

each package, which will be signed by the packer and also, if practicable, by the person who witnessed the packing. A copy of each, taken by the carbon process, will be retained in the book for future reference.

244. Packages will be charged or mentioned on the same voucher as the stores that are contained in them; and in the event of stores on two or more separate vouchers being contained in one package the voucher on which the package is mentioned, but not charged, will always give a reference to that on which the package is charged.

245. Three copies of the issue voucher will ordinarily be taken by the carbon process, and in all cases the original voucher will become the consignee's receipt voucher, the duplicate the consignor's issue voucher, and the last copy will be retained in the storehouse for reference.

246. A voucher number will be given in the storehouse to each form of report or issue voucher, in the space provided in the left-hand top corner. This number will be quoted against each entry on the tally-boards, and upon the indent. These numbers must show the station group to which they belong, and will be written thus:—

$$\frac{A}{12} \quad \frac{A}{13} \quad \frac{B}{47} \quad \frac{B}{48} \quad \&c.$$

247. Officers or other persons in charge of stores will invariably insert on the voucher returned to the consignor the date and number of the voucher by which the stores are brought on charge in their ledgers.

248. Any difficulty or delay in obtaining receipts for stores issued will be reported by the issuing officer to the D. of E. & O.S., who will take the necessary steps for obtaining the receipts.

### III. ACCOUNTING FOR STORES.

249. The store ledgers will be kept in the office under the immediate supervision of the Ordnance Officer, and will act as a record perfectly independent of that kept in the storehouse upon the tallies. They will include every article of public property in the storehouses or on the premises of the Ordnance Department, and will show separately the stores that are in a "serviceable," "repairable," "unserviceable," or "doubtful" condition. Every transaction recorded will be supported by proper vouchers.

Storeholders and foremen will not be allowed to have access to the ledgers.

250. The stores will be described in the vouchers and ledgers in strict accordance with the nomenclature and classification of the authorized Vocabulary of Stores, and great care will be taken that the stores described in the vouchers are those actually issued. Special stores not named in the Vocabulary, and new stores the introduction of which is announced in the monthly list of changes in war material, will be entered in the ledgers and other documents in alphabetical order.

251. Receipts will be posted in the ledgers from the original receipt vouchers, the date to be quoted against each entry being that given under the storeholder's initials.

252. The Ordnance Officer will make such arrangements as will ensure that each receipt and issue is invariably posted in the ledger, and the entry checked by a competent person daily, as the documents are received from the storeholder, so that at the end of each day the balance of any item in the ledger will show the correct amount of stock unappropriated in the storehouse on the previous day.

253. Vouchers on G. 34 recording the transfer and conversion of stores will be prepared as required, and the portion relating to each storeholder or foreman's unit of the charge will be numbered as a separate voucher. These vouchers will contain a complete statement of the transfer and conversion transactions, and will show on the receipt side the stores received, and on the other the numbers and dates of the vouchers upon which the material expended has been written off charge.

254. Materials required by departmental artificers for repair or conversion will be demanded on G. 10 in duplicate. These indents will be signed by the artificer in charge of workshops, and sent direct to the Ordnance office concerned, separate sheets being used for each store group. The original will be retained by the storeholder as his authority for issue, the duplicate being used to inform the artificer in charge of the action taken.

255. Issues will be made at once if all the material required for a service is available; if not, the storeholder will mark up on the duplicate indent those items which are available, and take steps to procure the balance.

256. Vouchers for material issued for expense will be prepared by the storeholders on G. 34, in duplicate. The number of the transfer voucher by which manufactured articles are brought on charge, or by which repaired articles are brought on as "serviceable," will, when possible, be inserted in the last column.

257. Expenditure of material in the storehouses for cleaning, packing, or other purposes will be carried out in a similar manner. The same form of indent will be used, but will be prepared by the storeholder by whom the stores are required.

258. Stores received for alteration or repair only will not be brought on charge in the store accounts, but will be shown in the body of the expense vouchers on which the materials expended in the repair are written off charge.

259. The Ordnance Officer will be responsible that all stores written off charge as expended, converted, or transferred have been duly and satisfactorily disposed of in the public service.

260. Stores expended in examination and proof of warlike stores will be written off charge on an issue voucher, duly certified by the inspecting officer and approved by the D. of E. & O.S., showing precisely for what purpose the stores were expended.

261. Stores taken into use will be written off charge in the general store account, and brought on a separate account of stores in use.

262. No stores will be issued for use unless and until actually required. They will be described as concisely as possible in the ledger-headings, in one alphabetical series, without reference to store units of the vocabulary.

263. Officers will take care that the ledgers and vouchers are not ticked or altered with coloured ink or coloured pencils, that no correspondence is carried on upon them, and that no erasures are made. No entry in black-lead pencil will be shown either in the ledgers or on the vouchers. Any necessary corrections will be made in black ink or indelible pencil, and will be duly initialled in the case of vouchers by the person who signs the vouchers, and in the case of ledgers by the responsible accounting officer, but the original entries will remain legible.

264. By means of the register of issue vouchers the issue section of the office will ascertain that no numbers of storeholders' or foremen's copies are missing, and the ledger section will ascertain that the numbers of both receipt and issue vouchers run consecutively and that none are missing.

265. No stores on Ordnance ledger charge, excepting those referred to in paragraphs 170 to 192, will be converted to an inferior condition without the authority of a Board of officers.

266. Gas-checks which are not permanently attached to their projectiles will be separately demanded, charged, and accounted for. Gas-checks which are permanently attached to their projectiles when manufactured will be treated as components of their shells, and will not be separately demanded, charged, or accounted for.

## APPENDICES.

### Appendix I.

(Referred to in para. 20.)

FORM OF REPORT FROM OFFICER IN CHARGE OF STORE ON BEING RELIEVED OF HIS DUTIES.

SIR,—

On my relief at this station by the officer named in the margin in accordance with order . . . . ., 1916, I have the honour to attach statements as follows, viz.:—

- (1.) Detail of reserves of stores or equipment directed to be maintained at . . . . .
- (2.) Showing various points regarding state of work at this station.

I further certify that the station copies of General Orders, lists of changes, Vocabulary, and various books of regulations have been amended as ordered from time to time, and that stock-taking has been carried on with regularity as the Regulations admit.

To D. of E. & O.S.

### Appendix II.

(Referred to in para. 20.)

FORM OF STATEMENT OF OFFICER IN CHARGE OF STORES ON BEING RELIEVED OF HIS DUTIES.

Station: . . . . . Date: . . . . .

The reserves ordered to be kept for . . . . . were last inspected and verified by . . . . . on . . . . .

The station ledgers of the department were posted and checked up to . . . . .

Regarding the establishments I have to make the following remarks: [*Any remarks on this head to be enclosed and, if desired, marked "Confidential"*].

.....  
Officer in Charge of Stores.

To D. of E. & O.S.

### Appendix III.

FORMS OF tender will be issued to likely contractors. This will provide for—

- (a.) Facility to firms tendering to inspect goods for sale.
- (b.) Sale by lots if the quantities offered for sale at one tendering are large.
- (c.) Payment before removal—the officer to whom payment is to be made and mode of payment to be stated; security for fulfilment of contract.
- (d.) Removal within fixed time; any article not so removed to be forfeited and resold, and security forfeited; loss, if any, to be recovered from first buyer.
- (e.) Goods to be taken with all faults and errors of description, and without question on part of buyer.
- (f.) Goods to remain at buyer's risk until removal, and no expense to be borne by Government.