

*Payment through Post Office.*

72. For the purpose of effecting speedy settlement there may be paid through the Post Office, on the certificate of an authorized certifying officer, claims of such nature as the Paymaster-General from time to time directs and not exceeding in amount the maximum fixed by the Paymaster-General:

Provided that no claims may be so paid which require to be first submitted to the Audit Office in terms of Regulation 58.

*Imprests and Cash Credits.*

73. Payments by way of imprest or cash credit are to be made only in respect of casual wages or of the expenses and allowances of officers travelling on public service, or of jurors and witnesses in criminal prosecutions, or in respect of other similar services requiring prompt settlement:

Provided that the Paymaster-General may authorize payment for other services either generally or in respect of any particular payment.

74. Imprests will be issued only upon a requisition in such form as is prescribed by the Treasury, made by or on behalf of the officer or other person 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 the Department concerned, who must note thereon the proper account and vote or other authority against which it is to be charged. On approval by the authorized officer the requisition must be sent to the Treasury for payment.

75. 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: Provided that moneys required for travelling-expenses, and such other sums as the Paymaster-General may from time to time direct, 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 approved by and printed under the authority of the Treasury.

76. *Imprestees who are also Receivers shall not merge Imprest and Revenue receipts in the same account.* In no circumstances may the funds of one account be utilized for the transactions of another without the express permission of the Treasury.

77. Before payments are made out of Imprest, vouchers must be prepared and receipts obtained in accordance with the provisions of these regulations.

78. All payments out of Imprest shall be made by cheque unless the Paymaster-General otherwise authorizes.

79. *In the case of officers of the Public Service travelling on duty, not more than 75 per cent. of the maximum travelling-allowance for the estimated period of absence may be advanced. Applications for such advance must be made on the form provided for the purpose.*

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

81. 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.

82. 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.

83. 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.

84. 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.

85. 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*