

relative to obtaining a declaration of non-revocation from the attorney. It should always be ascertained that the power conferred covers the transaction sought to be made.

**1019.** When paying any claim, the paying officer is held responsible for seeing that the following requirements are complied with:—

- (a.) That there is proper authority for the payment, and that the due date has arrived.
- (b.) That the amount is regularly certified as correct.
- (c.) That the demand is made by the person entitled to payment, or by the person authorized by order, power of attorney, probate of will, or letters of administration; and that the person is, when not known to the paying officer, identified to his satisfaction.
- (d.) That if payment is claimed by general order it is quoted on, or if claimed by special order that it is attached to, the account. If claimed by power of attorney, probate of will, or letters of administration, the production of the instrument and its date must be noted on the account. In the case of a power of attorney, a declaration of non-revocation on form Acct. 51 should be furnished when deemed necessary.
- (e.) That a receipt on the account be given, by the person to whom it is payable, in the presence of the paying officer, and that all corrections and alterations in the receipt are initialled by the payee.
- (f.) That a duty-stamp is affixed to the receipt if the claim amounts to £2 or more, salaries and wages excepted. Stamp duty is payable on receipts for retiring-allowances under the Public Service Classification and Superannuation Act. Payees should be requested to sign their names clear of the duty-stamp, which may only be cancelled by writing the date in ink across it, and not with the office date-stamp. Duplicate receipts may be accepted without a duty-stamp if duplicate is marked "Signed ....." (name of payee).
- (g.) That an impression of the office date-stamp, showing the date of payment, is made at the right-hand bottom corner of the account; and that the account is initialled by the paying officer immediately below, or to the left of the impression of, the date-stamp.
- (h.) That vouchers received from sub-offices are stamped on the back with the date of the chief office Cash Account.
- (j.) That when the payee is unable to write the receipt is acknowledged by a mark, and that the mark is witnessed by some person other than the paying officer. The mark or signature of a Maori or a Chinaman must be witnessed by a European other than the paying officer. Maoris who can read and write the English language may in special circumstances be exempted from the foregoing provision. In the case of a special or general authority given by a Maori, a certificate by a licensed interpreter must appear thereon, to the effect that he has translated the contents, and that the Maori understands them.
- (k.) That no payment is made to a person who is intoxicated.
- (l.) That no payment is made of accounts payable by cheques issued by the Treasury.

**1020.** Vouchers for authorized payments, if remaining unpaid at any office at the expiration of three months from date of receipt,