

any officer taking delivery of any goods not accompanied by such document will be held responsible for any loss sustained through his neglect.

The officer taking delivery must note on every such invoice the date on which it was received in his office.

103. Claims for contingent services or supplies, except where the latter are supported by invoices, must, whenever practicable, be authenticated by the signature of the claimant; and must in all cases be certified, in the case of stores, by the Storekeeper or officer responsible for their custody, and must be accompanied by the purchase order. In the case of services claims must be certified by the officer in charge to the effect that the Stores Regulation have been complied with.

104. The permanent head of every Department shall send to the Treasury every contract entered into on behalf of the Government, or a certified copy or memorial of the same in duplicate, immediately on its execution; and the Treasury shall forthwith send the same to the Audit Office for record therein.

105. Officers are strictly forbidden to obtain signatures to blank forms of account or orders for payment, or to acquittances or receipts, before the actual payment of the account, or to acquittances or receipts which are not properly filled in. Officers are enjoined to afford every facility to claimants to enable them to prepare their accounts correctly and obtain prompt payment thereof.

#### IMPRESTS.

106. Advances by way of imprest may be made to public officers for payment of wages, allowances, the expenses of officers travelling on public service, jurors and witnesses in criminal prosecutions, and similar services which require prompt settlement, and no payment for any other service shall be made out of imprest unless authorized by the Treasury.

107. Imprests will be issued only upon a requisition in the form in the Eleventh Schedule hereto, made by or on behalf of the officer requiring the advance, stating his official designation and address, and the branch of the bank at which the money is to be lodged. The requisition must be addressed to the permanent head of his Department, who must note thereon the vote or other account against which it is to be charged. On approval by the authorized officer the requisition must be sent to the Treasury for payment.

108. Moneys issued to an Imprestee must be kept at 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 imprests 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 of imprests received from the Treasury the Imprestee must send a receipt for the amount to the Paymaster-General in the form in the Eleventh Schedule hereto.

109. Every Imprestee shall keep an Imprest Cash-book, in the form required by the Paymaster-General, in which he shall enter, in 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, in the form of the Thirteenth Schedule hereto, of the balance at the credit of his Imprest Account at that date.

110. Every Imprestee shall forward to the Treasury by the first mail after each accounting period a certified account in the form in the Twelfth Schedule hereto for such period, accompanied by the bank certificate of the balance, and by vouchers and receipts for all sums expended during the period; and, in the case of payments to the Public Account, by the bank receipt for the same. If no expenditure has been incurred a "Nil" return must be furnished.

111. In case he has been unable to obtain vouchers or receipts 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 or bank certificate not obtained, and shall forward them by the earliest opportunity possible, noting upon each the date of the account to which it belongs.