

renewed at the expiration of two years from date thereof if it is desired to keep it in force for any longer period; otherwise the Treasury will regard the order as cancelled.

95. Any "special" or "general" order given by a Maori must bear or be accompanied by a certificate of a licensed interpreter that he has translated the contents of the order, and that the Maori understands the same: Provided that if the Paymaster-General so directs and in accordance with such directions this requirement may be dispensed with in the case of Maoris who can read and write.

96. 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.

97. An officer of the Public Service shall not, without the special approval of the Minister of the Department concerned, act as agent or attorney for the receipt of moneys due by the Government to a public creditor or claimant.

*Receipts for Payments of Public Money.*

98. (a) Except in special cases a receipt from the person legally entitled to receive payment will be accepted as sufficient discharge for any payment.

(b) In the case of a warrant for interest on inscribed stock or Treasury cheque payable to order, the endorsement of the person legally entitled to receive payment will be accepted as sufficient discharge for the payment.

(c) In the case of bonds, debentures, or stock certificates which are payable to bearer and interest coupons for the same respectively, the surrender from proper custody of the debenture or certificate or coupon will be accepted as sufficient discharge.

(d) The paying officer may at any time require to be furnished with satisfactory evidence of the identity of a payee.

(e) The Treasury or the paying officer may in any case require such further or other instrument of discharge to be executed by the payee, in addition to or instead of a receipt, as under the circumstances may seem desirable.

(f) In the case of a receipt or endorsement not appearing to be given or made by the person legally entitled to receive payment personally, evidence may be required of the authority of the person giving the receipt or making the endorsement to give a legal discharge for the money paid.

(g) Except in special cases, the certificate of a bank or Postmaster that an endorsement is correct will be accepted as sufficient evidence of the authority of the endorser to give a legal discharge.

99. 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: Provided that if the Paymaster-General so directs and in accordance with such directions this requirement may be dispensed with in the case of Maoris who can read and write.

100. 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.

101. 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 will issue his instructions as to the action to be taken.

102. In any case of payment through the Post Office where it may be impracticable for a Postal officer to take from the payees themselves receipts for the payment made by a Postmaster, on behalf of the Treasury, he may supply any certifying officer authorized by the Treasury with the necessary money, taking his receipt to account for the money pending the production of the receipted vouchers by such certifying officer.

PART IV.

DEPARTMENTAL ACCOUNTS.

103. The accounts kept by the various Departments of the Public Service shall be considered subsidiary to the system of Treasury accounts, and the Treasury shall direct the manner in which each