50. Requisitions shall be for such stores only as may be necessary for the proper conduct of the Public Service. In all cases the weight, measurement, or quantity, and a correct description of the stores required, shall be given.

51. The postings into stock ledgers must be kept up to date.

STOCK-TAKING.

52. Stock shall be taken of all stores on hand as may be directed from time to time.

53. Unused stores which have been issued for current requirements are not to be counted.

54. Arrangements must be made for a clean "cut-off" as between stores received or issued prior to the date fixed for stock-taking and those received or issued subsequent thereto.

55. The greatest care must be taken to see that any stores received between the date of the "cut-off" and the time of taking stock *are not included* on the stock-slips as stores on hand. The trader's debits received for such material must be indorsed, "Material received after 'cut-off' not included in stock."

56. Similarly, the greatest care must be taken to see that any stores received prior to stock-taking, but issued between the time of "cut-off" and the time of stock-taking, *are included* on the stock-slips as stores on hand at the date of stock-taking. Issue documents for such material to be indorsed, "Issued between time of 'cut-off' and before counting stock, and included in stock."

57. A book must be kept for the purpose of recording all such receipts and issues during the currency of stock-taking, showing the date, number of purchase, order, or issue document, description and quantity of material, and by whom received or issued. Receipts and issues to be kept separately.

58. A separate stock-slip (coloured white) must be used for each class of article.

59. Unserviceable stores must be shown on stock-slips of a different colour.

60. When it is found that any item of stock has depreciated below the book or original value, stock must be taken on a stock-slip of pink colour. Such stock-slip to bear the same number as the white stock-slips for the same kind of material of good quality, but with an "A" prefixed before the number.

61. Stock must be taken by one person, and the count must be actually checked by another independent person; the stock-slips to be initialled by both.

62. All concerned with the stock-taking must do the work carefully in order to avoid all possibility of error.

63. The stock-headings must be shown on the stock-slips as they appear in the stock ledgers.

64. When the stock-slips have been completed in all respects they are to be arranged in numerical order and retained by the officer in charge of stores.

65. Stock-sheets on prescribed forms must be prepared, two copies of which shall be forwarded to the permanent head of the Department, with full explanation of all deficiencies and excesses.

66. Unserviceable stores must be shown on separate stock-sheets from serviceable stores, as well as material rendered obsolete by invention or any other cause.

WRITING OFF WORN-OUT, UNSERVICEABLE, OR OBSOLETE STORES.

67. In the matter of stores which appear at the stock-taking as unserviceable or as having been rendered obsolete as the result of invention or any other cause, the permanent head shall arrange for a survey of such stores to be made by not less than two departmental officers, and upon receipt of their report shall determine what action shall be taken as to their retention or disposal and the manner in which such stores shall be dealt with in the books of the Department.

INSPECTION OF STORES.

68. At least once in each year an audit of the books and accounts of every officer who is in charge of stores shall be made, and such audit shall include an inspection of all stores and material in stock under the control of every stores officer, whether at a main depot, district store, or at any other place at which stores are kept.

69. Stock shall be taken and an investigation and examination made of all contracts, accounts, invoices, requisitions, books, orders, and vouchers in anywise relating to or concerning the same. It