

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

113. 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.

114. Direct advances from the Treasury by way of imprest may, however, be restricted, or partly restricted, to the Treasury Cashier, the Post and Telegraph Department, and the Government Railways Department; and payments for services for which no special advances are issued may be made at the Post Office Money-order Office which is most convenient, on the certificates of duly authorized local officers.

115. In any case in which it may be impracticable for a Postal officer to take from the payees themselves receipts for the payment made by a Postmaster out of moneys imprested to the Post Office, 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.

116. Duplicate cheques shall not be issued without the sanction of the Treasury.

117. Officers travelling on the public service must take receipts on the forms provided for the purpose for passages by steamers, coach fares, horse, cart, and boat hire, and every similar petty expense exceeding five shillings in amount.

118. All salary and allowances payable to an Imprestee or other officer must be drawn from the Treasury direct in the ordinary way, and must not be paid out of imprest, except in the case of travelling-expenses authorized by the Public Service Regulations or by the Minister of his Department.

119. All Imprestees' vouchers shall, as soon as they are received in the Treasury, be distributed to the several Departments for authorization; and it shall be the duty of the head of each Department to prevent delay in authorizing such payments, and to return each voucher duly authorized within fourteen days after its receipt.

120. The Paymaster-General will refuse to pass any payment for salary or allowances to any Imprestee or other officer holding advances whose accounts are not received at the time required. The Paymaster-General may, however, extend the time within which the account is required to be sent.

121. The Paymaster-General shall send the authorized vouchers as soon as received to the Audit Office for examination; and, when passed, they shall be returned to the Treasury for entry to the credit of the Imprestee.

122. 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 proper vouchers and receipts. This Regulation shall apply equally to members of Parliament when employed on Government business other than business connected with their parliamentary duties.

123. Every Imprestee is a debtor to the Crown for all moneys imprested to him for which he has not received credit in the manner above provided.

124. Imprestees must not retain balances in hand or in the bank when not required for immediate use. Such balances must be at once repaid to Public Account.

TRAVELLING ALLOWANCES AND EXPENSES.

125. 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 that he has actually incurred; provided that such expenses must 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 or by the Public Service Commissioner.

126. Claims for travelling allowances and expenses must be made upon the forms provided by the Treasury, and certified to by the head of the Department or his deputy. In addition, the claimant in every case is required to sign the following certificate, viz. :—

"I certify that to the best of my knowledge and belief the foregoing account is true and correct in every particular; that the charges