

*Standardized*

**GOVERNMENT  
TRAVEL REGULATIONS**

**AS AMENDED**



*Approved by the President  
January 30, 1934*



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Circular No. 324

BUREAU OF THE BUDGET,  
*January 30, 1934.*

**PROMULGATING STANDARDIZED GOVERNMENT  
TRAVEL REGULATIONS, AS AMENDED**

*To the heads of departments and establishments:*

1. The Standardized Government Travel Regulations have been amended, and are embodied in a revised draft which has been approved by the President.

2. Immediately upon receipt of this circular, the head of each department and establishment shall make requisition upon the Public Printer for such supply of these regulations as may be necessary to meet requirements to June 30, 1934. The regulations will be printed in pamphlet form, 4 by 5 $\frac{3}{4}$  inches, with a cover.

By direction of the President.

LEWIS W. DOUGLAS,  
*Director of the Bureau of the Budget.*

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## STANDARDIZED GOVERNMENT TRAVEL REGULATIONS, AS AMENDED

(Approved by the President)

The following regulations are issued for the guidance of civilian officials and employees of the several executive departments and independent establishments, including their field services, except the Postal Service, while traveling on official business for the Government, except where specific laws provide otherwise.

### GENERAL

1. *Funds for traveling expenses.*—Employees traveling on official business will provide themselves with sufficient funds for all current expenses, and are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. (For regulations governing the advance of public funds to travelers see Appendices I, II, and III.)

2. *Reimbursable expenses.*—Traveling expenses which will be reimbursed are confined to those expenses essential to the transacting of the official business.

3. *Official station—post of duty.*—Designated post of duty and official station mean one and the same, the limits of which will be the corporate limits of the city or town in which the officer or employee is stationed, but if not stationed in an incorporated city or town, the official station is the reservation, station, or established area, or, in the case of large reservations, the established subdivision thereof having definite boundaries within which the designated post of duty

## GOVERNMENT TRAVEL REGULATIONS

is located, but in no case shall a place within 2 miles of a traveler's office or living quarters be considered as away from his post of duty.

4. *Leave of absence.*—Absence from duty station or duty status is chargeable as leave of absence. When leave of absence of any kind is taken while in a travel status (including Sundays and holidays), the exact hour of departure from and of return to duty station or duty status must be shown in the expense account. (See pars. 20, 45 (a), 48, 49, 58, 69 (a), 87.)

### I. AUTHORITY FOR TRAVEL

5. *Form of authority.*—All travel shall be either authorized or approved in writing by the head of the department or independent establishment, or by an official to whom such authority has been properly delegated. (See par. 7.)

6. *Prior authority.*—Except as provided in paragraph 7 following, the authority shall be issued prior to the incurrence of the expenses, and shall specify the travel to be performed as definitely as circumstances will permit.

7. *Approval.*—Whenever travel has been performed and expense incurred on account of an emergency, or without prior authority, the travel voucher must be approved by the head of the department or independent establishment, or by an official designated by him for this purpose, and such approval shall constitute the authority for the travel. All vouchers submitted on account of such travel must contain a satisfactory statement of the facts constituting the necessity therefor.

### II. TRANSPORTATION

8. *Definition.*—Transportation includes all necessary official travel on railroads, air lines, steamboats, street cars, taxicabs, and other usual means of conveyance.



Transportation by air lines will be allowed, provided the cost, less subsistence savings, if any, through reduced travel time, does not exceed the cost of rail or steamer transportation and Pullman and/or stateroom fare between the points of travel. For the purpose of determining the amount of such subsistence savings for a given period of time, the per diem rate for subsistence named in the travel order will be used. Actual cost of air-line transportation may be allowed when it is satisfactorily shown that no other usual means of public transportation are available or that the use of air-line transportation was in any case distinctly to the advantage of the United States, and such travel is duly authorized or approved in writing. (See pars. 5-7.) Transportation may include fares and such expenses incident to transportation as baggage transfer; official telegraph, telephone, radio, and cable messages in connection with items classed as transportation; steamer chairs and steamer rugs at customary rates actually charged; staterooms on steamers—not to exceed \$2 or the next higher available first-class rate when it is in excess of that amount. (See par. 29.) All fees and tips are payable from the per diem in lieu of subsistence. (See par. 44.)

(a) The usual taxicab fares from station, wharf, or other terminal to either place of abode or place of business, and from either place of abode or place of business to station, wharf, or other terminal will be allowed. (See par. 11.)

(b) Where the nature and location of the work where temporarily stationed are such that meals and lodging can not be procured there, and the daily travel required to procure subsistence at the nearest available place is not such as made by the public generally for that purpose, nor performed for the personal convenience of the traveler, the expense thereof will be considered as necessary transportation not incidental

to subsistence. A full statement of the necessity for such daily travel should accompany the expense account.

(c) *Foreign currency.*—Commissions for conversion of currency in foreign countries may be allowed. (See pars. 90, 91.)

(d) *Exchange fees.*—Charges covering exchange fees for cashing United States Government checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries may be allowed. (See par. 91.)

(Exchange fees incurred in cashing checks or drafts issued in payment of salary will not be allowed in travel expense accounts.)

9. *Routing of travel.*—All travel must be by the most economical usually traveled route. Travel by other routes may be allowed when the official necessity therefor is satisfactorily established. (See pars. 15, 16, 117.)

10. *Indirect route travel.*—In case a person travels by an indirect route for his own personal convenience, the extra expense will be borne by himself and reimbursement for expenses will be based only on such charges as were actually incurred, not to exceed what would have been incurred by the most economical usually traveled route. (See pars. 27, 49.)

11. *Special conveyances.*—The hire of boat, automobile, aircraft, livery, or other special conveyance will be allowed only when no public or regular means of transportation are available or when such regular means of transportation can not be used advantageously in the interest of the Government, in which case a satisfactory explanation must accompany the account. (See par. 83 (e).)

(a) If the hire of a special conveyance includes payment by the traveler of the incidental expenses of gasoline or oil, feeding and stabling horses, rent of garage, hangar, or boathouse, subsistence of operator,



ferriage, tolls, etc., the same should be first paid, if practicable, by the person furnishing the accommodation, or his operator, and itemized in the bill.

(b) Where two or more employees travel together by means of such special conveyance, that fact, together with the names of those accompanying him, must be stated by each traveler in his travel voucher.

(c) Charges for the hire of a conveyance of another Government employee, or of a member of the traveler's family, or of a member of the family of another Government employee, will not be allowed in the absence of a satisfactory showing that the conveyance was not so procured because of such personal or official relationship; that it was impracticable to otherwise procure, and that the member of the family so furnishing was not dependent upon the traveler for support. The material facts should be reported in the account.

12. *Use of own conveyance—Actual expense basis.*—When an officer or employee travels on official business away from his designated post of duty or official station he may be authorized to use his own conveyance on an actual-expense basis, as distinguished from a mileage basis under paragraph 12 (a), provided that the aggregate of allowable expenses, plus increased subsistence expenses, if any, through increased travel time, or less subsistence savings, if any, through reduced travel time, as the case may be, does not exceed the cost of transportation available by common carrier, and such mode of travel has been previously authorized by the head of the department or independent establishment or by an official to whom such authority has been properly delegated. For such travel on an actual-expense basis the officer or employee will be entitled to reimbursement of the cost of gasoline, oil, and feed of horses, and in addition thereto garage or hangar rent and stabling of horses, while officially detained en route, and bridge, ferry,

and other tolls. For the purpose of determining the amount of increased subsistence expenses or subsistence savings for a given period of time, the per diem rate of subsistence named in the travel order will be used. (See pars. 5-7.) Charges for repairs, depreciation, replacements, grease, alcohol, flushing crank cases, towage, and like speculative expenses will not be allowed; nor for the use of own conveyance (other than actual expense thereof as above authorized). The number of additional passengers, if any, and the ages of minor children should be stated in the travel voucher. Exemption from payment of tax on gasoline in States providing such exemption must invariably be claimed. The standard Federal forms should be used for that purpose. When exemption is refused receipts must be obtained in duplicate. (See also par. 83 (e).)

(a) *Mileage basis.*—Mileage in lieu of actual expenses of transportation under paragraph 12, regardless of subsistence status and hours of travel, may be allowed a civilian officer or employee traveling by his personally owned motor cycle or automobile on official business away from his designated post of duty or official station as defined in paragraph 3, at rates not exceeding 2 cents per mile for motor cycles and 5 cents per mile for automobiles, provided such mode of travel and the rate per mile have been previously authorized by the head of the department or independent establishment or by an official to whom such authority has been properly delegated and payment on the mileage basis is more economical and advantageous to the United States. In determining whether motor travel on a mileage basis is more economical and advantageous to the United States and in fixing the rate per mile, consideration will first be given to the advantage resulting from the more expeditious transaction of public business, as well as to other advantages and/or disadvantages to the United States in the particular



case, and if such motor travel be determined to be more advantageous, consideration will then be given to the economy of mileage cost at the mileage rate to be determined as compared with the cost of travel by common carrier or other usual mode of transportation, plus additional subsistence per diem, if any, through increased travel time, or less subsistence savings, if any, through reduced travel time, as the case may be. For the purpose of determining the amount of increased subsistence allowance or subsistence savings for a given period of time, the per diem rate of subsistence named in the travel order will be used. Mileage for use of personally owned motor cycle or automobile must be computed beginning and ending at limits of the areas prescribed in paragraph 3, as mileage for use of personally owned motor cycle or automobile will not be allowed for travel within post of duty as defined in said paragraph. When by general order officers and employees engaged in necessary travel on official business, away from their designated post of duty or official station, are authorized to use their own motor cycles or automobiles, at not to exceed certain rates of mileage within their respective limited territories whenever the cost thereof is more economical and advantageous to the United States, there must be attached to the vouchers covering payment of such mileage a statement of fact showing that the use of the motor cycle or automobile and the payment on a mileage basis were more advantageous and economical to the United States. (See pars. 3, 5-7, 83 (c).) (Gasoline-tax exemption must not be claimed when traveling on mileage basis.)

13. *Accommodations on trains and steamers.*—The following accommodations will be allowed on trains and steamers (see par. 57 (b)):

(a) One standard lower berth for each person and lowest rate first-class stateroom accommodations on

steamers when same is not included in cost of passage ticket. If the accommodations are shared by the traveler the fact should be stated in the expense account and he may be reimbursed only his proportionate share of the costs. (See pars. 13 (e), 95.)

(b) One seat in a sleeping, parlor, or chair car, when journey is more than 25 miles. If journey is less than 25 miles the necessity for the seat must be shown.

(c) Through sleeping-car accommodations should be obtained in all cases where more economical to the Government, when practicable. Where a change of sleeping car en route is necessary, the traveler should secure the usual transfer check from the sleeping-car conductor, for exchange at the ticket office for accommodations beyond the point where change is made. (See par. 28.)

(d) Accommodations on steamers should be applied for at the earliest practicable moment after receipt of the travel order. Any additional cost resulting from unnecessary delay in securing such accommodations shall be borne by the traveler. (See pars. 57 (b), 95.)

14. *Unused sleeping or parlor-car accommodations.*—When a traveler finds that he will not use sleeping or parlor car accommodations which have been reserved for him, he must release them immediately.

15. *Extra-fare trains.*—Travel on extra-fare trains will be allowed only where official necessity requires such means of travel, and charges for the same will be allowed only when authorized in advance or a satisfactory explanation is submitted showing that the good of the service required the travel to be performed in that manner. (See par. 37.)

16. *Special tickets.*—Through tickets, excursion tickets, reduced rate round trip or party tickets should be secured whenever practicable and economical. (See pars. 9, 49.)



## III. TRANSPORTATION REQUESTS

17. *Definition.*—A transportation request is an order by proper authority upon the prescribed standard form for specified passenger, sleeping car, parlor car, state-room, or other commonly recognized transportation accommodations, including established autobus, stage-coach, or air lines, for presentation by persons traveling on official business to transportation companies in the United States and steamship lines having ports within the United States for exchange by them for such accommodations.

18. *Payment of charges on transportation requests.*—All charges for service obtained on Government transportation requests will be paid only on bills to be rendered by the carrier to the department or independent establishment for which the travel was performed.

19. *By whom issued.*—Transportation requests will be furnished by competent administrative authority for the use of persons traveling on official business, and validated by the issuing officer.

20. *Used for all official travel.*—Transportation requests should be used, when practicable, to obtain all official transportation where the amount involved is \$1 or more, but should not be issued to companies other than transportation lines commonly recognized as such. Transportation requests must not be used for personal travel. (See par. 4.)

21. *Preparation of.*—Travelers should carefully read the instructions on the back of the request (original and memorandum) and on inside cover of transportation request book. Transportation requests must be filled in with typewriter, pen, or indelible pencil. The date, place at which request is issued, the name of the carrier or company on which drawn, point of departure, destination, complete route, showing initials of carriers, and junction points when necessary, class

of ticket, whether first-class, limited, round trip, party, or other special class, must be inserted. When sleeping-car accommodations are desired, standard or tourist upper or lower berth must be indicated in the block provided therefor on the request. All unused blocks shall be canceled by drawing a line through them. The request must be receipted by the person in whose favor it is drawn, and indicate his official designation. (See Appendix IV.)

22. *Identification of traveler.*—If requested the traveler will identify himself to the ticket agent as the person in whose favor the transportation request is issued, by presenting an official card provided for that purpose or other proper Government credentials. In case of the refusal of the agent of any transportation company to accept a request the facts must be reported immediately to the central office of the department or independent establishment through the official who furnished the request. (See Appendix V.)

23. *Must not be altered.*—Transportation requests must not be altered except as provided for in paragraph 2 on back of request. Requests otherwise altered will not be accepted by the transportation companies. (See instruction on back of request.)

24. *Spoiled or canceled requests.*—All transportation requests spoiled or canceled for any reason, together with the memorandum copies thereof, shall be marked "Canceled" and submitted immediately to the central office of the department or independent establishment through the official furnishing the request.

25. *Appropriation chargeable.*—Transportation requests indicating a specific appropriation must not be used for travel chargeable to a different appropriation.

26. *Stop-overs.*—When stop-overs are to be made on official business and stop-over privileges are included in a through ticket one request only should be issued,



27. *Indirect route travel.*—The use of transportation requests to secure tickets for indirect-route trips must be specifically authorized by the proper administrative official. (See pars. 9, 10, 13 (d), 49.)

28. *Parlor and sleeping cars.*—Separate request should be issued for parlor, chair, or sleeping car accommodations. (See par. 13.)

29. *Staterooms.*—When requests are issued for staterooms on river or coastwise steamships, where the staterooms are a separate charge, the specific value of the room authorized must be inserted on the requests. If it is impracticable to determine when issuing the request what sleeping accommodations are available and it is desired to limit the traveler to the cheapest first-class accommodations available the words "CHEAPEST AVAILABLE 1ST CL." must be inserted on the request. When staterooms of a specific value are called for and no rooms of this value are available a room of the next higher value may be secured. The request in this instance should read, for example, "One \$2 room or next higher available 1st Cl."

30. *Party tickets.*—When a transportation request is issued for a party (more than 1) it should be drawn in favor of the person in charge of the party and the number of additional persons traveling, as "John Doe and 16 others." If more than one person is shown by name on the face of the request, all who are named are required to sign the receipt. Should tickets for a less number than that indicated on the request be secured, proper notation should be made on the back of the request. Should transportation be furnished for a less number than called for on a party ticket, the conductors, pursers, or other ticket collectors of the carriers should be requested to make proper notation thereof on tickets or coupons, showing the number of persons actually transported; and the person in charge of the party should notify immediately

the department or independent establishment through the official who furnished the request. A list giving names of all persons, except emergency laborers, traveling on request, if more than one, should be shown on or attached to the carbon copy of the request together with statement of the ages of those traveling half fare or free. When used for emergency laborers the number only of such emergency laborers need be shown. If separate tickets are secured, see paragraph 32.

31. *Uncompleted journeys.*—Travelers leaving trains or other conveyances short of destination of ticket after having surrendered ticket or coupon of ticket, must secure a statement of the facts from the train conductor or person in charge of conveyance. When traveler surrenders sleeping or parlor car accommodations short of destination statement must also be obtained from the conductor or person in charge of conveyance. A statement of facts must be furnished for each interrupted air trip in the course of which the ship is grounded or any part of the air trip canceled short of destination, such statement to include a description of the accommodations furnished upon the resumption of travel. These statements in each case must be forwarded immediately to the central office of the department or independent establishment through the official who furnished the request, giving serial numbers of requests involved.

32. *Unused tickets.*—Unused tickets or portions thereof, when secured on transportation requests, must be forwarded immediately to the central office of the department or independent establishment through the official who furnished the request, together with explanatory statement as to why ticket or such portions thereof were not used. (See par. 40.)

33. *Refunds.*—Under no circumstances shall an employee attempt to secure a refund from a transportation company for an unused ticket or portion thereof obtained on a Government transportation request.



34. *Scrip or mileage books.*—When continuous travel between places but a short distance apart is involved and a substantial saving or convenience to the Government will result, scrip or mileage books may be used when authorized. Scrip or mileage books must not be purchased in excess of current needs. (See pars. 20 and 105 (c).)

35. *Copy of transportation requests issued.*—As the memorandum copy of transportation request serves as a very important administrative record, care must be exercised that such copy is legible and complete in all respects when forwarded. Where Government requests for transportation are used for travel which involves no other expenses to be paid by the Government, a statement to that effect over the signature of the traveler should be submitted with the copies of the requests issued.

36. *Lost or stolen transportation requests.*—Care should be exercised to safeguard Government transportation requests, as the value of lost or stolen transportation requests subsequently honored may be charged to the employee. Lost or stolen transportation requests should be reported promptly to the central office of the department or independent establishment through the official furnishing the request, and a copy of such report sent promptly to the General Accounting Office.

37. *Extra-fare trains.*—When transportation requests are used for travel on an extra-fare train and such use is not authorized or approved, the excess cost of such travel over the regular fare will be collected by the proper Government official from the traveler. (See par. 15.)

#### IV. BAGGAGE

38. *Definition.*—Baggage consisting of public property, or private property to be used exclusively for official business, and wearing apparel needed by the

traveler for the journey may be transported in the necessary containers. The number and kind of pieces transported must be stated in the expense account. (For property not checkable on ticket see provisions for express and freight, pars. 70 to 74, inclusive.)

39. *Excess baggage.*—Baggage in excess of the weight or of size greater than carried free by transportation companies will be classed as excess baggage. Unless previously authorized, explanation must be made when submitting claim for reimbursement for excess baggage charges, showing the official necessity therefor. The authorization or a copy thereof must accompany the expense account. All charges for excess baggage must be supported by receipts showing the weight of the baggage and points between which moved. (See par. 80 (a) to (g).)

40. *Stoppage in transit.*—Care should be taken to stop baggage that has been checked on a ticket beyond the point where the traveler leaves the train. If baggage can not be intercepted or transferred and is carried through to original destination on unused portion of ticket, full explanation of the facts should be made to the administrative office at the time of transmitting unused ticket for redemption. Failure to observe this rule will result in any excess cost to the Government being charged to the employee.

NOTE.—For the information and guidance of travelers it may be stated that regulations of carriers governing the claiming of baggage short of destination contain provisions substantially as follows: "When baggage for which checks have been issued is delivered to owner at starting point or short of destination shown on checks, owner being unable to complete the journey, agent must mark circle around the punch cancellation, indorsing on back of ticket 'baggage delivered' and sign his name and name of station."

41. *Transfer of baggage.*—Necessary charges for the transfer of baggage will be allowed at not to exceed customary local rates. Necessity for the transfer of hand baggage must be explained.



42. *Storage of baggage.*—Charges for the storage of baggage will be allowed only when it is shown that such storage was solely on account of official business or that a saving of transfer charges was effected thereby.

43. *Checking baggage.*—Charges for the checking of baggage will be allowed at not to exceed customary local rates.

#### V. SUBSISTENCE

44. *Definition.*—The per diem in lieu of subsistence expenses will be held to include all charges for meals; lodgings; personal use of room during daytime; baths; all fees and tips to waiters, porters, baggagemen, bell boys, hotel maids, dining-room stewards and others on vessels, and hotel servants in foreign countries, in connection with subsistence and transportation; telegrams and telephone calls reserving hotel accommodations; laundry; cleaning and pressing of clothing; fans and fires in rooms; transportation between places of lodgings or where meals are taken and places of duty. (See pars. 4, 8 (b).)

(a) The term "lodgings" does not include berths, sections, compartments or drawing rooms on sleeping cars or staterooms or berths on steamers, and the expenses thereof are not subsistence expenses. (See pars. 47 and 47 (a).)

45. *Subsistence allowance.*—Unless otherwise expressly provided in an employee's commission or appointment, or by law, the official authorized to issue travel orders may authorize in the order a per diem allowance not to exceed \$5 in lieu of subsistence expenses, while traveling on official business within the limits of the continental United States. While traveling on official business beyond the limits of the continental United States a per diem not to exceed an average of \$6 may be allowed. *The rates of the per*

*diem in lieu of actual expenses for subsistence authorized by law represent the maximum allowable, not the minimum. It is the responsibility of the heads of the departments and establishments to see that travel orders authorize only such per diem rates as are justified by the nature of the travel. To this end care should be exercised to prevent the fixing of a per diem rate in excess of that required to meet the necessary authorized expenses.*

(a) If leave of absence of any kind begins or terminates within the traveler's prescribed hours of duty, subsistence allowance will terminate or begin at the same time. If the leave of absence does not begin or terminate within the traveler's prescribed hours of duty the traveler will be regarded as being in a subsistence status until midnight of the last day on which actual service is rendered preceding the leave of absence and from 12.01 o'clock a. m., of the day on which actual service is resumed. Presence at duty station on Sundays or holidays during daily prescribed hours of duty will be regarded as equivalent to actual service, if the traveler otherwise be in a duty status. Fractional leave of absence wholly within a day, where for half of the prescribed working hours or less, will be disregarded for subsistence purposes; where it exceeds half of the prescribed working hours, no subsistence will be allowed. (See pars. 4, 20, 48, 49, 58, 69 (a), 87.)

46. *No allowance at official station.*—Under no circumstances will per diem in lieu of subsistence be allowed an employee at his official station.

47. *On vessels.*—On vessels where the price of passage includes meals, per diem in lieu of subsistence on shipboard will be allowed if specifically authorized. (Gratuities to Government employees will not be allowed.)



(a) *Furnished by a Government agency without charge.*—Not less than one-fifth of the authorized per diem rate will be deducted for each meal and/or lodging furnished without charge by a Government agency.

48. *Time of departure and arrival.*—In all cases the date and hour of departure from and arrival at official station and other points where such arrival or departure affects the allowance of per diem in lieu of subsistence, must be shown in the expense account, and the date of arrival at the last-mentioned place of uncompleted duty should be shown on subsequent voucher or vouchers, so long as the traveler remains on duty at such place. (See Appendices IX and X.)

(a) If duty at a particular place within the traveler's itinerary is prolonged beyond a period of thirty (30) days, his travel voucher should also state the approximate period to be covered by his duty assignment at such place, or the approximate date of return to official headquarters, or both, as well as any other pertinent facts which will tend to show that his duty at such place is of a temporary nature. (See Appendices IX and X.)

(b) The time of arrival at and departure from a place will be considered as the hour at which the train, boat, or other conveyance used by the traveler actually leaves or arrives at its regular terminal.

49. *Indirect route or interrupted travel.*—Where for traveler's personal convenience or through the taking of leave there is interruption of travel or deviation from the direct route, the per diem in lieu of subsistence allowed will not exceed that which would have been incurred on uninterrupted travel by the most economical usually traveled route. (See pars. 9, 10, 27, 45 (a), 87.)

## VI. PER DIEM IN LIEU OF SUBSISTENCE EXPENSES

50. *Definition.*—The per diem in lieu of subsistence expenses will be in lieu of all items specified in the foregoing definition of subsistence. (See pars. 44 to 49.)

51. *Day defined.*—In computing the per diem in lieu of subsistence for continuous travel of more than 24 hours the calendar day (midnight to midnight) will be the unit, and for fractional parts of a day at the commencement or ending of such continuous travel, constituting a travel period, one-fourth of the rate for a calendar day will be allowed for each period of six hours or fraction thereof. For continuous travel of less than 24 hours, constituting a travel period, such period will be regarded as commencing with the beginning of the travel and ending with the completion thereof, and for each six-hour portion of the period or fraction thereof one-fourth of the rate for a calendar day will be allowed: *Provided*, That no per diem will be allowed when the departure is after 8 a. m., and the return on the same day is prior to 6 p. m., or for any absence not exceeding three hours.

## VII. TELEGRAPH, CABLE, AND RADIO SERVICE

52. *Authorized for official business.*—Telegraph, cable, and radio service may be used on official business when such expeditious means of communication is essential. The cheapest practicable class of such service should be employed. The facilities of the Signal Corps, United States of America, and of the Naval Communication Service for the dispatch of telegrams and radiograms should be used whenever practicable to do so. Messages which should not be paid for by the Government should be treated as personal messages at commercial rates. (See pars. 57, 58.)



53. *Discretion in use.*—The time required to transmit and deliver telegrams, cablegrams, and radiograms, the difference in time between points, and the probable closing time of offices should be considered in determining the method of communication.

54. *Form of messages.*—Care should be exercised in preparing messages to omit words, figures, and punctuation unnecessary to the meaning of the message. Initials and titles in the text and signature should be used only when needed for identification. Numbers and dates in the text of telegrams should be expressed in words, but in cablegrams and radiograms they should be expressed in figures, except where impracticable in code messages. Every message should show the place and date of transmission.

55. *Notations required.*—Messages on official business should be indorsed where practicable, with the words "Official Business—Government Rate—Collect" when sent collect and "Official Business—Government Rate—Paid" or "Official Business—Commercial Rate—Paid" as the case may be, when paid for by the traveler, and should have indicated thereon the class of service (day message, day letter, night message, or night letter). (See further as to confidential messages par. 56.)

56. *Copies of messages.*—A copy of each official telegram, cablegram, and radiogram paid for by the traveler must accompany his expense account, except only in such rare instances as the subject matter is of such a confidential nature that to divulge its contents would be prejudicial to the public interest. In such cases the points between which sent and number of words must be stated, and a receipt from the person to whom payment was made must be furnished. (See par. 80 (o), (p), (s), (t).)

57. *Reservation of accommodations.*—Charges for telegrams reserving airplane, sleeping-car, or steamer accommodations are transportation expenses and may

be allowed when supported by a satisfactory explanation showing the necessity therefor.

58. *Personal messages.*—Telegrams, cablegrams, and radiograms applying for leave of absence or extension thereof or of inquiry as to, or as to payment of salary or expense vouchers, and answers thereto, or those containing any matter of a purely personal nature, must not be sent at Government expense. The mere fact that the senders in the communications to which there were responses were addressed by their official titles does not transform telegrams on strictly private business into official telegrams.

59. *Payment of charges.*—Official telegrams, cablegrams, and radiograms sent to Government offices having authorized charge accounts should be sent "Official business—Government rate—Collect" unless otherwise directed by competent authority. All others should be prepaid.

60. *Prepayment demanded.*—When "Collect" service or "Government Rates" are refused, payment of the amount demanded should be made and the circumstances with a receipted copy of the message should be reported immediately to the administrative official.

61. *Messages to be coded.*—When practicable, cablegrams and radiograms should be coded in conformity with a departmental or standard code.

62. *Rates prescribed by law.*—Paragraphs 63–67, inclusive, are excerpts from the order of the Postmaster General fixing, as provided by law, the rates for telegrams sent on official business.

63. *Words chargeable.*—"All messages shall be subject in all respects to the prevailing commercial count of chargeable words, and the address and signature of domestic messages shall be transmitted free in accordance with the commercial practice.

64. *Day messages.*—"For day messages the charge shall be forty (40) per centum of the charge for a



full-rate commercial telegram of the same length between the same points in the United States. The minimum charge for any day message shall be twenty-five (25) cents.

65. *Special rates.*—"For day letters, night messages, and night letters the charge shall be forty (40) per centum of the charge for a commercial day letter, night message, or night letter, as the case may be, of the same length, between the same points in the United States. The minimum charge for any night message shall be twenty (20) cents; for any night letter, thirty (30) cents; and for any day letter, forty-five (45) cents. An overnight message shall be charged for as a night message or as night letter according to which of these two classifications shall produce the lower charge for the particular message. In no case, however, shall the rate charged for a Government message exceed the amount charged for a commercial message of the same class of service and the same length between the same points. For the purpose of determining the charges above provided, the charge for the transmission of a commercial message of the same class and length and between the same points should first be ascertained and the Government rate should then be computed at forty (40) per centum of the commercial charge so ascertained.

66. *Fractional charges.*—"In cases where the charge for a Government message, determined as herein provided, shall include a fraction of a cent, such fraction, if less than one-half, is to be disregarded; if one-half or more, it is to be counted as one cent.

67. *Priority of official messages.*—"The statutes provide that telegrams between the several departments of the Government and their officers and agents, in their transmission over the lines of any company subject to this order shall have priority over all other business. All officers of the United States sending such telegrams should indorse thereon the words

'Official Business,' and should report to the Postmaster General any failure to transmit them in such priority and any charge made in excess of the rates above prescribed."

#### VIII. TELEPHONE SERVICE

68. *Local calls.*—Charges for local telephone calls on official business will be allowed. The expense account shall show the number of such calls, rate per call, total amount expended each day, and that the calls were on official business.

69. *Long-distance calls.*—Charges for long-distance telephone calls on official business will be allowed, provided a statement is furnished showing the name of the party with whom communication was held, the points between which service was rendered, the date, time occupied, the amount paid on each call, and that the calls were on official business. When the public interest so requires the name of the party and the points between which the service was rendered need not be stated in the expense account, but may be stated in confidence to the administrative official.

(a) *Personal telephone calls.*—Telephone calls applying for leave of absence or extension thereof or inquiry as to, or as to payment of salary or expense vouchers, and answers thereto, or those as to any matter of a purely personal nature, must not be made at Government expense, and charges therefor will not be allowed.

#### IX. EXPRESS AND FREIGHT

70. *Government bills of lading.*—Shipments by express or freight of Government property not classed as baggage and not admissible to the mails should be made on Government bills of lading. (See par. 38.)

71. *Payment of charges.*—Charges on shipments made on Government bills of lading must not be paid by the traveler. (See par. 73.)



72. *Freight service to be used.*—Shipments must not be made by express when ordinary freight service will answer the official needs, due consideration being given to the probable cost of collecting or delivering the shipment and the time required for transmission.

73. *Prepayment demanded.*—When acceptance of shipments on Government bills of lading is refused payment of the amount demanded should be made, and the circumstances, with a receipt, should be reported immediately to the administrative official of the department or independent establishment.

74. *Receipts for cash payments.*—When Government bills of lading are refused or not used and cash payment is demanded, the carrier's receipt showing the original point of shipment, destination, number of packages, contents and separate weight of each package, rate and amount of charges paid, will be accepted in support of charge, subject to land-grant deductions.

#### X. MISCELLANEOUS EXPENSES

75. *Definition.*—Charges for necessary stenographic or typewriting services or rental of typewriting machines in connection with the preparation of reports or correspondence; clerical assistance; services of guides, interpreters, packers, drivers of vehicles; storage of property used on official business; and when required for travel beyond the limits of the United States, fees in connection with the issuance of passports, visa fees, cost of photographs for passports and visas, cost of birth certificates, and charges for inoculation, will be allowed when authorized or approved by the administrative official.

NOTE.—Neither payment nor reimbursement will be allowed under any agreement made by the traveler with an officer or employee of the Government for personal services.

76. *Hire of room for official use.*—When necessary to engage a room at a hotel or other place in order to transact official business, a separate charge there-

for will be allowed when authorized or approved by the administrative official. (See par. 80 (h).)

77. *Method of payment.*—Charges for such services should not be paid by the traveler, but the account should be approved by the traveler, certified by the payee, and forwarded to the administrative official for approval and payment to be made direct to the person who rendered the service. The account must show the dates of service, quantity, unit, and unit price, and such other particulars as may be needed for a clear understanding of the charge. If Government voucher form is not used, care should be taken that each account is submitted in duplicate, the original of which shall bear the approval of the traveler and the following certificate by the payee: "I certify that the foregoing account is correct and just and that payment therefor has not been received." (See par. 78.)

78. *Cash payment.*—Where cash payment is demanded for such services, reimbursement for the charges actually paid may be allowed. Reimbursement expense account must be supported by receipts showing the quantity, unit, and unit price, and statement that cash payment was demanded.

79. *Other expenses.*—Miscellaneous expenditures, not enumerated herein, when necessarily incurred by the traveler in connection with the transaction of official business, will be allowed only when the necessity and nature of the expense are clearly, fully, and satisfactorily explained, and the expense account is approved by the administrative official.

#### XI. RECEIPTS

80. *Receipts required.*—Receipts, when practicable to obtain them, will be required for:

(a) Baggage, excess. (See par. 39.)



(b) Clerical assistance, where the amount involved is in excess of \$1. (See par. 75.)

(c) Extra-fare trains. (See par. 15.)

(d) Foreign exchange fees. (See pars. 8 (c) and (b), 90, 91.)

(e) Hire of special conveyance such as livery, boat, automobile (not taxicabs locally), aircraft, etc., where the amount involved is in excess of \$1. (See par. 11.)

(f) *How stated.*—Receipts for livery and other special transportation must describe the service hired as "one horse and buggy," "two horses and wagon," "with driver," "automobile," etc., state the service rendered, and the rate of compensation by the day, hour, or other unit, as may have been agreed. If the subsistence of driver or team is included in the cost, that fact must be stated.

Receipts should be obtained on Standard Form 1012d (reverse), or receipted bills on regular bill heads, or other forms of commercial receipts, will be accepted, provided they are properly made out to show the entire period and service rendered, or articles purchased, and the unit price. Receipts in foreign languages should bear the English translation. (See Appendix XI.)

(g) Miscellaneous emergency expenditures, where the amount involved is in excess of \$1. (See par. 79.)

(h) Operating expenses of own conveyance, such as gasoline, oil, garage and hangar rent, feeding and stabling of horses, where the amount involved is in excess of \$1. (See par. 12.)

(i) Rental of rooms for official business. (See par. 76.)

(j) Rental of typewriting machines. (See pars. 75, 77, 78.)

(k) Services, personal, such as guides, interpreters, packers, and drivers of vehicles, where the amount involved is in excess of \$1. (See pars. 75, 77, 78.)

(l) Services, stenographic and typewriting, where the amount involved is in excess of \$1. (See pars. 75, 77, 78.)

(m) Shipments, freight or express. (See pars. 70 to 74, inclusive.)

(n) Sleeping-car, parlor-car, and stateroom fares, WHEN PAID FOR IN CASH, within the continental limits of the United States, or on coastwise transportation lines. In cases where coupons or checks are not given by the transportation company, and it is so stated in the expense account, same will not be required. Seat or berth checks will be sufficient, but an affidavit or other evidence that such receipts have been lost can not be accepted as authorizing reimbursement of such expenses.

(o) Steamer chairs and steamer rugs. (See par. 8.)

(p) Storage of baggage or property, where the amount involved is in excess of \$1. (See pars. 42, 75, 77, 78.)

(q) Telegrams, cablegrams, and radiograms; copy of message required in lieu of receipt. (See pars. 52 to 67, inclusive.) Receipt required when message is of a confidential nature, etc. (See par. 56.)

(r) Telephone messages, long distance, where the amount involved is in excess of \$1, except that where a slot machine is used at an automatic station and it is so stated in expense account, a receipt will not be required. (See par. 69.)

(s) Copies of records, etc., furnished by State officials (clerks of courts, etc.). Citation of State statute under which charges are made must be noted on face of voucher. If State statute provides fee at folio rate and for certificate, seal, etc., the account must be so itemized. (See par. 77.)

(t) *If it is impracticable to furnish receipts in any case* as above required, the failure to do so must be fully explained in the expense account. Mere inconvenience in the matter of taking receipts will not be



considered. In no case shall a receipt be taken in duplicate, except as provided in paragraph 12.

(u) When the duties of the traveler are of a confidential nature and the public interest so requires, the requirements for receipts may be waived by the executive head of the department or independent establishment.

(v) Passports, visas, photographs for either, affidavits, certificates of birth, health, or identity, and charges for inoculation, where for any such item the amount is in excess of \$1. (See par. 75.)

81. *Receipts not required.*—Receipts will not be required for:

(a) Baggage, transfer, or checking.

(b) Fares, street car, bus, transfer coach, taxicab locally, ferry, etc.

(c) Railroad and other transportation fares, or tickets secured with Government transportation requests, except as provided in paragraph 80 (c), (e), (m).

(d) Telephone service, local.

(e) Telephone service, long distance, when the cost is not in excess of \$1 or an automatic slot machine is used. (See par. 80 (g).)

(f) Receipts will not be required when the disclosure of the identity of the traveler would be detrimental to the public interest, provided their omission is approved by the proper administrative official.

## XII. EXPENSE ACCOUNTS

82. *Memorandum of expenditures.*—All persons authorized to travel on business for the Government (see certificate on expense accounts form), should keep a memorandum of expenditures properly chargeable to the Government, noting each item at the time the expense is incurred, together with the date, and the

information thus accumulated will be available for the proper preparation of expense accounts.

### 83. *Expense accounts.*—

(a) All claims for the reimbursement of traveling expenses shall be submitted on the regular authorized form of travel expense voucher and must be itemized and stated in accordance with these regulations. (See Appendix VIII.)

(b) Every expense account must be supported where practicable by a copy of the travel authorization, or, if travel authorization has been filed or attached to previous expense account, proper reference thereto should be made. (See pars. 5-7.)

(c) Every account must show in the space provided for such information on the voucher form the serial numbers of the transportation requests issued, giving dates of travel, the points of departure and destination, name of transportation company, and the value of the transportation secured. Where scrip or mileage is used, the value of scrip or number of mileage coupons detached for each trip, also must be shown.

(d) Expense accounts must be supported by receipts as required by Section XII of these regulations.

(e) *Special conveyances and use of own conveyance.*—The expense account must show the dates and points of travel, number of miles traveled, and kind of conveyance used. If the distance traveled between any given points is greater than the usual route between these points, the reason for the greater distance should be shown. When travel is authorized by own conveyance on an actual expense basis, a statement shall also be furnished showing the make of the automobile used, as well as the quantity of gasoline and oil consumed, and places between which the travel was performed, and the distance, unit price per gallon or quart paid, and whether all gasoline, oil, garage rent, feed and stabling of horse, and bridge, ferry, or



other toll, for which claim is made, was used or occasioned by official travel. When travel is authorized by own motor cycle or automobile on a mileage basis, places between which the travel was performed and meter readings representing the distances traveled must be shown in the expense account, which will be accepted as prima facie evidence of the correctness of such distances, subject to verification by means of official table of distances, or in absence of the required information therein by means of other acceptable evidence. A definite statement as to ownership of the motor cycle, automobile, or other conveyance used must invariably be made in the expense account. (See pars. 11, 12, 12(a), 80(e) (g).)

The standard form of voucher for reimbursement of travel and other expenses (No. 1012) and other specially approved forms of travel-expense voucher will be used for vouchering the mileage payments.

84. *Rendition of accounts.*—Unless otherwise required by law, accounts must be rendered currently for each trip of less than two months duration or for the period ending with the month following the beginning of the travel, or for the period beginning with the month preceding the completion of the travel, but not more frequently than monthly, by calendar month, in duplicate, the original voucher only being signed, and should be prepared by typewriter with carbon duplicate whenever practicable. When accounts are prepared with ink, only ink of a permanent nature should be used. For travel involving mileage only, amounts claimed for use of personally-owned motor cycle or automobile may be vouchered and reimbursed more frequently than monthly where the amounts due aggregate in excess of \$25.

85. *Itemization of accounts.*—

(a) Items in accounts must appear in chronological order and all charges for the period covered must be included.

(b) Itemization of subsistence expenses must not be made in expense accounts as a per diem is allowed in lieu of subsistence expenses. The exact period for which per diem is claimed, however, must be stated.

(c) Items suspended from previous accounts and reclaimed (see par. 88) must be stated after all other items have been listed.

(d) Receipts must be numbered consecutively, commencing with number one for each account.

(e) Where claim is made for transportation obtained with cash, the expense account must show the name or initials of the transportation company.

86. *Erasures and alterations.*—Erasures and alterations in expense accounts made by the traveler must be initialed by him, and erasures and alterations in receipts must be initialed by the person who signed the receipt.

87. *Indirect route travel.*—The expense account should set forth the details of the expenses actually incurred, the hour of departure from post of duty, and the hour of arrival at place of duty. (See pars. 4, 49.)

88. *Suspension of charges.*—Items in accounts not stated in accordance with these regulations, or not properly supported by receipts when required, will be suspended and the notification of such action will indicate the reasons therefor. Such items as may be subsequently allowable should be included in a subsequent regular or supplemental expense account submitted by the traveler. Full itemization will be required for all suspended items which are reclaimed and charges must be supported by the original suspension notice or a copy thereof.

89. *Payments to other employees.*—Reimbursement will not be allowed for payments made to other Government employees for transportation expenses, except



in cases of necessity, which shall be satisfactorily explained. (See par. 47(b).)

90. *Foreign currency.*—Persons traveling in foreign countries should report their expenditures by items, in the money of the country in which made. Each item of expenditure in foreign currency must be converted into United States money at the rate at which the foreign money was obtained. Every time money is converted the traveler should obtain a receipt to be attached to the account, which must show the rate of conversion and the commission charged. (See par. 8 (c).)

91. *Exchange fees.*—Charges for cashing United States Government checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries will be allowed in subsequent accounts. (See par. 8 (c).)

92. *Verification of accounts.*—All expense accounts containing reimbursement items must be verified by an oath sworn to by the person rendering the account, when provided on the reimbursement voucher form, unless the traveler be at a place so remote as to make impracticable execution of the oath, in which event the circumstances must be satisfactorily explained.

93. *Who may administer oaths without expense to the traveler.*—Attention is invited to section 8 of the sundry civil appropriation act approved August 24, 1912, as follows:

"After June 30, 1912, postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendents, and principal clerks of the different Indian superintendencies of

Indian agencies, and chiefs of field parties, are required, empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to account for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services, when so rendered, or when rendered on demand after said date by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and on and after July 1, 1912, no fee or money paid for the services herein described shall be paid or reimbursed by the United States."

NOTES.—Hospitals of Veterans' Bureau are not Government reservations within the meaning of above act of August 24, 1912, and the custodians thereof are not thereby authorized to administer oaths to accounts for travel.

In case of employees of the Army, the necessary oaths may be administered by any of the officers mentioned in the one hundred and fourteenth article of War, if the travel relates to military as distinguished from nonmilitary activities. In the case of field employees of the Navy, the necessary oaths may be administered by any of the officers mentioned in the sixty-ninth article for the Government of the Navy, if the travel relates to matters of naval justice or naval administration. (12 C. G. 489.)

94. *Penalty.*—A penalty is prescribed of a fine of not more than \$5,000, or imprisonment not more than 10 years, or both, for a false or fictitious entry or record in a travel account. (See U. S. Code, p. 473, sec. 189; p. 465, sec. 80.)

95. *Travel by American ships.*—Section 601 of the merchant marine act of May 22, 1928 (45 Stat., 697), provides:

"Any officer or employee of the United States traveling on official business overseas to foreign countries, or to any of the possessions of the United States, shall travel and transport his personal effects on ships registered under the laws



of the United States when such ships are available, unless the necessity of his mission requires the use of a ship under a foreign flag: *Provided*, That the Comptroller General of the United States shall not credit any allowance for travel or shipping expenses incurred on a foreign ship in the absence of satisfactory proof of the necessity therefor."

NOTE.—The Comptroller General of the United States by decision dated October 17, 1928 (8 Comp. Gen. 196), has held that the provisions of the foregoing section of law apply to travel returning to as well as from the United States.

## APPENDIX I

### REGULATIONS GOVERNING ADVANCES OF PUBLIC FUNDS UNDER PROVISIONS OF THE "SUBSISTENCE EXPENSE ACT OF 1926"

1928

Department Circular No. 369, Revised <sup>1</sup>  
Accounts and Deposits

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,

Washington, D. C., February 1, 1929.

*To the heads of executive departments and independent establishments:*

The following regulations are hereby prescribed pursuant to section 8 of the act of Congress approved June 3, 1926, known as the "Subsistence expense act of 1926," which section reads:

"The heads of departments and establishments, under regulations which shall be prescribed by the Secretary of the Treasury for the protection of the United States, may advance through the proper disbursing officers from applicable appropriations to any person entitled to actual expenses or per diem allowance under this act such sums as may be deemed advisable considering the character and probable duration of the travel to be performed. Any sums so advanced shall be recovered from the person to whom advanced, or his estate, by deduction from any amount due from the United States or by such other legal method of recovery as may be necessary."

<sup>1</sup> Supersedes the edition of May 16, 1928.



1. *How to obtain advances.*—Necessary advances, as defined by and in accordance with the above-mentioned act, may be made to those entitled thereto under the foregoing provision of law upon compliance with the following conditions:

(a) Except as provided in paragraph 8 hereof, the applicant for an advance must execute and file a bond with the department or establishment making the advance, to indemnify the United States from any and all loss arising out of the making of any advance, the bond to be in such form and subject to such terms and conditions as may be prescribed by these regulations.

(b) There shall be filed with the disbursing officer of the department or establishment making the advance (1) a duly certified copy of a proper order directing the travel, and (2) an authorization for the advance approved by the proper administrative officer, setting forth the amount required, a description of the bond under which authorized (including the amount thereof and date of filing), and the amount of unaccounted for advances under the bond, also stating whether or not the applicant has properly accounted for all prior advances, or is delinquent, under any preceding bond.

2. *Amount of bond.*—The bond shall be in a sum not less than the amount of the advance applied for but in no case shall the bond be in a sum less than \$1,000, and where the advance exceeds \$1,000, but not \$2,000, the sum of the bond shall be not less than \$2,000. Successive advances may be made under the same bond provided the authorized advance (plus any amount of a prior advance or advances unaccounted for) does not exceed the sum of the bond. When the bond becomes insufficient in amount for an advance under it, the advance shall be refused unless an additional bond, sufficient in amount to conform to these regulations, shall be filed.

3. *Amount of advance.*—The maximum amount that may be advanced (including any amount of an advance or advances unaccounted for) shall be \$2,000. The minimum advance that may be made shall be \$50. No advance shall exceed the estimated needs for a given period for the travel directed. Advances need not be made of the entire amount for the travel period. For continuous or prolonged travel, advances shall be made from time to time after a proper accounting for prior advances. Excessive advances shall not be authorized.

4. *Authorizations for advances.*—Authorizations for advances in excess of \$1,000 shall bear the approval of the head of the department or establishment by which the advances are to be made, or of such person as may legally act in his stead. Authorizations for advances of \$1,000 or less shall be approved by the head of the department or establishment or by some person duly designated for that purpose by the head of the department or establishment.

5. *Filing, executing, etc., of bonds.*—The bonds shall be passed upon by, and filed with, the departments or establishments authorizing the advances, and such departments and establishments shall be charged with the duty of requiring new bonds whenever necessary to protect advances. A sample of the bond which should be used under these regulations is attached, and instructions as to the execution thereof appear at the bottom of the bond.

6. *Use of advances.*—Advances shall not be used for any purpose other than for proper subsistence expenses of official travel.

7. *Accounting.*—Failure properly and promptly to account for advances shall be reported to the Comptroller General of the United States, and advances shall be refused for failure to so account or for delinquency. The accounting procedure in connection with advances for subsistence expenses under the pro-



visions of the above-mentioned act will be such as may be prescribed by the Comptroller General of the United States.

8. In lieu of a surety bond required under these regulations as security for advances for authorized subsistence expenses of travel, such advances may be made upon the security of and up to the amount that has been deducted from the salary, pay, or compensation of the applicant for credit in the civil-service retirement and disability fund and not withdrawn therefrom, provided that applicant is not indebted to the United States. The form and requirements for this purpose shall be such as may be prescribed by the Comptroller General of the United States.

The Secretary of the Treasury reserves the right to make any further or any supplementary or amendatory rules and regulations at any time or from time to time governing advances under section 8 of the "Subsistence expense act of 1926."

A. W. MELLON,  
*Secretary of the Treasury.*

SAMPLE BOND—ADVANCES, "SUBSISTENCE EXPENSE ACT  
OF 1926"

Know all men by these presents, that we \_\_\_\_\_  
\_\_\_\_\_ of \_\_\_\_\_, in  
the State of \_\_\_\_\_, as principal, and \_\_\_\_\_  
\_\_\_\_\_ of \_\_\_\_\_, in the State of \_\_\_\_\_,  
and \_\_\_\_\_ of \_\_\_\_\_, in the State of \_\_\_\_\_,  
as surety \_\_\_\_\_, are held and firmly bound  
unto the United States of America in the full and  
just sum of \_\_\_\_\_ thousand dollars (\$\_\_\_\_\_),  
lawful money of the United States, to be paid to  
the United States of America or its agents or assigns;  
to which payment, well and truly to be made, we

bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

Sealed with our seals, and dated this \_\_\_\_\_ day  
of \_\_\_\_\_, in the year one thousand nine hundred  
and twenty \_\_\_\_\_.

Whereas the above-bounden principal is required to travel in the performance of his duties as an employee of the United States Government and, under the provisions of existing law, he is entitled to receive, and it is contemplated that he will receive, from applicable appropriations, an advance or advances of funds for actual expenses or per diem allowance in lieu thereof on account of such travel.

Now, therefore, the condition of this obligation is such that if the said above-bounden principal shall safely keep and correctly pay out solely and only for authorized purposes, without loaning, using, or exchanging for other funds than as allowed by law, such funds as have been or which may hereafter be advanced to him at any time, and shall honestly and promptly account for the same according to law, and rules, regulations, and instructions made and given in conformity therewith and shall promptly repay to the proper parties thereto entitled, as required, any unexpended balances remaining in his possession or standing to his credit, then this obligation shall be void and of no effect; otherwise to be and remain in full force and virtue.

And the above-bounden principal hereby consents and expressly agrees to furnish a new bond of indemnity with satisfactory surety (or sureties), in case the surety (or sureties) on this obligation should not for any reason, in the opinion of the Secretary of the Treasury or in the opinion of the head of the department or establishment making the advance, afford the United States sufficient protection and security.



Two witnesses to signatures: (See paragraphs 2 to 4, inclusive, of instructions.)

-----, [SEAL.] *Principal.*

-----, [SEAL.] *Surety.*

-----, [SEAL.] *Surety.*

I certify that each of the sureties named in and who executed the above bond is well known to me and has sufficient unincumbered property, liable to execution, to cover the penalty thereof.

-----  
-----  
(Title)

#### INSTRUCTIONS

The following instructions should be strictly observed in executing bonds of indemnity:

1. *Names.*—The Christian names of the principal and sureties (if individual sureties) must be written in the body of the bond in full and so signed to the bond.

2. *Witnesses.*—The signature of the principal must be witnessed by two persons; and in case individuals act as sureties, the signature of each surety must be made in the presence of two persons, who must sign their names as witnesses. All erasures and interlineations on the bond must be noted by the witnesses, who must certify that they were made before the execution of the bond.

3. *Seal.*—A seal should be affixed after the signature of the principal and of each individual surety. A corporate surety must affix its corporate seal.

4. *Residence.*—The residence and post-office address (giving number and street, where the residence is

so designated) of the principal and of each surety and witness must be given.

5. *Sureties.*—The sureties on the bond, if individuals, must be two in number and citizens and residents of the United States. When a surety is a woman, it should appear affirmatively that she is single, as a married woman will not be accepted as surety. A corporate surety, duly qualified under the act of August 13, 1894, as amended by the act of March 23, 1910, will be accepted as sole surety. A list of the acceptable surety companies may be obtained upon application to the Secretary of the Treasury, section of surety bonds.

6. *Certificates as to sureties.*—The sufficiency of individual sureties must be certified by one of the following-named officers: A chief clerk of any of the departments or establishments or any other officer of the United States acceptable to the department or establishment concerned; United States commissioner; United States district attorney; postmaster; United States marshal; collector or deputy collector of internal revenue; collector of customs; a judge or clerk of a court of record, under seal of the court; executive officer of an incorporated bank or trust company, under his official designation and the seal of the bank or trust company; a notary public, under his seal; a commissioned officer of the Army or Navy of the United States for persons in the military or naval service; or a diplomatic or consular officer of the United States, under his official seal, in case the applicant for an advance resides abroad. This certification should not be made by these officers in a perfunctory manner, but only after they have obtained accurate knowledge of the financial standing of the sureties.



## APPENDIX II

ACCOUNTING PROCEDURE FOR ADVANCES OF PUBLIC  
FUNDS UNDER THE PROVISIONS OF THE SUBSISTENCE  
EXPENSE ACT OF 1926

1926

General Regulations No. 59

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
*Washington, October 19, 1926.*

1. By virtue of the authority contained in the Budget and Accounting Act, 1921, the following accounting procedure is hereby prescribed for advances of public funds under the subsistence expense act of 1926, approved June 3, 1926, made in conformity with the regulations governing such advances prescribed by the Secretary of the Treasury in Treasury Department Circular No. 369, dated August 20, 1926 [revised February 1, 1929], pursuant to the provisions of section 8 of said act, reading as follows:

"The heads of departments and establishments, under regulations which shall be prescribed by the Secretary of the Treasury for the protection of the United States may advance through the proper disbursing officers from applicable appropriations to any person entitled to actual expenses or per diem allowance under this act such sums as may be deemed advisable considering the character and probable duration of the travel to be performed. Any sums so ad-

vanced shall be recovered from the person to whom advanced, or his estate, by deduction from any amount due from the United States or by such other legal method of recovery as may be necessary."

2. Advances to employees may be made only by disbursing officers authorized and designated to make payment of reimbursement vouchers of such employees upon receipt of a formal application for the advances made upon Standard Form No. 1038, which is hereby prescribed for that purpose. Prior to the approval of such applications, which approval shall be in conformity with the regulations contained in Treasury Department Circular No. 369, there should be filed with the disbursing officer a duly certified copy of a proper order directing the travel.

3. An account with each employee to whom funds are advanced will be maintained by the disbursing officer on Standard Form No. 1038.

4. An employee to whom an advance has been made will render his expense account on the regular reimbursement voucher, Standard Form No. 1012. Expense accounts shall be rendered promptly after the end of each trip except that for travel extending over one month, expense accounts shall be rendered promptly after the close of each month. There shall be attached to each voucher a statement on Standard Form No. 1039. Should the statement indicate that the employee will continue in a travel status and will consequently have further need for the amount advanced to him, the disbursing officer shall make prompt payment in the usual way of the amount lawfully claimed and approved for reimbursement. Should it appear from the statement that the employee will not have further need for the amount advanced to him, the disbursing officer will take credit for a disbursement for the approved amount of the voucher and indicate payment thereof in the space provided on the voucher for check number as "ad-



vance check No. ———, dated ———." The statements accompanying reimbursement accounts will be detached by the disbursing officer for retention in his files as his authority for restoring the reduced advance or for allowing credits thereunder, and all transactions under an advance of funds will be recorded on Standard Form No. 1038.

5. Upon completion of his travel the employee to whom an advance has been made shall submit his voucher for reimbursement of any amounts not previously claimed and shall pay direct to the disbursing officer any balance in excess of the amount expended by him for authorized expenses.

6. Should the employee immediately upon the completion of his travel fail to submit complete reimbursement vouchers or fail to remit to the disbursing officer any balances remaining due from him, the disbursing officer shall at once make demand therefor.

7. Each disbursing officer making advances of public funds under the subsistence expense act of 1926, or any other act authorizing advances for similar purposes, shall submit with his accounts a list of such advances made and outstanding at the close of each accounting period and shall enter on his account current the amount of such advances as a separate item of the analysis of balance due the United States.

8. Checks drawn in making advances shall be treated by the disbursing officers similarly to checks drawn in "exchange for funds" (see pars. 3 and 4, General Regulations No. 31, dated September 1, 1923.)

9. Pending the issuance of printed Standard Forms Nos. 1038 and 1039, improvised forms following the reproductions on sheets attached may be used.

J. R. McCARL,

*Comptroller General of the United States.*

### APPENDIX III

#### ACCOUNTING PROCEDURE FOR ADVANCES OF PUBLIC FUNDS UNDER THE PROVISIONS OF THE SUBSISTENCE EXPENSE ACT OF 1926

1929

General Regulations No. 59

Supplement No. 1

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
*Washington, February 28, 1929.*

1. Attention is invited to paragraph 8, of Treasury Department Circular No. 369, Revised, dated February 1, 1929, reading as follows:

"In lieu of a surety bond required under these regulations as security for advances for authorized subsistence expenses of travel, such advances may be made upon the security of and up to the amount that has been deducted from the salary, pay, or compensation of the applicant for credit in the civil service retirement and disability fund and not withdrawn therefrom, provided that the applicant is not indebted to the United States. The form and requirements for this purpose shall be such as may be prescribed by the Comptroller General of the United States."

2. Advances to employees, under the above paragraph, may be made only by disbursing officers authorized and designated to make payment of reimbursement vouchers of such employees, upon receipt of a formal application upon Standard Form No. 1038a which is hereby prescribed for that purpose. Prior



to the approval of such applications, which approval shall be in conformity with the regulations contained in revised Treasury Department Circular No. 369, there shall be filed with the disbursing officer a duly certified copy of a proper order authorizing or directing the travel.

3. Orders authorizing or directing travel, for the expenses of which an advance of funds is applied for whether on Standard Form No. 1038 or Standard Form No. 1038a, must show the approximate dates on which such travel will begin and terminate, and advances by disbursing officers will be made on or shortly before the date on which the travel actually begins.

4. Appropriate notations of amounts advanced and subsequently accounted for will be made on Standard Form No. 1056, Retirement Record Card, prescribed by General Regulations No. 65, Supplement No. 1, dated April 18, 1928, or on a subsidiary record used in connection therewith. When an employee is transferred to another department or establishment or separated from the service, a prompt verification of the status of all advances to him as shown by Standard Forms No. 1038 or No. 1038a and No. 1056 (or record subsidiary thereto) should be made and settlement thereof effected either by return to the disbursing officer of the balance due or by credit for authorized expenses, or both. Appropriate statement of the facts concerning the status and settlement of the employee's account should be noted on the latter forms.

5. Funds advanced upon application on Standard Form No. 1038a will be accounted for in the manner prescribed in General Regulations No. 59. All transactions under an advance of funds pursuant to application on Standard Form No. 1038a will be recorded thereon.

6. The list of advances required by paragraph 7 of General Regulations No. 59 to be submitted with the

accounts current of disbursing officers will hereafter be prepared as follows:

*Schedule of advances*

No.	Date	Amount	Vouchers credited or paid		
			Date	Number	Remarks

In the column headed "Vouchers credited or paid" disbursing officers will indicate the dates of payment and numbers of vouchers applied to a particular advance, either to reimburse the employee or to reduce the amount advanced. Under "Remarks" the disbursing officer will note any pertinent facts respecting advances against which no vouchers have been recorded.

7. Upon receipt of these regulations the departments and independent establishments concerned are requested to make requisition at once upon the Public Printer for a supply of the standard form estimated to be required for the period ending June 30, 1929. It is understood and agreed by said departments and establishments that they thereby consent to the plan of combining all the requisitions submitted and printing one edition, to be delivered to the respective Departments and establishments, or placed in stock at the Government Printing Office subject to their order, or partly placed in stock and partly delivered, as the case may be; and that they authorize the Public Printer to prorate the cost of printing and render bill against each Department and establishment for its proportionate share on the basis of the number of



blanks ordered by it. This procedure will be followed at the beginning of each fiscal year or oftener as may be required by the Public Printer. The Public Printer will deliver the blanks as needed upon supply requisition therefor, and will keep an accurate account with each department and independent establishment, showing the quantities ordered by and delivered to each and the balance due.

8. Pending the printing and distribution of Standard Form No. 1038a improvised blanks following the attached reproduction of the form may be used.

J. R. McCARL,

*Comptroller General of the United States.*

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## APPENDIX IV

### STANDARD TRANSPORTATION REQUEST

1925

General Regulations No. 46

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL,  
OF THE UNITED STATES,  
Washington, October 16, 1925.

1. The following standard forms of Government request for transportation are hereby prescribed and published for general use throughout the Government service, effective December 1, 1925, in lieu of standard transportation forms Nos. 1, 2, 3, and 4 prescribed by Treasury Department Circular No. 49, June 19, 1915:

Form 1028. Cover of transportation book (front, outside and inside, and back, outside).

Form 1029. Tabulation sheet (insert).

Form 1030. Transportation request (original).

Form 1031. Transportation request (memorandum).

2. Transportation requests will be used for both land and water transportation, including ocean travel, and for sleeping car service. Land and water transportation embrace transportation by any common carrier, holding itself out and commonly recognized as such, which maintains a service for the general public. Requests will not be used where the value of the transportation is less than one dollar (\$1.00).

3. In order to utilize, so far as practicable, the supply of old standard transportation forms Nos. 1, 2,



3, and 4 on hand in the various departments and establishments, said forms may continue to be used until the supply is exhausted but not later than June 30, 1926, after which date transportation companies will honor requests for transportation only when made on Standard Form 1030. The new standard forms (Nos. 1028-1031) will be printed only at the Bureau of Engraving and Printing, and requisition therefor should be addressed to the Secretary of the Treasury (Division of Printing). All unused requests of the old series remaining on hand June 30, 1926, and thereafter all unused requests of the new series which may no longer be required, should be accounted for and returned to the Secretary of the Treasury (Division of Printing).

4. The original request will be printed on light green paper and the memorandum on white paper. The original should be signed by the issuing officer in his own bona fide handwriting before presentation to the carrier and by the traveler in his own bona fide handwriting when the transportation or ticket for same has been furnished. Both forms should be completed by typewriter, indelible pencil, or pen, and a legible carbon must always be secured.

5. Books of transportation requests containing five requests, or multiples thereof, may be issued in blank to travelers as may be required, by an officer of the department or establishment duly authorized to issue them. The officer issuing a book of transportation requests to a traveler will show the transaction in the space provided therefor on the first tabulation sheet (Form 1029), and thereafter whenever a book is returned with unused requests and they are later reissued in blank the returns and reissues will be shown in the proper space on the first tabulation sheet and subsequent tabulation sheets, if any. Books returned with less than five unused requests should not be reissued to a traveler, but should be canceled or

used only when issued and signed by the head of the office concerned. When transportation requests, issued in blank to a traveler, are used by him to obtain transportation, he will sign them as issuing officer.

6. When a traveler signs a request both as issuing officer and traveler, the carrier will require him to exhibit the book from which the request was taken, in order to ascertain the name of the person to whom such book was issued, and will then require him to establish his identity, by an official card provided for the purpose, as the person to whom such book was issued. Such official card should show the name (including Christian name) and title of the traveler, and date of issue; should indicate generally the traveler's duties sufficiently to demonstrate the authority for the transportation and incidental services requested; should be signed at time of issue by the administrative officer having immediate supervision over the duties of the traveler and by the head of the department or independent establishment concerned, or bureau or service thereof, or some one duly authorized to sign for them; and should be countersigned by the traveler.

7. Any departure from the standard transportation request forms herein approved will not be permitted, except as may hereafter be authorized, but this shall not be construed to prevent a department or establishment from ordering printed on the forms used by it, when more economical and advantageous to do so, the name of the department or establishment, name of bureau or service, place of issue, title of issuing officer, title of appropriation or fund chargeable, and title of head of department or establishment on back of cover.

\* \* \* \* \*

J. R. McCARL,

Comptroller General of the United States.



## APPENDIX V

### UNITED STATES GOVERNMENT TRANSPORTATION IDENTIFICATION CARD

1926

General Regulations No. 46

Supplement No. 1

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
*Washington, May 6, 1926.*

1. Attention is invited to the following provisions of General Regulations No. 46, October 16, 1925, requiring the use of an identification card when a traveler signs a transportation request both as issuing officer and traveler:

"6. When a traveler signs a request both as issuing officer and traveler, the carrier will require him to exhibit the book from which the request was taken, in order to ascertain the name of the person to whom such book was issued, and will then require him to establish his identity, by an official card provided for the purpose, as the person to whom such book was issued. Such official card should show the name (including Christian name) and title of the traveler, and date of issue; should indicate generally the traveler's duties sufficiently to demonstrate the authority for the transportation and incidental services requested; should be signed at time of issue by the administra-

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tive officer having immediate supervision over the duties of the traveler and by the head of the department or independent establishment concerned, or bureau or service thereof, or some one duly authorized to sign for them; and should be countersigned by the traveler."

2. In order that there may be uniformity in practice and form in connection with the identification of a traveler by the agent of a carrier to whom a transportation request signed by the traveler both as issuing officer and traveler is presented for the purpose of securing transportation, there is hereby prescribed and published for general use throughout the Government service, effective July 1, 1926, Standard Form No. 1033, United States Government transportation identification card.

3. The identification card must be filled out at the time of its issue to the traveler by the administrative officer having immediate supervision over his duties, whose duty it is to issue to him the book or books of transportation requests in blank for his use, and it must be signed by said issuing officer. The signature of the issuing officer on the card and on Standard Form No. 1029 must agree, and this fact should be observed by the carrier as part of the evidence of the right of the traveler to negotiate the transportation request presented, in addition to comparison of the traveler's signature on the transportation request with his signature on the identification card. The card must also be signed, in his own bona fide handwriting, by the head of the department or establishment, or bureau or service concerned, or by some one authorized to sign for him. The size of the card will be 2½ by 4¼ inches; color, light blue.

4. When the official duties have been performed for which an identification card is issued it should be recalled and canceled and provision for such recall and cancellation should be made by suitable regulation.



5. The standard form of identification card will be used exclusively for the purpose of identifying a traveler as herein required, and carriers will not accept any other form of identification except in an emergency and then only when the traveler is able to satisfactorily explain his inability to furnish an identification card on the standard form and is able by other official means to sufficiently establish his identity.

6. Carriers are requested to give prompt and full publicity to the requirements of these regulations and to enjoin their agents that they must assure themselves of the identity of a traveler who presents a request for the purpose of securing transportation, especially where he signs same as issuing officer as well as receipts thereon for transportation furnished. In the latter case the standard card should invariably be demanded and the identification made complete.

7. The standard identification card will be printed and kept in stock by the Public Printer and requisitions made upon him therefor. Hereafter requisitions for printing special forms of identification card or other similar means of identification of a traveler for transportation purposes will not be honored by the Public Printer unless specifically authorized by the Comptroller General of the United States, but this shall not be construed to prevent a department or independent establishment from ordering printed on the cards, where more economical and more advantageous to do so, its name, name of bureau or service, and titles of issuing officer and of head of department or establishment or person authorized to sign for him.

J. R. McCARL,  
*Comptroller General of the United States*

## APPENDIX VI

### USE OF UNITED STATES GOVERNMENT TRANSPORTATION REQUESTS FOR SECURING ROUND-TRIP TICKETS

A-4545

A-14235

COMPTROLLER GENERAL OF THE UNITED STATES,  
*Washington, July 16, 1932.*

*To the heads of departments and independent establishments:*

Supplemental instructions have been issued by one of the principal carriers for the guidance of its agents in honoring Government transportation requests calling for round-trip tickets, as follows:

"1. All U. S. Government Transportation Requests call for tickets 'At Lowest Rate' as shown on face thereof, unless otherwise indicated by the officer issuing and countersigning the request.

"2. If the class and limit of round-trip ticket desired is shown on the request, ticket of the class and limit requested should be issued via the route specified.

"3. When a request is presented, drawn for a round-trip ticket without specifying the class and limit of the ticket other than 'At Lowest Rate,' as printed on the face of the request, the party presenting same must be advised that the only round-trip ticket that can be issued thereon is a ticket



of the class and limit authorized in Tariff on file at your station authorizing the lowest round-trip fare in effect the date the request is presented, unless the traveler elects to pay in cash the difference between the lowest round-trip fare and fare applicable for a ticket authorizing limit desired. This being in accordance with instructions to carriers designated as paragraph 1 on the back of the transportation request."

The apparent need for the promulgation of the above instructions arises from the failure of those issuing Government transportation requests to specify the class and limit of the transportation desired other than "At Lowest Rate," thus making it incumbent upon the agent to issue the ticket at the lowest rate prevailing at the time the request is presented, although its limitation may not allow sufficient time in which to perform the duties incident to the travel. In other cases transportation requests specify unlimited round-trip tickets for two 1-way fares, when limited round-trip tickets giving sufficient time to perform the necessary duties are available at reduced rates.

Paragraph 16 of the Standardized Government Travel Regulations provides:

"16. *Special tickets.*—Through tickets, excursion tickets, reduced rate round-trip or party tickets, should be secured whenever practicable and economical."

It is incumbent upon an officer issuing requests covering round-trip transportation, or upon the traveler authorized to issue such requests for his own use, whether for transportation or Pullman accommodations, to make inquiry relative to the availability of transportation at other than twice the 1-way rate, such as excursion or other reduced round-trip fares, applicable between the points under consideration, and the limit of which will provide sufficient time for the

performance of the duties of the traveler. Where such reduced round-trip fare tickets are available, they should be requested, and in case the return portion is not used the redemptive value thereof can be secured from the transportation or Pullman company. In such event the unused portion of tickets should be promptly forwarded to the administrative office concerned through the official who furnished the request, as required by paragraph 32, Standardized Government Travel Regulations, approved by the President April 21, 1931.

Strict compliance with the regulations and these instructions as to issuance and use of Government requests for transportation and Pullman accommodations calling for round-trip tickets is enjoined in order that the lowest rates possible for Government travel may be secured.

(Signed) J. R. McCARL,  
*Comptroller General of the United States.*



## APPENDIX VII

### USE OF UNITED STATES GOVERNMENT TRANSPORTATION REQUESTS FOR SECURING ONE-WAY TICKETS

A-4545  
A-14235

COMPTROLLER GENERAL OF THE UNITED STATES,  
*Washington, April 7, 1933.*

*To the heads of departments and independent establishments:*

Supplemental to the instructions contained in circular letter of July 16, 1932, relative to the use of United States Government transportation requests for securing round-trip tickets, the following instructions are issued covering the use of Government transportation requests for securing 1-way tickets:

One-way transportation is now being offered by rail carriers at reduced rates where day-coach service only is used or where tourist sleeping-car accommodations only may be required, designated as—

1. Coach fares: Good only in coach or chair (not Pullman) car.

2. Coach and first class: Good only in coach or chair (not Pullman) car and on which Pullman accommodations may be secured beyond specified junction point.

3. Coach and intermediate: Tourist (Pullman) accommodations may be secured.

4. Intermediate and first class: Tourist (Pullman) accommodations may be secured to specified junction point and first class beyond, on which Pullman (first class) accommodations may be secured.

5. Intermediate: On which tourist (Pullman) accommodations may be secured.

In a decision to the chairman, Western Military Bureau, dated March 7, 1933, it was held:

"\* \* \* The fact that an employee may have been entitled under regulations to a class of service greater or more expensive than that which the carrier furnished can not operate to impose upon the Government an obligation to pay the carrier for a service not rendered, the charge applicable to the service rendered being the maximum properly allowable. Any agreement which undertakes to impose upon the Government the requirement that it shall pay a carrier on the basis of a specified service when in fact a lesser service is rendered can not be viewed as constituting in that respect a valid obligation of appropriated funds."

There is on file and open to public inspection at all agency ticket offices the lawful tariffs naming fares applicable, both local and interline, and in order that the contract of carriage may at all times be clearly understood by the parties concerned, it is incumbent upon officials issuing requests covering one-way transportation, or upon travelers authorized to issue such requests for their own use, to ascertain the lowest fare of the class that will adequately furnish the desired transportation and to issue the transportation requests accordingly.

Strict compliance with the regulations and these instructions as to the issuance and use of Government requests for transportation is enjoined in order that the lowest rates possible for Government travel may be secured.

Respectfully,

J. R. McCARL,  
*Comptroller General of the United States.*



## APPENDIX VIII

### PUBLIC VOUCHER FOR REIMBURSEMENT OF TRAVEL AND OTHER EXPENSES, INCLUDING PER DIEM

1924

General Regulations No. 36

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL,  
*Washington, June 26, 1924.*

1. The following standard public voucher forms for reimbursement of travel and other expenses, including per diem in lieu of subsistence, are hereby prescribed and published for general use throughout the Government service in lieu of those used for like purposes which have heretofore been approved by the Comptroller of the Treasury or the Comptroller General of the United States, except as herein or hereafter otherwise specifically authorized:

1012. Public voucher (original), for reimbursement of travel and other expenses, including per diem.

1012a. Public voucher (memorandum), for reimbursement of travel and other expenses, including per diem.

1012b. Continuation sheet for original voucher.

1012c. Continuation sheet for memorandum voucher.

2. The standard form of voucher herein prescribed will be known as "Reimbursement Voucher." It will

be used for the purpose of vouchering actual expenses properly incurred by a Government officer or employee while in travel status on official business away from his official headquarters, which have been paid out of his personal funds and for which he seeks reimbursement, and also any charges arising on account of, or incident to, travel performed, such as per diem in lieu of subsistence, mileage, etc., when authorized. The payment by a traveler of expenses other than his own personal expenses should be limited to unforeseen and emergent cases or to those in which payment by a disbursing officer of the Government is clearly impracticable. All expenses charged must be supported by subvouchers in accordance with approved regulations or as may be required. The payment of mileage under authority of the act of June 10, 1922 (42 Stat. 631), will continue to be made on vouchers now approved for this purpose pending the adoption of a standard form.

3. Description of the authority for travel performed will be made in the space provided therefor on the face of the voucher, and the original or a true copy of the authority, if a written travel order was issued, must invariably be attached to the voucher unless same has been attached to a previous voucher or otherwise transmitted by the department, bureau, or establishment concerned to the General Accounting Office. In the latter event, reference should be made in said space on the face of the voucher to the previous voucher or to the number (if any) and date of authority where same has already been filed in the General Accounting Office: *Provided*, That when a reimbursement voucher is sent to the General Accounting Office for DIRECT SETTLEMENT, any original travel authority issued or a true copy thereof should in all cases be attached thereto. Authorized travel on other than written authority must be satisfactorily explained in the voucher.



4. Each account must be sworn to (or affirmed) by the person rendering it in the form of oath (or affirmation) prescribed on the face of the approved standard reimbursement voucher form. Attention is invited to section 8 of the act of August 24, 1912 (37 Stat. 487), and acts amendatory thereof, requiring, empowering, and authorizing certain named officers and employees of the Government, when requested, to administer without charge oaths to accounts for travel or other expenses against the United States. (See also acts of May 28, 1896, sec. 13, 29 Stat. 183, and February 21, 1911, 36 Stat. 297.) Any fees or money paid to a notary public or other official for administering oaths to the accounts will not be reimbursed.

5. The size of the original and memorandum vouchers will be uniformly 8 by 21 inches, to be folded to size 8 by 10½ inches, and the size of the original and memorandum continuation sheet will be 8 by 10½ inches. The original voucher and continuation sheet will be printed on white writing or bond paper, 50 per cent rag, substance 20, and the memorandum voucher and continuation sheet on yellow bond paper, 50 per cent rag, substance 16. As many copies of the memorandum voucher may be made as required for administrative purposes.

6. Upon the receipt of these regulations each department and independent establishment is requested to make requisition at once upon the Public Printer for a supply of the standard blank reimbursement voucher forms which it is estimated will be required for its particular service for the period of 12 months, at the same time authorizing him to destroy or otherwise dispose of old plates and type matter pertaining to the voucher forms now in use. In so doing it is understood and agreed by said departments and establishments that they thereby consent to the plan of combining all the requisitions submitted and printing the total amount thereof in one edition, to be

placed in stock at the Government Printing Office, subject to their order, and that they authorize the Public Printer to prorate the cost of printing and render bill against each department and establishment for its proportionate share on the basis of the number of blanks ordered by it. This procedure will be repeated at the beginning of each 12-month period, or oftener as may be required by the Public Printer. The Public Printer will deliver the blanks as needed upon supply requisitions therefor and will keep an accurate account with each department and establishment, showing the quantities ordered by and delivered to each and the balance due. The certification by the Public Printer, or by his authority, that the blanks covered by a bill have been printed and placed in stock subject to the order of the department or establishment concerned, or partly placed in stock and partly delivered to said department or establishment, as the case may be, may be accepted as evidence of delivery within the meaning of section 3648 of the Revised Statutes, and if otherwise correct, authorize payment of the bill as provided by law.

7. Authority is granted to consume the printed supply of reimbursement voucher blanks on hand before using the new forms herein prescribed. However, if at the stated times, supra, or on occasion of special calls by the Public Printer, any department or establishment has sufficient forms on hand to last for the stated period, the Public Printer must be so advised. Hereafter requisitions for the printing of voucher forms used for the purposes specified in paragraph 2 of these regulations will not be honored by the Public Printer, except as hereinafter excepted or as specially authorized by the Comptroller General.

8. Attention is invited to the directions and instructions printed upon the reimbursement voucher forms, which should be strictly followed.



9. The provisions of these regulations shall not be held to apply to the accounts for reimbursement of travel and other expenses of the departments and establishments which are required by law to be verified by special forms of affidavit, nor to such departments and establishments as may be hereafter specifically excepted therefrom by the Comptroller General.

J. R. McCARL,  
*Comptroller General of the United States.*

## APPENDIX IX

### EVIDENCE ON REIMBURSEMENT VOUCHERS FOR TRAVEL AND OTHER EXPENSES

1924  
General Regulations No. 36  
Supplement No. 1

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
*Washington, February 28, 1927.*

1. In addition to the requirements of General Regulations No. 36, General Accounting Office, June 26, 1924, and of Standard Form No. 1012, regarding evidence to be furnished on or in conjunction with travel vouchers in the matter of authorized travel, etc., it is essential that this office shall be kept informed at all times of the travel status of the officer or employee concerned, in order that it may be known whether the place or places at which he claims reimbursement of expenses or per diem in lieu of subsistence, as the case may be, are in fact his temporary duty station while in a travel status, as distinguished from prolonged duty, which may constitute a change of station at which neither actual expenses are reimbursable nor per diem in lieu of subsistence allowable.

2. In order that the necessary information may be available for audit purposes it is required that vouchers on which actual expense of travel and/or per diem



in lieu of subsistence are charged, whether paid by a disbursing officer and transmitted with his accounts to the General Accounting Office or forwarded for direct settlement, should not only show the hour and day of arrival at each place, but the date of arrival at the last-mentioned place of uncompleted duty should be carried forward to subsequent voucher or vouchers so long as the traveler remains on duty thereat.

3. If duty at a particular place within the traveler's itinerary is prolonged beyond a period of thirty (30) days, his travel voucher should also state the approximate period to be covered by his duty assignment at such place, or the approximate date of return to official headquarters, or both, as well as any other pertinent facts which will tend to show that his duty at such place is of a temporary nature.

4. These regulations shall become effective beginning with vouchers covering expenses, including per diem, of travel during the month of April, 1927.

J. R. McCARL,

*Comptroller General of the United States.*

## APPENDIX X

### PUBLIC VOUCHER FOR REIMBURSEMENT OF TRAVEL AND OTHER EXPENSES, INCLUDING PER DIEM (RE- VISION OF)

1929

General Regulations No. 36  
Supplement No. 2

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
Washington, May 3, 1929.

1. Standard Forms Nos. 1012, 1012a, 1012b, and 1012c, public voucher for reimbursement of travel and other expenses, including per diem, promulgated by General Regulations No. 36, June 26, 1924, and modified by Supplement No. 1 thereto, dated February 28, 1927, are hereby revised so as to embrace in concrete form the additional evidence required by law and the Standardized Government Travel Regulations and also to produce certain facts in each case regarded as necessary to a proper audit of travel accounts. The approval of these revised forms is not to be construed as modifying the existing rule for the submission to the General Accounting Office, in support of the travel vouchers, of authorities for official travel, in the form in which granted.



2. Attention is invited to the block which has been inserted in the upper left-hand corner of the face of Standard Forms 1012 and 1012a, to be used by the General Accounting Office for certifying for payment the original vouchers (Form 1012) which are sent to the General Accounting Office under existing procedure for preaudit.

3. It is desired that the new forms shall be put into effect at the earliest practicable date after they have been printed and distributed, and for this purpose requisitions should be made on the Public Printer in the manner prescribed by paragraph 6 of General Regulations No. 36. However, authority is granted to continue the use of the old forms on hand: *Provided*, The additional evidence called for by the revised forms is shown thereon commencing not later than June 1, 1929: *And provided further*, That the use of the old forms will be discontinued after June 30, 1930.

4. Copies of the first two pages of Standard Form No. 1012, as revised, are attached hereto, for the purpose of indicating the changes made in the four standard forms in question.

J. R. McCARL,  
*Comptroller General of the United States.*

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## APPENDIX XI

CASH RECEIPT—SUBVOUCHER FOR MEALS, LODGING, AND  
OTHER MISCELLANEOUS TRAVEL EXPENSES

1931

General Regulations No. 36  
Supplement No. 3

GENERAL ACCOUNTING OFFICE,  
OFFICE OF THE COMPTROLLER GENERAL  
OF THE UNITED STATES,  
Washington, March 20, 1931.

1. In support of the standard voucher for reimbursement of travel and other expenses (Standard Form No. 1012) and special forms approved for the same purpose, there is hereby prescribed and published for general use throughout the Government service Standard Form No. 1012d. Receipt for cash, to be used as a subvoucher for meals, lodging, and other reimbursable expenses of a miscellaneous character incurred by civilian officers and employees of the Government while traveling under orders on official business, as required by the Standardized Government Travel Regulations, and for travel expenses incurred by persons other than Government employees when traveling under authority of law and in accordance with regulations issued in pursuance thereof.

2. The form shall be of suitable size for pocket use, and may be bound in books of 25 blanks or multiples thereof, each sheet being perforated so that it may be readily detached.



3. The approved standard form of cash receipt will be used in lieu of like forms used for the purpose, whether same have been or have not been approved by the Comptroller of the Treasury or the Comptroller General of the United States, except where vouchers are required by law to be taken in duplicate, and where receipts are required by General Regulations No. 73 for the purchase of motor fuels, etc. Old forms may continue to be used until the present supply is exhausted, but not later than January 1, 1932.

4. Upon receipt of these regulations each department and establishment is requested to make requisition AT ONCE upon the Public Printer for a supply of the new standard form estimated to be required to June 30, 1932, at the same time authorizing him to destroy or otherwise dispose of old plates or type matter pertaining to such forms now in use. It is understood and agreed by heads of departments and establishments that they thereby consent to the plan of combining all the requisitions submitted and printing one edition of the form to be delivered to the respective departments and establishments, or placed in stock at the Government Printing Office subject to their orders, or partly delivered and partly placed in stock as the case may be, and that they authorize the Public Printer to prorate the cost of printing said form and to render a bill against each department and establishment for its proportionate share on the basis of the number of blank forms ordered by it.

J. R. McCARL,

*Comptroller General of the United States.*

## APPENDIX XII

[H.R. 7889—Public, No. 328]

### AN ACT TO REGULATE SUBSISTENCE EXPENSES OF CIVILIAN OFFICERS AND EMPLOYEES WHILE ABSENT FROM THEIR DESIGNATED POSTS OF DUTY ON OFFICIAL BUSINESS

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That this act may be cited as the "subsistence expense act of 1926."

SEC. 2. When used in this act—

The term "departments and establishments" means any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including the municipal government of the District of Columbia.

The term "subsistence" means lodging, meals, and other necessary expenses incidental to the personal sustenance or comfort of the traveler.

The term "actual expenses" means the actual amounts necessarily expended by the traveler for subsistence and itemized in accounts for reimbursement.

The term "per diem allowance" means a daily flat rate of payment in lieu of actual expenses.

SEC. 3. Civilian officers and employees of the departments and establishments while traveling on official business and away from their designated posts of duty shall be allowed their actual necessary expenses in an amount not to exceed \$7 each for any one calendar day.



SEC. 4. The heads of departments and establishments, in lieu of the actual expenses authorized by section 3, may prescribe a per diem allowance not to exceed \$6 for any one calendar day or portions thereof for absences of less than twenty-four hours.

SEC. 5. Civilian officers and employees of the departments and establishments while traveling on official business beyond the limits of the continental United States shall be allowed their actual expenses in an amount to be prescribed by the heads of departments and establishments not to exceed an average of \$8 per day during the travel, exclusive of absence on leave.

Actual expenses and per diem allowance under this section for any travel performed within the limits of continental United States shall be in accordance with the rates prescribed in sections 3 and 4 of this act.

SEC. 6. The heads of departments and establishments may prescribe a per diem allowance of not to exceed \$7, in lieu of the actual expenses authorized by section 5.

SEC. 7. The allowance and payment of actual expenses and the fixing and payment of per diem allowance, or portions thereof, shall be in accordance with regulations which shall be promulgated by the heads of departments and establishments and which shall be standardized as far as practicable and shall not be effective until approved by the President of the United States.

SEC. 8. The heads of departments and establishments, under regulations which shall be prescribed by the Secretary of the Treasury for the protection of the United States, may advance through the proper disbursing officers from applicable appropriations to any person entitled to actual expenses or per diem allowance under this act such sums as may be deemed advisable considering the character and probable duration of the travel to be performed. Any sums so

advanced shall be recovered from the person to whom advanced, or his estate, by deduction from any amount due from the United States or by such other legal method of recovery as may be necessary.

SEC. 9. All laws or parts of laws which are inconsistent with or in conflict with the provisions of this act, except such laws or parts of law as specially fix or now permit rates higher than the maximum rates established in this act, are hereby repealed or modified only to the extent of such inconsistency or conflict.

SEC. 10. This act shall not be construed to modify or repeal the act providing for the traveling expenses of the President of the United States or any acts (including appropriations for the fiscal year 1927) specifically fixing or permitting mileage rates for travel and/or subsistence expenses.

SEC. 11. This act shall not be construed to modify or repeal the per diem travel allowances granted railway postal clerks, acting railway postal clerks, and substitute railway postal clerks in section 7, Title I, of the act approved February 28, 1925 (Forty-third Statutes, page 1062).

SEC. 12. Appropriations for the fiscal year 1927 which contain specific rates of actual expenses or per diem allowance inconsistent with the rates permitted by this act are hereby modified to the extent required to permit the application of the provisions of this act to such appropriations.

SEC. 13. This act shall take effect on July 1, 1926, but any increases deemed necessary to be made in the rates of actual expenses or per diem allowance under the authority of this act shall not be authorized by heads of departments and establishments to the extent of incurring a deficiency in appropriations available for the payment thereof during the fiscal year 1927.

Approved, June 3, 1926.

(See Appendix XIV.)



### APPENDIX XIII

[H. R. 12014—Public, No. 644]

#### AN ACT TO PERMIT PAYMENTS FOR THE OPERATION OF MOTOR CYCLES AND AUTOMOBILES USED FOR NECESSARY TRAVEL ON OFFICIAL BUSINESS, ON A MILEAGE BASIS IN LIEU OF ACTUAL OPERATING EXPENSES

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a civilian officer or employee engaged in necessary travel on official business away from his designated post of duty may be paid, in lieu of actual expenses of transportation, under regulations to be prescribed by the President, not to exceed 3 cents per mile for the use of his own motor cycle or 7 cents per mile for the use of his own automobile for such transportation, whenever such mode of travel has been previously authorized and payment on such mileage basis is more economical and advantageous to the United States. This act shall take effect July 1, 1931, and all laws or parts of laws are hereby modified or repealed to the extent same may be in conflict herewith.

Approved February 14, 1931.  
(See Appendix XV.)

### APPENDIX XIV

#### PERMANENT REDUCTION OF TRAVEL ALLOWANCES

Sections 207 to 210, inclusive, of the act of June 30, 1932 (47 Stat. 405), provide:

"Sec. 207. Section 3 of the Subsistence Expense Act of 1926, approved June 3, 1926 (44 Stat. 688, 689), is hereby amended to read as follows:

"Sec. 3. Civilian officers and employees of the departments and establishments, while traveling on official business and away from their designated posts of duty, shall be allowed, in lieu of their actual expenses for subsistence and all fees or tips to porters and stewards, a per diem allowance to be prescribed by the head of the department or establishment concerned, not to exceed the rate of \$5 within the limits of continental United States, and not to exceed an average of \$6 beyond the limits of continental United States.

"Sec. 208. Sections 4, 5, and 6 of the said Subsistence Expense Act of 1926 are hereby repealed, and section 7 thereof is hereby amended by striking out the reference therein to actual expenses so that the section, as amended, will read as follows:

"Sec. 7. The fixing and payment, under section 3, of per diem allowance, or portions thereof, shall be in accordance with regulations which shall be promulgated by the heads of departments and establishments and which shall be standardized as far as practicable and shall not be effective until approved by the President of the United States.



"SEC. 209. Hereafter, no law or regulation authorizing or permitting the transportation at Government expense of the effects of officers, employees, or other persons shall be construed or applied as including or authorizing the transportation of an automobile: *Provided*, That not more than \$5,000 in any fiscal year may be expended for such purposes by the War Department, and not more than \$5,000 in any fiscal year by the Navy Department.

"SEC. 210. The provisions of all acts heretofore enacted inconsistent with sections 207, 208, and 209 are, to the extent of such inconsistency, hereby repealed, and such sections shall take effect on July 1, 1932."

## APPENDIX XV

### REDUCTION IN MILEAGE ALLOWANCES AND LIMITATION OF TRAVEL ALLOWANCES TO LOWEST FIRST-CLASS RATE

Sections 9 and 10 of the Act of March 3, 1933 (47 Stat. 1516) provide:

"SEC. 9. The allowance provided for in the act entitled 'An act to permit payments for the operation of motor cycles and automobiles used for necessary travel on official business, on a mileage basis in lieu of actual operating expenses,' approved February 14, 1931 (U. S. C., Supp. V, title 5, sec. 73a), for travel ordered after the date of enactment of this act shall not exceed 2 cents per mile in the case of travel by motor cycle or 5 cents per mile in the case of travel by automobile.

"SEC. 10. Whenever by or under authority of law actual expenses for travel may be allowed to officers or employees of the United States, such allowances, in the case of travel ordered after the date of enactment of this act, shall not exceed the lowest first-class rate by the transportation facility used in such travel."



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