

departmental rules already approved by the Public Service Commissioner in pursuance of Regulation 18 of the Stores Regulations issued under the provisions of the Public Service Act, 1912, and which are not inconsistent with the Public Revenues Act and Treasury Regulations, shall be deemed to remain in force until subsequently revised under these regulations.

112. (a) Stores Accounts shall be kept by accounting officers in such form as will enable a properly classified and continuous record to be maintained of all stores and departmental property under their control.

(b) All stores as defined by Regulation 108, also cases, packages, and containers of value, except as otherwise approved by Treasury, must be taken on Store Ledger charge immediately on receipt, and every entry on the debit side of the ledger supported by proof of its accuracy.

(c) Accounting officers shall be responsible that all stores under their charge are kept in good order and condition.

(d) No stores shall be issued without a requisition signed by a duly authorized officer, and every credit entry must be supported by a receipted voucher.

(e) No stores shall be written off as condemned until they have been inspected by a Board of Survey or, in the case of those of minor value, by an Inspecting Officer, and all records of survey and disposal must be retained for Audit purposes.

113. When stores of any kind are stolen, lost, or damaged otherwise than by fair wear-and-tear, or when any deficiency is discovered in any Store Account which is not due to clerical error, the matter shall be immediately reported to the Audit Office and to the Treasury.

114. In arriving at the value of stores deficient in a Store Account, surpluses may be set off against deficiencies of corresponding number and quantity in the case of stores described under the same generic headings in the ledger accounts. In all other cases the gross deficiency will require to be dealt with, reference however being made to the amount of surpluses discovered at the same stocktaking of stores of different generic headings.

115. When the concurrence of the Audit Office and Treasury with regard to the writing-off of a loss is received, the Permanent Head of the Department shall take the necessary action to provisionally write off the loss in the store or other account concerned, the date of the Audit Office and Treasury authority being quoted on the voucher supporting the entry in the ledger.

116. No loss or deficiency is to be included in the annual Appropriation Act for discharge from the Public Account except those previously concurred in by the Audit Office and the Treasury.

117. The utmost vigilance must be exercised by all public officers who are concerned in the sale or disposal of Government property. A reserve price must be fixed where possible, especially in cases of auction sales, and in all cases where goods are offered to the public the sale must be advertised, unless otherwise directed by the Treasury. Sales by private treaty will be permitted only if the conditions of sale are in accordance with the departmental rules approved under Regulation 111.

118. Officers of the Public Service are not, either directly or indirectly, to derive advantage from dealing in Government stores. Free issues or sales of public stores to officers will not be permitted unless authorized by the Public Service Commissioner, or expressly authorized in writing by the Permanent Head under departmental rules approved under Regulation 111. In cases of sale credit shall not be given beyond the date of the next salary payment.

## PART VI.

### GENERAL.

#### *Information required by Treasury.*

119. *It shall be the duty of every Head of a Government Department, or other officer of the Service, to afford all information which the Treasury may at any time require regarding the receipt and expenditure of public moneys, and the accounting for such moneys, supplies, or stores under his control. The Permanent Head of the Treasury may at any time, by writing under his hand, instruct any officer of his Department, or other fit person, to inspect any books, accounts, contracts, and other documents, or stores and supplies, or other public property held by any Department of the Service, and upon the production to the Permanent or Local Head*