

**859. Industrial-school Receipts.**—Amounts tendered by or on behalf of the employers of industrial-school children may be accepted at any money-order office if accompanied by the form of account sent out by the Education Department, Wellington. The account is to be receipted and handed back to the payer. The lower portion of the form is to be detached and sent in in support of a statement of "Industrial-school Receipts" to be prepared on form Acct. 112 and brought to charge in the Post Office Account under that special heading. The duplicate is to be date-stamped and initialled by the receiving officer, folded, and despatched by post to the following address, which is printed on the back of the form:—

The Receiver of Revenue,  
State-maintained Children,  
Education Department,  
Wellington.

The entry on the statement must include the name of the industrial-school inmate, the reference number indicated on the slip retained by the Postmaster, and the amount received. The payer should fill in on the slip in words and figures the actual amount paid in. The reference number will be inserted by the Education Department when making up the form. If the employer tenders an amount short of that stated in the account it is not to be accepted unless accompanied by a written statement giving the reason for the short payment, which will generally be the purchase of some article of clothing on behalf of the employee. As the lower portion of the form is an essential part of the system, Postmasters will not accept payment unless it is accompanied by the account of which the slip forms a part.

**860.** Payments may be made under the Infants Act, 1908, for maintenance of children placed with foster-parents, or for the maintenance of children committed to industrial schools boarded out. The foster-parent will be supplied with a book of twelve coupons, value £2 3s. 4d., each numbered consecutively from 1 to 12. These will be covered by a certificate showing the name of the child and that of the foster-parent to whom payments are to be made. Each coupon has printed upon it the date when payment falls due—viz., the 15th of each month. The coupons are payable at any money-order office, and must be presented for payment within twenty-eight days of the due date. It must be distinctly understood that no coupon may be paid prior to the date printed at the foot, and that none may be paid without presentation of the certificate. An impression of the office-stamp must be affixed to the coupon when paid, and also the initials of the paying officer. The value is to be claimed as a remittance to the chief office. At chief offices paid coupons should be grouped and claimed in the statement of miscellaneous payments. No alteration in the payee's name in the certificate is to be recognized unless it bears the official stamp signed by an officer of the Education Department. For broken periods of a month the Education Department will issue a special coupon.

**861. Fishing License Fees.**—(a) The particulars of licenses issued—namely, the date of issue, name of person to whom issued, number and description of license, and the amount received—must be entered on the butt of the form of the license, which should be retained by the Postmaster, and also in the Statement of Fishing License Fees received on form Acct. 112. Two copies of each statement must be prepared, the one to accompany the office accounts and the other to be sent to the Secretary of the local