

for under the special heading provided in the Post Office and Daily Cash Accounts. The instructions issued by the Government Insurance Department must be carefully followed. The statements must be forwarded direct to the Government Insurance Department, and not sent in with the periodical accounts as is done with statements of other receipts. Premiums which savings-bank depositors have authorized to be withdrawn from their savings-banks must be accounted for as Government Insurance receipts. At offices where there is a permanent officer of the Government Insurance Department stationed, premiums withdrawn from savings-bank accounts are to be dealt with in accordance with S.B. Rule No. 59.

**864. Government Printing Office Receipts.**—(a.) Postmasters in charge of accounting offices are authorized to accept lodgments for credit to the Government Printing Office and account for the same on form Acct. 112.

(b.) Applicants for Gold-miners' Guides should be advised to apply direct to the Government Printer.

(c.) Charges for embossing private envelopes and impressing postcards with postage are to be accounted for as Government Printing Office receipts.

**865. Health Receipts.**—Accounts due to the Department of Health may be paid at any money-order office. The public will present a form of account issued by that Department, at the foot of which will be provided a form of receipt which is to be signed by the Postmaster. There will also be attached in each case a docket which is to be torn off along the line of perforation and forwarded in support of the entry in the accounts. All such receipts are to be brought to charge on form Acct. 190 as "Health receipts," and a special entry made in the Post Office Account. Amounts may also be accepted for copies of the booklet "Guide for Sanitary Plumbers," published by the Department of Health. The cost of each copy is 2s. 6d., and each applicant must fill in a form that will serve as both an application and a receipt. The bottom portion of the form is to be retained by the receiving officer for accounting purposes. The amounts are to be accounted for on form Acct. 112 as Health receipts. Amounts may also be accepted in payment of fees for examination and registration as required under the Masseurs Registration Act, 1920. The fee for examination is £1, and the registration fee is the same. Special forms have been provided, No. H. 498 for the examination fee and H. 503 for the registration fee. Each form provides for a portion of the form being retained by the Postmaster for accounting purposes. The amounts are to be accounted for on form Acct. 112 as Health receipts.

**866. Animals Protection and Game Act: Registration of Homing-pigeons.**—Registration of homing-pigeons may be effected at any chief post-office on payment of the prescribed fee of 1s., which covers registration to the end of the calendar year in which the fee is accepted. The amounts must be brought on charge as "Homing-pigeon Registration Fees" on form Acct. 112, the date of payment, name of owner, number, and description of birds registered being shown thereon.

**867. Housing Act Receipts and Payments.**—Amounts in connection with the Housing Act may be accepted at any money-order office. Lodgments will be made by officers of the Labour Department, who will enter particulars on the special lodgment forms provided for the purpose, which will be prepared in duplicate. Both forms must be date-stamped and signed by the officer receiving the money, who should hand back one to the person who tenders the lodgment and retain the other for accounting purposes.