

(d.) Form Acct. 70 is to be used when receipts are given to the public for telephone-exchange entrance fees. Fees collected by the Engineering Branch are to be accounted for daily on the statement of "Report of Telephone Exchange Collections." This statement must be press-copied before being handed to the Chief Postmaster or Postmaster. At Auckland, Christchurch, Dunedin, and Wellington each morning at 9 o'clock an account is to be prepared, in duplicate, on form Acct. 12, and the original handed to the Chief Postmaster, together with the cash and relative statement. 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.

#### TELEGRAPH CASH RECEIPTS AND CREDITS.

824. *Telegraph Receipts collected in Cash.*—The charges on telegrams, being ordinarily accounted for by stamps affixed to the forms, are not to appear in the Post Office Account, save in the exceptional case in which the charges on a telegram may exceed in amount the value of the stamps on hand, when they must be brought to charge under the head of "Telegraph Receipts in Cash," particulars thereof being furnished on forms Tel. 59 and Acct. 112. Toll charges collected in cash are entered on form Tel. Ex. 45, the total of which must be included on form Acct. 112, and accounted for under this head. At offices where a cash register is installed for the receipt of charges on telegrams the total recorded by the machine must be entered on form Acct. 112, and also brought to charge under this head.

825. *Telegraph Credits.*—Every item of carriage paid, &c., must be detailed in the Telegraph Statement (Tel. 59), and each entry supported by the necessary receipt. Claims for services of this description should always be rendered promptly. Any amount due for special delivery of telegrams or bureau messages, unclaimed after the expiration of a period of three months from the date of the performance of the service, will be written off the records of the Department.

#### MAINTENANCE OF PRIVATE WIRES.

826. *Maintenance of Private Wires.*—(a.) Under this heading must be brought to charge all rentals of private wires and subsidies for telephone-lines, form Acct. 112 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 812.)

(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. 115. Any infringement of this rule should, when discovered, be at once reported to the Controller of Accounts.

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

#### CASH DEPOSITS.

827. (a.) Cash deposits may be accepted from persons whose residences or places of business are not less than two miles from the telephone exchange to which they are subscribers (see Guide), to meet any charges leviable on cable messages, telegrams, toll communications, &c.