

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 or his office*]," 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. *Imprestees who are also Receivers shall not merge Imprest and Revenue receipts in the same account.*

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 (*if no expenditure has been incurred a "Nil" return must be furnished*), and in the case of payments to the Public Account, by the bank receipt for the same. *When credit is taken in an Imprest Account for an amount lodged to the credit of the Public Account, the relative bank receipt must be endorsed with the reason for such lodgment.*

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.

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 and allowances authorized by the Public Service Regulations or by the Minister of his Department.