

17. The withdrawal of moneys from the Public Trustee's Account shall be effected by cheques upon such account, signed by the Public Trustee, and countersigned by the Chief Clerk of the Public Trust Office, or, in his absence, whether temporary or permanent, by the Accountant.

18. The manager of the bank shall make up daily, at the close of business, the pass-book of the Public Trustee's Account, and send the same to the Public Trustee, and at the same time send to the Auditor-General a statement showing the total receipts into, payments out of, and the balance of such account at the close of each day.

19. The Public Trustee shall keep a cash-book, which shall be made up daily, and in which shall be entered the receipts and payments made by or reported to the Public Trustee.

20. The Public Trustee shall keep the following separate accounts:—

(a.) A "Profit and Loss" or "Expenses Account," which shall be charged with all salaries and other expenses incurred in the general management of the Public Trust Office, and the interest allowed to the properties placed in such office; and shall be credited with all fees, interest on investments, and other moneys paid into the Public Trustee's Account, but not belonging to or forming part of any property placed in the Public Trust Office.

(b.) An account showing in detail the receipts and payments made on account of each separate property placed in the Public Trust Office.

21. Any moneys payable to the Public Trustee's Account may be lodged for credit of that account with such Postmasters as the Postmaster-General may authorise and the Public Trustee may direct; and the amount of such lodgements shall be transferred by the Postmaster-General to the credit of the Public Trustee's Account as often as the Public Trustee and the Postmaster-General may arrange.

22. The amounts payable within the colony out of the Public Trustee's Account may be forwarded by the Public Trustee to the Postmaster-General for payment by the Postmasters at such towns or places in the colony as the Public Trustee may request, and the Postmaster-General may direct, to make such payments.

23. It shall not be necessary that any claims which, in the opinion of the Public Trustee, are correct and payable out of the Public Trustee's Account shall be audited before they are paid, otherwise than by an officer of the Public Trust Office, appointed to examine and audit such accounts.

24. Every claim upon the Public Trust Office must be made in the form required by the Public Trustee.

25. Where any moneys are payable to any person unable to sign his name, then no such payment shall be made except upon a receipt purporting to bear the mark of the person entitled to receive the money, and attested by some adult person other than the paying officer. It shall not be necessary for the Public Trustee, unless he thinks proper, to inquire whether such person is an adult or not, and notwithstanding that such person may afterwards be discovered not to be an adult person, the receipt shall be valid.

26. A claimant may authorise by a special or general order, in such form as may from time to time be approved of by the Public Trustee, that any payment may be made to any other person. The special order shall be on or attached to the claim. In the case of a general order it shall be sufficient if such general order is sent to the Public Trustee; and, notwithstanding that such general order may be revoked by death or otherwise, any payment made pursuant thereto shall be good and valid unless prior to the payment the Public Trustee shall have received actual notice in writing of such death or revocation. The provisions of Regulation 25 as to attestation of receipts shall, *mutatis mutandis*, apply to such orders.

27. Where a Native gives a special or general order it shall purport to be attested by a licensed Native interpreter, appointed under any law relating to the licensing of Native interpreters, who shall certify in attesting that he has explained the order to the Native, and the Native understood it: Provided that the Public Trustee may dispense with any such attestation. It shall not be necessary for the Public Trustee, unless he thinks proper, to ascertain whether the person so attesting is a licensed Native interpreter or not, and notwithstanding that it may afterwards be discovered that the person attesting was not a licensed Native interpreter, the order, and all acts and things done thereunder, shall be valid.

28. One month's pay at an annual salary must be calculated at one-twelfth of such salary. Pay for a period less than a month must be computed by multiplying the month's pay by the number of days in such period, and dividing it by the number of days in the month.

29. Where wages or allowances are fixed by the day, the total number of days within the period must be taken, unless it is stated that the working-days only are to be allowed.

30. The officer or agent authorised to pay a claim on the Public Trust Office must be satisfied before paying it that the applicant for payment is entitled to receive the amount, and that any necessary document has been produced.

31. No claim on the Public Trust Office shall be paid until it has been, to the satisfaction of the Public Trustee, or the paying agent, proved and certified to be correct, as may be required by the Public Trustee, and receipted by the claimant or by the claimant's duly-authorised agent, and until the signature of the payee has been attested when such attestation is required by the Public Trustee.

32. The officers and agents of the Public Trustee will be held responsible for all errors in calculation in the accounts or claims which they certify to be correct, and for any loss due to their neglect of these regulations or of the instructions given by the Public Trustee.

33. In any case which is not provided for by the Act, or the Acts thereby repealed, or by these regulations, or in which the strict observance of these regulations would be injurious to the interest of the Public Trust Office, or in which there may be doubt or difficulty, the special instructions of the Public Trustee must be applied for and followed.