

money-order office. The amounts should be entered on form Acct. 112, care being taken to insert the number of the certificate as well as the name of the vessel. Such receipts must be accounted for under a special heading in the Post Office Account as "Marine Department receipts."

876. Mines Department: Mining Licenses.—(a.) Requisition for these forms must be made to the Controller of Accounts, through the Chief Postmaster, by those offices which are authorized to issue them. Upon receipt at the chief office the forms must be brought to debit in the Daily Cash Account under the heading "Mining License Forms received," and charged as a remittance against the Postmaster, who will bring them to debit accordingly, when they will become a part of his balance on Post Office Account. The value of each right is 5s., and it is current for twelve months only from the date of issue.

(b.) Quarterly statements of the unissued forms held must be rendered by Sub-Postmasters at the close of business on the last day of March, June, September, and December, showing the number and value of the several forms on hand. Chief Postmasters will on receipt thereof prepare a summary of the statements and forward it to the Controller of Accounts. Renewal fees for mining licenses must be accounted for by Postmasters on the same statement (Acct. 112) as that used for licenses issued. Chief Postmasters must debit themselves with the amount on the daily cash account as mining licenses received, adding the words "Renewal fee" and the name of the receiving office. At the end of each period a statement on form Acct. 112, giving the name and address of each purchaser of any of the forms, together with the number and description thereof and the name of the local body entitled to the fees, must be prepared in duplicate, one copy to be enclosed with the period's accounts, and the other sent to the nearest Receiver of Gold Revenue. Chief Postmasters must see that the reduction in the balance of miners' licenses on hand at each sub-office agrees with the amount of sales shown on the statement. It should also be seen that the number of a license is not twice included, especially in adjacent periods.

(c.) It must be understood that, the value of the forms having already been brought to charge as a remittance, the entries on the statement will not be represented by any corresponding debit in the Post Office Account.

877. Native Trust Office Payment.—Vouchers paid on behalf of the Native Trustee must be claimed as remittances to chief office, and at chief offices entered on the statement of miscellaneous payments and credit claimed under that head. Rules governing the system of Public Trust receipts and payments are to be observed in dealing with the transactions of the Native Trust Office as far as they apply, especially in regard to the method of effecting payments to Maoris.

878. National Provident Fund Receipts.—Contributions to the National Provident Fund may be accepted at any money-order office. Any person resident in New Zealand, and between the ages of sixteen and fifty, whose income does not exceed £300 a year or £900 in the aggregate for the last three years, may on application become a contributor. The applicant must be required to fill in and sign the application Form A. He should be asked to give his business address (when obtainable) as well as the place of residence. When completed this form is to be folded up and at once posted direct to the Superintendent of the Fund, Wellington, at any time after completion of Form A and payment of the first contribution. Contributions may be accepted for any sum amount-