

Sec. 101. The allowance for personal expenses to officers while travelling in the performance of their official duties is the actual expenses incurred.

Sec. 102. When the journey is performed by railway, steamer, or other public conveyance, the actual fare both going and returning will be allowed.

Sec. 103. When the journey cannot be performed by public conveyance, a conveyance must be hired for the occasion, but in this, as well as in all other contingent expenses, collectors and inspectors are expected to see that due regard is had to economy.

Sec. 104. The amount of EACH voucher must be entered on form No. 32 in its appropriate column and also in the total column. All the columns must be added up, and this should be done immediately under the last voucher.

OFFICIAL CORRESPONDENCE.

Sec. 105. Official letters are to be written on foolscap paper, leaving a convenient margin—*i.e.*, about one-third—at the left hand side.

Sec. 106. When the letter does not extend beyond one page only half sheet is to be used. If the letter cannot be written on one page leaving the required margin, a second half sheet is to be used.

Sec. 107. For convenience in using the PRESS COPYING BOOK, cut sheets are issued, which are to be written only on one side.

Sec. 108. Each letter is to relate to ONE SUBJECT ONLY and must contain as full and complete information on that subject as possible.

Sec. 109. Each paragraph is to be numbered.

Sec. 110. If there are any enclosures they must be described, or designated by letter, in the margin thus: Inclosure A. The transmission of unnecessary inclosures is to be avoided.

Sec. 111. References sent to outside officers for note or report should be returned to the Department without delay.

Sec. 112. No document attached to a reference must be removed, but the reference must be returned entire.

Sec. 113. In official correspondence and in reports, the most concise and explicit terms should be used. Formal and unnecessary quotations from previous letters, repetitions and mere speculative opinions, unsupported by evidence, are to be avoided, and in making statements the exact facts are to be rigidly adhered to.

Sec. 114. All official correspondence should be addressed to the "Secretary of the Department of Railways and Canals."