

allotted, detaching the bottom portion for accounting purposes and handing the remaining portion to the payer, who should be instructed to forward it to the address shown on the form.

The amounts must be accounted for as Defence Department receipts on statement form Acct. 112, to which must be attached the portion of the form retained for accounting purposes.

(b.) *Payments*: Refund vouchers in respect of military stores which cannot be supplied may be paid at any money-order office, provided the vouchers are certified to and payment authorized by the officers empowered to do so, and also date-stamped with the War Expenses official stamp in the space provided.

The vouchers will be sent direct to the payee; and if any voucher does not comply with the foregoing conditions, payment is to be refused and the person presenting it directed to communicate with the Officer in Charge War Expenses, Defence Department, Wellington.

Paid vouchers must be claimed by Postmasters as a remittance to Chief Office, and by Chief Postmasters as miscellaneous payments for other Government Departments.

**856. Drainage-rate Receipts.**—Amounts tendered in payment of rates levied by the Lands Department on owners and occupiers of properties included within the areas benefiting by the drainage operations carried on by the Government may be accepted on behalf of that Department at any money-order office. The demands for rates will be sent out in duplicate to ratepayers by the Head Office of the Lands Department in Wellington. On presentation at the post-office the receiving officer will sign and date-stamp both the original and duplicate portions of the receipt. The original is to be handed back to the ratepayer, and the duplicate retained. The receipts under this head are to be accounted for on form Acct. 112 as "Drainage-rate Receipts," and must be sent in supported by the duplicate receipts with the accounts in the same manner as land- and income-tax receipts. (Rules 869 and 872.)

**857. Education Department Receipts.**—Examination fees for the Teachers' Certificate and Public Service Entrance and Senior Examinations may be accepted at all money-order offices. Such fees are to be accounted for as Education Department receipts on form Acct. 112, and a receipt is to be prepared in triplicate on a form which the candidate will present, No. 1 being for the Education Department and No. 2 for the candidate, whilst No. 3 is retained by the receiving officer. The two first are to be handed to the candidate for disposal and require date-stamping only; No. 3 is to be forwarded with the statement form Acct. 112 by Postmasters to their Chief Postmasters, and by the latter to the Controller of Accounts. Examination fees for shorthand, typing, and machinists *must not* be accounted for under this head. (See under Public Service Commissioner, for instructions.)

**858.** Payments due to the Education Department by private schools for copies of the *School Journal* supplied to those schools are to be accepted by Postmasters in charge of money-order offices, and accounted for as Education Department receipts. Accounts in duplicate will be rendered by the Education Department to the schools concerned on form Ed. Acct. 25. Both the original and the duplicate copies must be signed and date-stamped by the receiving officer. The original is to be handed to the payer and the duplicate retained by the receiving officer. Particulars of receipts must be entered on form Acct. 112, which is to be sent by Postmasters to their chief office, and by the latter to the Controller of Accounts in the usual way. The provisions of Rule 869, clauses (c), (d), and (e), are to be observed where applicable.