Zealand must pay in the amount of each voucher on a separate bank slip. Care must be exercised by paying officers to see that the occasional payments which are intended to be paid direct to the mortgagee are not paid to the solicitor's account in the ordinary way.

STATE FOREST RECEIPTS.

937. State Forest Receipt.—Lodgments may be accepted by all money-order offices on behalf of the State Forest Service and accounted for on form Acct. 112 as "State Forest Receipts."

Lodgment forms, in triplicate, will be forwarded by the State Forest Service to the payer. When payment is tendered, the original copy is to be returned to the payer as a receipt. The duplicate is to be retained by the receiving officer and sent forward in support of the entry in his accounts and the triplicate is to be posted immediately after receipt of the lodgment direct to the Conservator of Forests, State Forest Service, at the regional office named on the original lodgment slip. In order to provide for cases where a person tendering a lodgment does not produce the forms issued by the State Forest Service a special pad of forms, also in triplicate, has been provided. A pad of these forms should be in hand at every money-order office.

Superannuation Funds: Public Service, Railway, and Teachers.'

Receipts and Payments.

938. Public Service Superannuation Fund Receipts.—Lodgments for credit of the Public Service Superannuation Fund may be accepted at any money-order office. The particulars of each lodgment must be furnished in duplicate by the person making it on Public Service Superannuation Form 15B. The lodgment must be accompanied by a schedule giving full particulars of the amount lodged, and may not be accepted without such a schedule. These forms must not be filled in by the Postmaster or the receiving officer. Each lodgment slip must be signed and date-stamped by the officer who receives the money. One of the forms is to be returned to the person making the lodgment, and the other retained for the purpose of accompanying the statement (Public Service Superannuation Form 15c), on which it must be entered immediately after receipt.

Postmasters in charge of money-order offices will receive applications from the public for loans from the Public Service Superannuation Fund. A form of application is provided for the purpose.

The poster calling the attention of the public to the fact that funds are available should be placed in a prominent position at all post-offices. Upon receipt of a form of application it must be seen that every question is answered by the applicant, and a sketch-plan attached to the application. Applications must be forwarded by the Postmaster direct to the Secretary, Superannuation Board, Wellington, who will pay the postage on delivery. When forwarding the application the Postmaster should, where possible, make a brief confidential report respecting the security and the applicant's character and position. If the Board entertains the application the borrower will be advised and requested to pay the Postmaster the necessary valuation fee. Particulars of each lodgment of a valuation fee must be furnished in duplicate on Public Service Superannuation form 15B, and the amount is to be accounted