effect is issued. The due date is the last day of the calendar If the last day of the month falls on a Sunday or Post month. Office holiday, payment must be withheld until the next business day. Each voucher presented for payment is to be examined and if the Audit stamp "Audit passed A, B, or C," is not impressed thereon payment is to be refused and the person presenting it referred to the office of the fund from which payment is claimed. If an annuitant is unable, through sickness or infirmity, to apply personally for payment, he should advise the Secretary of the Public Service Superannuation Fund accordingly, and nominate an agent to act for him. When the annuitant is not resident at the place where payment is made, a separate life certificate must be produced on a form to be obtained from the Secretary, Superannuation Fund. The certificate is to be attached to the paid voucher. In all cases Postmasters must satisfy themselves as to the identity of the annuitants. To facilitate this, each annuitant has been supplied with a letter of instruction from the Secretary of the Public Service Superannuation Board. This letter contains provision for the specimen signature of the annuitant, and is to be signed at the time the first payment is made. The paying officer must affix his signature to the document as witness. The letter contains also a similar provision for the signature of an authorized agent, should one be appointed. In a case of doubt, the person presenting the voucher should be called upon to produce the letter to establish his identity. Claims for allowances granted under sections 42 and 43 of the Public Service Superannuation Act, 1908, must have the declaration of widowhood and life certificate completed before payment is made. Credit is to be claimed for such payments by Postmasters as a remittance to Chief Office, and by the latter as "Public Service Superannuation Fund payments." The foregoing rules relative to the payment of Public Trust vouchers are to be observed as far as they apply in making payments on behalf of the Public Service Superannuation Fund.

940. Teachers' Superannuation Fund Receipts. — Amounts in connection with the Teachers' Superannuation Fund may be collected at any money-order office. The rules governing the collection of sums for the Public Service Superannuation Fund must be observed in connection with Teachers' Superannuation Fund transactions as far as they apply. The form Statement of Lodgments (No. 6) is to be used. Lodgment slips (No. 4) will be presented by persons making the lodgment, generally the Secretaries of Education Boards.

941. Teachers' Superannuation Fund Payments.-Payments on behalf of the Teachers' Superannuation Fund may be made only on the prescribed form. These vouchers will be posted direct to annuitants by the Secretary of the Teachers' Superannuation Fund, Wellington. They may be paid on or after due date (the last day of each calendar month) at any money-order office convenient to the annuitant within one month of due date. If the last day of the month falls on a Sunday or Post Office holiday, payment must be withheld until the next business day. In no case may payment be effected before the due date unless a special instruction to that effect is issued. Each voucher presented for payment is to be examined, and if the Audit stamp, "Audit passed A, B, or C," is not impressed thereon payment is to be refused, and the person presenting it referred to the office of the fund from which payment is claimed. If an annuitant makes personal application, payment is not to be made unless the certificate on the back of the voucher has been completed.