

vouched in accordance with the following regulations :—

12. You are to take receipts duly stamped <sup>Stamped receipts.</sup> for all payments made by you, unless in cases where such receipts may be by law exempt from stamp duty.

The receipts are to specify on what account <sup>Form of receipt to be taken.</sup> the money is paid, and, in the instance of salaries or pensions, the rates of the same, and the period in respect of which the payment is made.

13. When any payment is claimed by <sup>Payment to an Attorney.</sup> the attorney or other representatives of the person to whom the money is due, you will take care that a sufficient legal authority is produced by such attorney or representative; <sup>Powers of Attorney to be registered</sup> you will cause the same to be registered in the Audit Office, previously to the payment being made, and you will observe that any assignment or power which, from its having been executed abroad, may not have been <sup>Powers of Attorney to be stamped.</sup> stamped, is to be duly stamped in this country, in default of which no payment can be legally made to the holder.