy of the weather report is promptly supplied each day to the exchange.

#### RENTS RECEIVED.

**820.** Rentals from Postmasters and other officers for official quarters are to be paid monthly on the day upon which the salary-payments are made, and when received are to be accounted for on form Acct. 112, under the heading of "Rents received." The name of the officer, the locality of the quarters, and the period covered by the payment are to be shown.