

the Public Trust Office must furnish a credit slip in triplicate on Public Trust form 114. The receiving officer must be careful to see that the name of the estate, account, or mortgagor, as the case may be, is entered in the "Particular Account" column. The credit slip may not be filled in by the receiving officer; but, if necessary, there is no objection to a Postal officer other than the receiving officer giving assistance in this direction. Each of the three forms is to be signed and date-stamped by the officer who receives the money. The original form is to be returned to the payer, and the duplicate retained by the receiving officer. The triplicate is to be folded in the form of a letter, when it will be found that only the name of the town requires to be filled in. Unless another name has already been inserted, the receiving officer is to enter the name of the town at which the District Public Trust Office representative is situated. All lodgments must be entered on the special Public Trust form of statement, which in the case of sub-offices must be sent with the period's accounts to the chief office, and by the latter, with the Daily Cash Account, to the Controller of Accounts. Duplicate copies of the lodgment slip and statement are to be sent direct to the Public Trustee, or the District Public Trustee in charge of the district in which the receiving office is located, as the case may be. Local agents of the Public Trust Office are authorized to pay cheques, &c., representing the amount of lodgments to the credit of the Public Trust Office directly to the Bank of New Zealand for credit of the Postmaster's Deposit Account and hand to the Postmaster the bank receipt with the lodgment forms.

(b.) Under this head is also to be accounted withdrawals from the savings-bank accounts of deceased depositors whose estates are being administered by the Public Trustee. On no account is cash in such cases to be handed to officers of the Public Trust Office. In exchange for the withdrawal receipt a receipted lodgment form, "Public Trust 114," is to be handed to the Public Trust officer dealing with the transaction.

**928. Public Trust Payments.**—(a.) Payments made on behalf of the Public Trustee may only be made upon the prescribed form, which must bear the authorization of the Controller of Accounts, unless such payment has been authorized by him by telegraph, when a receipt is to be taken on form Acct. 129, the particulars given in the telegram being written on the voucher.

(b.) Unless otherwise directed, all Public Trust vouchers except superannuation claims may be paid on demand after they have reached Postmasters and notices have been sent to payees. Officers must take special care not to accept authorities from claimants in favour of others on any but the prescribed form, supplies of which may be obtained from the Public Trustee or his agents. The Treasury authority forms are not accepted.

(c.) Paying officers must insist upon the identity of Maori payees being established in addition to their signatures being witnessed. Paying officers may identify but must not witness a signature.

(d.) Vouchers made payable to Maoris may be paid only to the payees personally, except when a direction to pay to another person is written across the face of the voucher by the Public Trust Office. Authorities signed by Maoris on Treasury authority forms or any other authority form are not recognized.

(e.) Vouchers may on no account be returned direct to the Public Trustee; but if from any cause it may be necessary to return them, they must be forwarded through the Chief Postmaster of the district to the Controller of Accounts. (See Rule 709.)