

at suburban offices from their headquarters they are entitled only to actual expenses incurred, as, for instance, tram-fares.

1109. Relieving Postmasters are to be allowed a small advance on account of relieving-allowance, if required. They are to be treated as sub-accounting officers. Such advances must be promptly repaid upon the officer's return to his headquarters.

1110. No payments made by officers travelling on public service for storage or wharfage claimed by any Harbour Board can be recognized. Claims for labour handling goods are allowed.

1111. The following concessions may be claimed by officers of the Department and their families when travelling by the steamers of the Union Steam Ship Company of New Zealand (Limited): Families of from four to six adults, or equivalent, 10 per cent. off ordinary fares; families of over six adults, or equivalent, 15 per cent. off ordinary fares.

1112. Official railway season tickets are to be used only for travelling on official duty. They must not be used for travelling between an officer's place of residence and his office, or for any private purpose. Claims for railway fares for officers (1) travelling on transfer, (2) travelling for relieving, (3) travelling on special duty, must be prepared on separate vouchers, and contain the following particulars—Name of officer travelling, and reason for travelling—thus, "Mr. J. Brown, on transfer, Christchurch to Dunedin"; "Mr. J. Brown, relieving Cadet Smith, Alexandra South"; "Mr. J. Brown, on special duty, Pahiatua, Governor's visit."

1113. All way-bills or other accounts received from the Railway Department must be en faced with the reason of the expenditure, and with the name of the office, line, or section of line to which it is chargeable. All way-bills having reference to maintenance or construction of lines are, after certificate, to be sent to the Telegraph Engineer for the district, who will, after noting and indorsing, return them to the issuing Stationmaster.

1114. Officers must alter the certificate on a voucher as occasion may require before signing it, taking care that it is so worded as to afford assurance that the conditions upon which in each case the payment of the claim depends have been completely and satisfactorily fulfilled, thus:—

(a.) When the expenditure is incurred under a *contract*, it should be certified "that the charge is according to contract, and that the service has been satisfactorily performed."

(b.) In claims for *supplies*, add, "The supplies have been duly delivered, and are entered in my Departmental Property or Stores for Issue Return for the ending , 191 ."

(c.) In claims for *forage* the certificate must include the following statement: "I actually kept a horse for the public service during the period for which the claim is made."

(d.) In claims for rates on property leased by the Government, "the payment is in accordance with the terms of the lease."

(e.) In claims for any other service for which no special certificate is provided in these rules, add, "The service has been duly performed."

1115. Officers certifying abstracts will be held responsible for all errors in computation (section 73 of the Treasury Regulations). They are requested to observe that unless the foregoing instructions are strictly complied with, the Audit Office will not pass the account.