

83. To guard against duplicate payments, a record of all claims sent forward must be kept on index-cards, which shall be sorted alphabetically. In order to eliminate dead matter from this index, a new file should be started each year. The previous file should be referred to, and any card brought forward to the new file where necessary. At the end of the year the cards for those from whom no subsequent claim has been received for twelve months should be put away and held for not less than six years.

84. Vouchers in respect of payments on account of salaries (other than salaries which may be exempted from pre-audit by the Paymaster-General), interest, loan transactions, return of deposits, on account of unauthorized expenditure, or chargeable against the accounts of local bodies, shall be submitted to and passed by the Audit Office before being included in any requisition.

85. If it appears to the Paymaster-General that any claim is for a purpose not included in the appropriation, or that it is in excess of the amount for which authority has been given, or that the amount or any part thereof has been previously paid, or that there is any other error therein, he shall withhold payment and submit the account to the Controller and Auditor-General for his decision.

86. Except where payments are directed to be made by an Imprestee, or through the Post Office by a certifying officer, all claims on the Public Account shall be paid by cheque of the Paymaster-General drawn on the branch of the bank which is nearest to the residence of the payee, and will be sent to him from the Treasury direct accompanied by the copy of the claim referred to in Regulation 73. Such cheques shall become payable only on being properly receipted by the claimant or his duly authorized agent.

87. Any Government cheque transmitted to a payee for payment at a branch of the bank other than that on which the cheque is drawn must be enfaced "Free of exchange at _____ only," the place where it is to be paid being stated.

88. Payment to others than principal claimants may only be made on the authority of an order in one or other of the forms in the Tenth Schedule hereto. In the case of companies these orders must be signed by two directors or by the managing director. The special order must be on or attached to the voucher in each case. The general order will be recorded in the Treasury; but no payment shall be made thereunder unless it is noted on the voucher that the money is payable to the agent named in the order, and the Treasury record number of the order is quoted on the voucher. Such orders are for the purpose and convenience of claimants, and have no monetary value other than as an authority for the agent to receive payment, and they may be revoked at pleasure. No general order shall be operative after a period of two years when, if desired, a fresh order may be given.

Any "special" or "general" order given by a Maori must be certified by a licensed interpreter that he has translated the contents of the order, and that the Maori understands the same.

No order for the payment of the salary of a Government officer to any person other than that officer shall be accepted by the Treasury except in cases where the officer aforesaid is, on account of absence from office or other cause, unable to receive the salary himself. This will not apply to payment to a bank or similar institution.

89. Payments may be made to persons authorized to receive moneys as attorney, executor, or administrator, on the production of the power of attorney, probate of the will, or letters of administration; and the paying officer shall note on the voucher that such instrument has been produced to him, and the date thereof; in case of a power of attorney he may require proof that it has not been revoked.

90. The mark of any payee unable to write, and the mark or signature of every Maori, must be witnessed by a European other than the paying officer. The Paymaster-General, however, may exempt Maoris who can read and write English from the operation of this regulation and of the second paragraph of Regulation 88.

91. The bank shall return all cheques, when duly receipted, direct to the Treasury at the end of each accounting period.

92. In the event of any voucher being lost, payment may be made on another voucher certified and approved in the same manner as the original. If it is necessary to certify a duplicate account, the certifying officer shall explain on the back thereof the reason for the non-production of the original, and shall, after due inquiry, certify that the claim has not been paid. Such duplicate account shall have the