

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 *may* 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. *His liability will not be removed if he entrusts such moneys to a sub-imprestee or other person unless he shall have first obtained the Paymaster-General's approval of the sub-imprestee or person to whom the money is entrusted.*

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 are reasonable; that I actually expended on the services named the sums included in such charges which are not supported by receipts; that I was absent from my headquarters on duty on each of the *occasions* for which travelling-allowance is claimed; and that I was travelling on the public service during the period for which the claim is made."

127. Each claim must state the name, salary, official position, and headquarters of the claimant, the place where, and, briefly but clearly, the circumstances in which, the expenses have been incurred, and be in accordance with the regulations relating to travelling allowances and expenses.

128. When claims are made for expenses in connection with transfers on service, the claim must in every case be made complete, and included in one voucher, except where a payment is made to shipping companies or carriers direct.

129. Vouchers made out in favour of shipping companies, coach-proprietors, or others, for fares, conveyance of effects, or other expenses of officers, must state clearly the name and official designation of the person on whose behalf, and, briefly, in what circumstances, the expense in each case has been incurred. Vouchers for fares must be supported by the orders given for same.

130. Orders given for steamer or coach tickets must in every case distinctly state that the person or persons named therein are travelling on the public service, and the certificate on the voucher for the payment of fares for same must embody the like statement.