

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. *No endorsement on or addition to any form of order or other authority shall render such form irrevocable or in any way alter its effect in substance.*

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has been produced to him, and the date thereof; in case of a power of attorney he may require proof that it has not been revoked.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 received, 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 words "Duplicate, see endorsement." written across the face of it, and must bear the certificate of the *Head of the Department responsible for the expenditure* that no previous payment can be traced.

93. When any doubt or difficulty arises as to any receipt to be taken, or payment to be made, application must be made to the Paymaster-General, who, after taking the opinion of the Controller and Auditor-General thereon, will issue his instructions accordingly.

#### SALARIES, PENSIONS, AND FIXED ALLOWANCES.

94. Whenever any person is appointed to an office in the Public Service, or whenever the salary or allowance of any officer in the Public Service is altered, the Minister, or the Public Service Commissioner, as the case may be, shall send to the Audit Office the authority in writing for such salary or alteration of salary or allowance, and the Audit Office shall record the amount named in such authority as the salary or allowance payable to such person on and after the date named therein until altered in like manner. In such cases the Audit Office shall not pass any voucher for payment of salary or allowance unless the provisions of this regulation have been observed.

95. All vouchers for salaries, pensions, and fixed allowances shall be sent to the Permanent Head of his Department by the officer whose duty it is to prepare them—when payable monthly, during the first week of the month to which they relate; and when payable quarterly, during the first week of the last month of the quarter to which they relate. Vouchers for fees retained as salary must be sent in during the first week after the period to which they relate. (See Regulation 32.) Vouchers for pensions which are payable in advance may be forwarded to the head office at any time after the commencement of the period for which they are payable.

96. Salaries and pensions which are payable by cheques on different branches of the bank must be entered on separate vouchers for each branch. Payment of salaries and wages to all persons employed in the Government service shall, wherever possible, be made in cash.

The voucher must state the first and last day of the period of service, and both must be included in the calculation.