

the officer authorized by him, the requisition must be sent to the Audit Office, whence, when passed, it will be sent to the Treasury for payment.

88. Moneys issued to an Imprestee must be kept in the branch of the bank nearest to his office, in an account called the Imprest Account of [*naming the Imprestee*], to the credit of which account the money will be lodged by the Paymaster-General; except in the case of money required for travelling expenses, which may be paid to or retained in hand by the Imprestee. In all cases the Imprestee must forthwith send a receipt for the amount to the Paymaster-General in the form in the *Seventeenth* Schedule hereto.

Imprest moneys to be kept in bank.

89. Every Imprestee shall keep an Imprest Cash-Book, in which he shall enter, in the order of date of each transaction, on the debit side, all moneys paid to him, or to his Imprest account at the bank, by the Paymaster-General or any other person, and on the credit side all sums paid by him on the public service, or repaid to the Public Account. He shall balance his Imprest Cash-Book on each day on which he is required to account, and shall obtain from the bank a certificate of the balance at the credit of his official account at that date.

Imprest Cash-Book.

90. Every Imprestee shall account at the close of business on Saturday, and shall forward to the Treasury by the first mail after each accounting period an account in the form in the *Eighteenth* Schedule hereto for such period, accompanied by a certificate in the same Schedule, and by the bank certificate of the balance, and by vouchers properly receipted for all sums expended during the period; and, in the case of payments to the Public Account, by the bank receipt for the same.

Imprestee to account to Treasury.

91. In case he has been unable to obtain the vouchers for any payments, or the bank certificate, the Imprestee shall notwithstanding forward his account at the time required; but shall attach thereto a statement of the vouchers wanting, and shall forward them by the earliest opportunity possible, noting upon each the date of the account in which the expenditure was shown.

Vouchers wanting.

92. When the balance as shown in the account differs from that certified by the bank, the Imprestee shall indorse on the bank certificate a list of the unrepresented cheques representing such difference.

Bank certificate, and unrepresented cheques.

93. When an imprest is issued for any special or occasional service, the Imprestee shall repay to the Public Account any balance unexpended as soon as the service is completed.

Balance to be repaid on completion of service. Receipts for passages, &c., on certain forms.

94. Officers travelling on the public service must provide themselves with forms of receipt, to be obtained from the Storekeeper, and must take receipts thereon for passages by steamers, coach-fares, horse-, cart-, and boat-hire, and every similar petty expense exceeding five shillings in amount.

95. Any person travelling on the public service, who is not in the receipt of salary or allowances, shall be allowed such travelling expenses as he shall certify to have actually incurred, and as shall be approved, in the case of members attending Parliament, by the Speaker of the Chamber of which he is a member, and in all other cases by the Minister of the Department authorizing the service; and shall support his claim by such vouchers only as the Speakers or Minister may require.

96. All salary and allowances payable to an Imprestee must be drawn from the Treasury direct in the ordinary way, and must not be paid out of his imprests, except in the case of officers electing to draw the daily allowance for travelling expenses authorized by the Civil Service Regulations or by the Minister of his department.

Imprestee not to pay his salary out of his imprests.

97. All Imprestees' accounts shall, as soon as they are received in the Treasury, be forwarded for notation to the Audit Office, which is expressly forbidden to pass any payment for salary or allowances to any Imprestee whose accounts are not received at the time required. (See section 79 of "The Public Revenues Act, 1878.")

Accounts and vouchers to be sent to Audit Office for notation when received.

98. Where imprests are issued to Commissioners or other persons not in the receipt of salary or allowances on the public service, such persons are required to account for the same in the manner set forth in these Regulations; and the Audit Office shall allow credit in their accounts for such sums only as shall be so accounted for and supported by such vouchers. This Regulation shall apply equally to members of Parliament when travelling upon other than their parliamentary duties.

Imprests to Commissioners.

99. The Audit Office shall, immediately after such notation, return the accounts and vouchers to the Treasury, whence the vouchers will be distributed to the several Departments for authorization.

To be sent to Departments for authorization.

100. As soon as authorized, the vouchers shall be returned to the Treasury, and it shall be the duty of the Under-Secretary for each Department, or other officer appointed to authorize vouchers, to forward to the Treasury every Monday morning a schedule of all vouchers which have remained in the Department unauthorized for fourteen days, stating the reasons for the delay in each case.

When authorized, to be returned to Treasury.