

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 dates 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.

#### TRANSFERS.

131. Vouchers for the transfer of expenditure from one vote or account to another are to be forwarded by the Department claiming credit to the Department whose votes are to be charged. Such voucher must be in the form required by the Treasury, and must be approved and completed in every respect in the same manner as if the claim were a charge against the Public Account, but must not be altered without reference to the claimant Department.

132. When approved the vouchers must be scheduled and sent to the Treasury, whence, if the proposed transfers are agreed to, they will be forwarded to the Audit Office for examination prior to being entered in the Treasury books.

#### IV. POST OFFICE ACCOUNTS.

133. All moneys paid to Postmasters are to be paid into the Post Office Account, and accounted for under the regulations and instructions for the time being in force for the management of the Post Office, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.

All revenues so received by Postmasters will be accounted for to the Treasury and paid over to the Public Account at such times as the Treasury directs.

Subject to this Regulation, and when not inconsistent therewith, Parts I, II, and III of these Regulations shall apply to all officers in the service of the Post and Telegraph Department.

#### V. RAILWAY ACCOUNTS.

134. The receipts and payments in the Government Railways Department are to be dealt with in accordance with the regulations and instructions for the time being in force for the management of the railways, subject, so far as relates to the receipt and payment of public moneys, to the approval of the Treasury.

Subject to this Regulation, and when not inconsistent therewith, Parts I, II, and III of these Regulations shall apply to all persons in the service of the Government Railways Department.

#### FIRST SCHEDULE.

##### BANK RECEIPT.—PUBLIC ACCOUNT.

RECEIVED into the Bank of New Zealand at \_\_\_\_\_, by the hands of  
the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence, to be placed to  
the credit of the Public Account.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_  
For the Bank of New Zealand,

Signature :

£ : :

[Regulation