

to be vouched by the policies of insurance and the Shipping Broker's Notes.

Fees, Commission, &c.

18. When any fees, commission, or other charges, are included in an account, as having been paid by the person rendering such account, you will require and produce with the account, a receipt or certificate from the person entitled to receive payment, together with any other documents to show that the charge has been properly incurred.

Interest on Debentures.

19. All receipts for interest on debentures are to be accompanied by a statement showing the period of interest, and the particular class as well as No. of the debenture, in respect of which the interest is claimed,—the cancelled coupons are also to accompany the receipts.

Cancelled Coupons.

Cancelled Debentures

When debentures are paid off, the cancelled debentures are to be transmitted, accompanied by receipts, whenever the principal may be payable to an individual or to order.

Cancelled Coupons or Debentures required by the Colonies

Whenever cancelled coupons or debentures are required by the Colonial Governments to be returned to them, they should be for-