

except under a power of attorney, to be produced either in the original or else by a properly certified copy, and the date of such deed is to be noted on the account.

25. The claimant must take special care that his address is correctly and legibly written, as the cheque for payment, mentioned below, will be sent by post to the address so given. If the address is not so stated, the abstract will be returned for amendment before payment.

26. Officers certifying abstracts forwarded to the Paymaster-General, will be held responsible for all errors in computation.

27. Every abstract will be authorised by the Minister for whose department the service has been performed. General authorities will be lodged with the Paymaster-General for all fixed salaries, money allowances, pensions, and other regularly recurring payments authorized by law, and for payments under contracts for a specific amount duly entered into by the proper officer, and registered in one of the Executive Departments at the seat of Government.

28. When no such general authority exists, the account will be sent by the Paymaster-General to the Minister, who will give special authority for the payment. As no claim will be paid without this authority, officers of the Government are specially warned against incurring any expenditure for services beyond those which they have been specially instructed to incur by the Minister administering their department.

29. The Minister having authorized the payment, the permanent head of the department will specify on the Abstract the Vote or Item or other account against which it is to be charged, and will return it to the Paymaster-General.

30. The Paymaster-General will obtain the authority of the Colonial Treasurer for the payment, without which no public money will be paid.

31. Every Abstract, as soon as it has received the proper authority for payment, and has been marked with the Vote and Item or other account against which the expenditure is to be charged, will be sent to the Auditor for examination and audit prior to payment.

32. The Paymaster-General will pay every account due by the Government by cheque upon the Paymaster-General's Account, drawn in the form in the Eighth Schedule annexed, in favour of a number in the body of the cheque, payable after counter-signature, but not otherwise, at the Bank at or nearest to the address of the claimant, given in the Abstract, and will transmit the cheque to the claimant by post. The Paymaster-General will at the same time return the Abstract to the certifying officer, having first entered thereon the number of the cheque issued for each payment.

33. Upon receiving the cheque, the claimant will take it to the officer of the Government who certified his account. That officer will first see that the number of the cheque corresponds with the number on the Abstract. He will then obtain the claimant's receipt in the proper place on the Abstract or Voucher, and will thereupon countersign the cheque, which will then, but not before, become payable at the Bank upon which it is drawn. The officer will then forthwith return the Voucher to the Paymaster-General.

34. When any payment is made to a person unable to write, the mark of such person is to be affixed to the account, and to be vouched by a witness as being made in his presence; and when any receipt is required to be given by an agent, such agent must produce a written order from his principal in the form in the Ninth Schedule annexed, authorizing him to sign the receipt; but the power under such order cannot be delegated or transferred by such agent. When any receipt is so signed by an agent, the words "Order attached" are to be written under his signature, and the order is to be attached accordingly.

35. Accounts in favour of a bankrupt for services rendered or supplies furnished prior to the date of the bankruptcy, or of the deed of assignment to trustees for creditors, may be paid to the sequestrator or trustees, or order, provided that notice of such bankruptcy or deed of assignment shall have been lodged at the Treasury, and published in the *New Zealand Gazette*.

36. Accounts payable in respect of claims of a deceased person are to be paid to the executor or administrator, upon production of probate or letters of administration issued out of the Supreme or District Court.

37. Moneys for disbursement by way of Petty Cash will be advanced by the Paymaster-General to the officers requiring them, who will thereby become Sub-Paymasters within the meaning of the Revenues Act. Such officers will transmit by each mail to the Minister an abstract in the form in the Seventh Schedule, with proper Sub-Vouchers for the sums paid; and if approved by the Minister the amount expended will be forthwith reimbursed by the Paymaster-General. Such Voucher will constitute the Account required by the Public Revenues Act, and no further Account will be necessary for such Petty Cash payments.

38. Where it may be necessary that Paymasters shall be appointed for certain special services, such as for the payment of the Colonial Forces, such Paymasters will be supplied by the Paymaster General with money to make all authorized payments, and will be required to account for the same on the last day of every month, in such manner as the Colonial Treasurer shall direct.

VII.—GENERAL.

39. Every declaration which is required by the Public Revenues Act and by these Regulations to be made before a competent witness shall, if possible, be made before a Justice of the Peace; or if no Justice is in the neighbourhood, then before some officer of the Government, not being an officer in the department of the officer making the declaration; or if there be no such officer in the neighbourhood, then before some well known and respectable householder.

40. All vouchers and other papers transmitted in support of any account are not to be folded, but to be attached to each other at the upper left-hand corner.

41. Every Receiver, Paymaster, Sub-Paymaster, or other person in whose hands Public Moneys are placed, is made a debtor to the Crown for all such moneys until he shall have obtained a certificate of discharge from the Auditor. The Monthly Accounts of all such officers are sent to the Auditor as soon as recorded in the Treasury, accompanied by all supporting vouchers and the authorities for the