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.

86. Every Imprestee shall keep an Imprest Cash-book, in the form approved by and printed under the authority of 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.

87. The accounting periods for Imprestees in each month shall be as follows: First period, from the 1st to the 7th, inclusive; second period, from the 8th to the 15th, inclusive; third period, from the 16th to the 23rd, inclusive; fourth period, from the 24th to the last day of the month, inclusive: Provided that the Treasury may authorize other periods for accounting, but no period shall exceed one calendar month.

88. On the expiration of each accounting period the Imprestee shall balance his cash-book, and shall forward forthwith to the Treasury a certified account in the form approved for the purpose. Such account shall be accompanied by a certificate from the bank, in the form approved by and printed under the authority of the Treasury, of the balance to the credit of his account, by vouchers and receipts for all sums expended by him during the period, and, in the case of any payment by him into the Public Account, by the bank receipt for the same with an endorsement thereon of the reason for the lodgment to the Public Account. The bank balance certificate shall have endorsed thereon a list of unpresented cheques, if any.

89. The Imprestee shall render a return even if no expenditure has been incurred during the accounting period.

90. Permanent Heads shall appoint responsible officers to count the cash held by each of their departmental Imprestees at the close of each accounting period; also to check any advances shown as outstanding in the hands of sub-imprestees. A certificate in the form shown hereunder is to be supplied direct to the Paymaster-General, The Treasury, Wellington, by the officer so appointed, and must be forwarded by the first mail after the close of the accounting period.

CERTIFICATE.

Imprest Account of C. D.

I, A. B., certify that I have this day counted the cash held by C. D., and found the same to total (in words and figures).

I have also examined the imprestee's statement of advances in the hands of sub-imprestees, and from the receipts for such advances included in the account for the period hereby certify that the amount (in words and figures) shown as outstanding is correct.

91. 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.

Payments to Order of Claimants.

92. Except in the case of payments under a power of attorney, letters of administration or probate, payments to others than the claimants themselves may be made only on the order of the claimants given in the form approved by the Treasury. Such orders may be either general or special.

93. A special order must be on or attached to the voucher in each case. A general order must be forwarded to the Treasury for record. Where it is desired to make a payment under an order it must be noted on the face of the voucher beneath the name of the claimant that the money is payable to the agent named in the order. In the case of a general order, the Treasury record number of the order must be quoted.

94. An order as aforesaid will be accepted by the Treasury only for the convenience of claimants, who may revoke a general order at pleasure. In the case of companies any such orders shall be signed by two directors or the managing director. The Treasury will not recognize or act upon any endorsement or addition to a form of general order which purports to make such order irrevocable or to alter in any way its substance or effect. A general order must be