

been tampered with, the circumstances will be at once pointed out to the person conveying the stores, and the packages will be opened, if requisite, in his presence; a note of the circumstance will also be made on the bill of lading or waybill. (See also the King's Regulations *re* stores lost or damaged in transit.)

167. All packages will be weighed on receipt at Ordnance depots, and the actual weight compared with the weight marked upon them. Should these not agree, each package will be opened by itself in the presence of a witness (and, if possible, the person who conveyed the stores), and the contents compared with the packing-notes contained therein. If the contents are correct all stores of the same kind will be collected together, and the packing-notes will be kept until the articles delivered are compared with the voucher. If any package is without a packing-note, or if the contents of a package do not agree with the same, a report of the circumstance will be made to the consignor, the package or wrappers and their contents being kept for further inquiry.

168. Bills of lading, invoices, and vouchers will be checked by the numbers, quantities, and descriptions of stores actually received; the numbers and quantities of stores actually received will at once be brought on charge in the ledgers. Stores received in original bales and packages may be brought on charge in the ledger, as marked, if so charged in the vouchers, provided the weights marked upon the packages are ascertained to be correct.

169. When discrepancies are found to exist between the quantities or descriptions of stores actually received and those shown on voucher, a discrepancy report (form G. 74) in duplicate, accompanied by packing-notes, will be sent to the consignor (except as provided in paragraph 170), the original of which will, with the subsequent correspondence, be attached to the receipt voucher in support of the alterations made therein, only the numbers and descriptions of stores actually received being brought to account, and a receipt being given to the consignor only for these numbers and descriptions, except as at (iii) below. The original entry in the consignor's ledger will be allowed to stand; the duplicate copy of form G. 74 will be retained by the consignor showing how the discrepancy has been adjusted, and will be attached to the issue voucher to show that due action has been taken as regards the discrepancy.

(i.) If the discrepancy be admitted by the consignor his account will be adjusted by certificate receipt or issue voucher for the numbers over- or under-charged, a reference being given upon the certificate voucher to the original issue voucher, and upon the original issue voucher to the certificate voucher.

(ii.) When the consignor cannot admit that the consignee's report of the discrepancy represents the actual issue the matter will be dealt with in the district from or in which the issue was made, in accordance with the King's Regulations, as a deficiency of public stores. In cases where authority is thus obtained for the loss to fall upon the public a reference will be made on the issue voucher, against the item or items concerned, to the covering authority, which will then be attached to the voucher.

(iii.) In cases where it is clear that the full numbers charged were actually issued by the consignor, and it is also evident to the consignee how the deficiency has arisen—such as a loss in unloading a vessel—the inquiry (as ordered by the King's Regulations) will be made by the receiving authorities, and a report of the proceedings will be attached to the consignee's receipt voucher in explanation of the difference between the numbers brought on charge and those allowed to stand as charged in the issue voucher.

170. In the case of stores charged by the schedule to a bill of lading the actual numbers only, as in other cases, will be brought on charge. When the discrepancies are trifling an explanation of the trivial discrepancy will be attached thereto. When similar discrepancies occur in vouchers the delivery copy will be amended and an explanation attached; but the consignor's receipt will be signed without alteration, a tissue copy of the explanation being attached thereto.

171. When the condition of stores transmitted from one Ordnance station to another is found on receipt to be different from that shown on the vouchers, the Ordnance Officer receiving the stores will amend the delivery voucher to agree with the condition of the stores as received by him, the discrepancy report and correspondence being attached to the voucher in explanation of the alteration.

The D. of E. & O.S. will, if necessary, take steps to ensure that the case is dealt with in a manner prescribed in the King's Regulations for losses of, or damage to, stores, &c., belonging to the public.

172. Should authority be obtained for the loss to fall wholly or partially upon public funds, such authority—in original—will be attached to the issue voucher.

173. The Ordnance Department will receive such surplus, obsolete, or unserviceable stores as are returned by the troops under instructions contained in the Equipment Regulations, but the D. of E. & O.S. may authorize the destruction on the spot, in the presence of an officer, of unserviceable stores—such as

brushes, brooms, tinware, and galvanized articles—when such articles are not worth the cost of conveyance to an Ordnance depot (see "Regulations for the Administration and Equipment of Camp and Barrack Services").

174. If the stores are delivered from any source without the proper invoices or vouchers, an account thereof will be at once sent to the Ordnance Officer, who will take immediate steps to obtain the requisite vouchers; and if the consignor cannot be ascertained the stores will be brought on charge without delay by certificate countersigned by the Ordnance Officer, a report of the particulars being made to the D. of E. & O.S., giving the date of their delivery and specifying from what source they were delivered to the Ordnance Department.

175. When articles are returned for repairs or as unfit for service the Ordnance Officer will see that the stores agree in numbers, quantities, and condition with those authorized to be returned (see paragraph 258). He will give to the officer returning the stores an acknowledgment for the total numbers or quantities received, without reference to their condition.

176. Stores on receipt will be carefully inspected, and entered according to their condition in the store account receipt voucher. A certificate of examination will be added by receiving officer when stores are converted to produce.

177. A report will be made to the D. of E. & O.S., for the information of the superior authority, when stores returned appear to have been damaged otherwise than by fair wear; or, if returned as unserviceable, when they are considered not to be in that condition.

178. When stores are converted to produce or rubbish as a result of the Ordnance Officer's inspection he will strike the unserviceable items out of the voucher. The produce obtained from these items will be entered in produce day-book and brought on charge at the end of each month by a certificate voucher on form G. 1.

179. When stores on return to the department are brought on charge as repairable they will be repaired locally, either in departmental workshops or by contract, and placed in stock for reissue as soon as possible.

180. In case of breakage of a lens of a telescope the complete telescope will be returned for repair, whether it is a complete instrument or only part of an instrument, such as a depression range-finder, position-finder, or projector.

### III. ISSUES.

181. Issues may be divided into four classes—(1) Permanent issues, (2) temporary issues, (3) long loans, (4) temporary loans.

182. The following may be regarded as a broad definition of each class:—

#### (1.) *Permanent Issues*—

All issues other than those which fall within classes (2) and (4) made to officers or other persons directly accounting to the Ordnance Department.

All issues on payment.

All issues of material for expense.

#### (2.) *Temporary Issues*—

Issues of—

(a.) Camp equipment as in paragraphs 194 to 198.

(b.) Other stores, for temporary services, to officers or other persons directly accounting to the Ordnance Store Department.

#### (3.) *Long Loans*—

Issues to non-accountants of stores intended to be employed for services of a long-continued character. Issues of this class will only be made on special authority.

#### (4.) *Temporary Loans*—

All other loan issues.

183. Stores issued under headings (1) and (2) will be written off charge. They are the only issues which can be admitted as a final discharge from the Ordnance Department store accounts.

184. The Ordnance Officer will keep a compiled record of all issues under Class (2) (b), and take steps to secure the return of the stores immediately the reasons which necessitated their issue have ceased to exist.

185. Stores issued by authority to individual officers or other persons who are not accountants (except as provided in paragraph 194) will be considered as on loan, and a report (in form Appendix VI) to D. of E. & O.S. will be made on completion of service.

186. Stores issued on long loan (Class 3) will be transferred from general charge by transfer voucher, supported by a detailed receipt, and brought to account at the end of the appropriate ledgers, or, if more convenient, in a separate loan ledger.

187. So long as the stores remain on loan the Ordnance Officer will secure annually on G. 1 the signature of the person or responsible representative of the Government or public body to whom stores have been lent. These returns will accompany the store account for the period.

188. When the articles are returned to store on the termination of the loan they will be again transferred to general charge.