

- (c.) When claimants are unable to give receipts in person for the amount of their accounts they may in each case authorize an agent to obtain payment by a special or general order. Special authorities for payment to an agent must not be accepted prior to the receipt of the voucher to which they refer.
- (d.) 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.
- (e.) 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. The words "Special authority attached" or "Under general authority," as the case may be, must be inserted after the signature of the agent. Every authority for payment to an agent, no matter how small the amount, whether general or special, must have a 2d. stamp affixed. 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.
- (f.) 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.
- (g.) When payment is made to the recognized agent of a company or local body, his official designation should be written beneath his signature.
- (h.) In the case of local bodies, where any special form of printed receipt is usually given or required by law, it should be duly completed and attached to the receipted voucher.
- (i.) That a duty-stamp is affixed where necessary to amounts of £2 and over.
- (j.) Unstamped receipts must be refused. A person offering an unstamped receipt should be reminded of the penalty of £10 attached to that act.
- (k.) That an impression of the office date-stamp, showing the date of payment, is made at the right-hand bottom corner of the voucher, and that the voucher is initialled by the paying officer immediately below, or to the left of the impression of, the date-stamp. When, by inadvertence, an imperfect impression of the date-stamp is made on a voucher, the defect must be remedied with pen and ink. A second impression of the stamp is forbidden. Care is to be exercised in impressing vouchers, &c., at money-order and savings-bank offices with the date of payment by means of a rubber stamp. Impressions are not to be placed carelessly; and the stamp is to be clean. Controlling officers must give this matter their careful supervision.
- (l.) 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, the voucher being enfaced accordingly