

of a Department of such writing as aforesaid by the officer or person so instructed such Permanent or Local Head shall afford facilities for such inspection.

*Fractions of a Penny.*

120. Fractions of a penny shall not be included in any account.

*Forms.*

121. Forms referred to in these regulations and all other forms used in connection with the accounting for public moneys or stores must be printed only under the authority of the Treasury, and must be obtained as hereinafter set out.

122. The Permanent Heads of Departments requiring such forms for exclusive use in their own Departments shall submit a draft for approval of the Treasury, which will give the authority for printing the form.

123. Receivers of Revenue shall apply to the Audit Office on the proper form for all books of receipts required by them and for all forms of license and certificate on the issue of which they are required to collect a fee. No such receipts, licenses, or certificates shall be issued to Receivers or other officers without the authority of the Audit Office, which shall keep a record of the numbers issued to and accounted for by each Receiver. The Government Printer shall forward to the Audit Office a copy of every invoice of the issue of any such receipts, licenses, or certificates, specifying the name of the Receiver or other officer and the first and last printed numbers in each parcel.

124. All other forms to which these regulations relate shall be obtained by Departments in the manner directed by the Treasury.

*Writing-off Moneys or Stores.*

125. *With the exception of amounts remitted under the authority contained in subsection (3) of section 3 of the Public Revenues Act, no officer of the Public Service shall write off departmental charge any losses or deficiencies in cash, stores or supplies, debtor balances, claims abandoned, or debts irrecoverable by the Crown, nugatory expenditure (meaning thereby any payment of public moneys involving an immediate and formal loss, or the payment of money in return for which no services have been rendered), or the cash values of issues in kind to any person whomsoever by way of allowance, until the authority of Parliament has been obtained for such writing-off in the annual Appropriation Act.*

*Unauthorized Expenditure.*

126. New undertakings or proposals involving the use of "Unauthorized" expenditure must be referred to the Treasury before the proposition is submitted for approval to the Minister in Charge of the Department or to Cabinet, as the case may be, in order that it may be ascertained whether the amount is available for issue in terms of Section 58 of the Public Revenues Act.

*Penalties.*

127. Any accounting officer or any other person subject to the provisions of these regulations who commits any breach thereof or who makes any error in any accounts rendered by him, or who fails to carry out any lawful direction of the Treasury, shall be liable to a fine of one pound, to be imposed and to be recoverable as set out in subsection five of section three of the Public Revenues Act.

*Applicability of Regulations.*

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

Subject to this regulation, and when not inconsistent therewith, these regulations shall apply to all officers in the service of the Post and Telegraph Department.

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