

is chargeable must always appear on the voucher and be entered on the statement of miscellaneous payments in the space thereon provided. Sufficient particulars must be entered on the statement to enable the vouchers to be readily traced therefrom. Authorities to pay must in all cases be attached or quoted. Post and Telegraph Department vouchers must not be used for claims of other Departments.

1130. Authorities to pay must be signed by the officer issuing them, and may be given by indorsement, by enfacement, by a gummed slip attached, or by the special white form issued by the Treasury.

1131. Bailiffs' mileage fees may only be paid when authorized by a Stipendiary Magistrate or by the Under-Secretary of the Justice Department. Payments made under the authority of Justices of the Peace, Clerks of the Court, or other persons will be disallowed. The amount payable will be represented by stamps affixed to the special form of voucher. Care must be taken to see that the value of the stamps affixed is not less than the amount shown on the face of the voucher, and that the stamps have been duly cancelled by the Clerk of the Court. The authority to pay must always be sent in attached to the voucher, and no payment may be made without it.

1132. Payments to Coroners' juries may be made by Postmasters in charge of money-order offices on a voucher properly certified by the Coroner, accompanied by his authority to pay. The voucher will, as a general rule, contain the names of all the jurors engaged on any particular inquest, and the paying Postmaster must take credit for the payments made to any one or more of them on the day of payment, the names of the jurors not paid and the amounts set opposite their names must be struck out, and the voucher as amended sent to the chief office as a remittance of the amount actually paid. Should the jurors whose names are so struck out subsequently call for payment, they should be referred to the Coroner for the issue of a fresh voucher and authority. In order to guard against a double payment to any one or more jurymen, the Postmaster should make a note of the names of those paid on the original voucher.

1133. Interest on New Zealand Consols for which a certificate has been issued will be paid to the bearer thereof on presentation at any money-order office, in accordance with the amount shown on the back of the certificates, and upon the dates given thereon. Upon payment being made of the interest due, the Postmaster must, as provided by the form, indorse the certificate with his signature and the date of payment opposite the amount paid. Every Postmaster must furnish a certificate, in the prescribed form (Treasury thirteenth form), of the amounts paid by him in respect of interest on Consols certificates, to be sent to his chief office as a remittance. Payment of interest on Consols for which no certificate has been issued will be effected by warrants issued by the Registrar of Consols from his office at Wellington, and will be payable at any money-order office. These warrants are transferable, by indorsement, in the manner provided on the form, and when paid must be taken credit for as a remittance to chief office. New Zealand Consols warrants may be accepted as savings-bank deposits.

1134. Interest-coupons on New Zealand Government debentures may be paid by Postmasters in charge of money-order offices upon presentation, the coupon being initialled by the paying officer and date-stamped by him with his office date-stamp. The provisions of the form do not of necessity require the signature of the payee. Payments of interest on debentures not carrying cou-