

189. Stores received on temporary loan (Class 4) will not be written off charge. In the case of all issues of this class temporary receipt and issue vouchers marked "Loan" will be passed both on the issue and on the return of the stores.

190. A record of all temporary loans will be kept on form as prepared in Appendix V. Detailed entries showing the stores issued are unnecessary; the supporting vouchers will provide all information required in this connection.

191. This record, together with the supporting vouchers and the documents authorizing the issues, will be rendered for audit when required. The Ordnance Officer will bring to notice any case in which stores issued on temporary loan are not returned within reasonable time.

192. When stores are returned from temporary loan the Ordnance Officer will immediately assess the value of such charges as may be leviable against the unit or person to whom the stores have been lent. Charges will be assessed in accordance with regulations.

193. The statements of charges will be prepared in triplicate, on form M. 19, 19A, and forwarded by the Ordnance Officer for recovery and credit by the command Paymaster of the command in which the unit is permanently stationed; the duplicate and triplicate will be passed to the command Paymaster, and the original to the officer or other person from whom the money is due. The command Paymaster will retain the triplicate as his debit voucher for crediting the money to the public; he will sign the duplicate, quote upon it the voucher and account in which cash credit will appear, and return it through the D. of E. & O.S. to the Ordnance Officer, by whom it will be attached to the voucher by which the adjustment of the Ordnance account is effected.

#### IV. CAMP EQUIPMENT.

194. Issues to units or individual officers on the staff for (a) authorized manoeuvres or encampments, or (b) to supplement barrack accommodation, will be written off charge as directed in paragraph 182, sections (1) and (2), unit or officer to whom the issue is made bringing the stores to account in a camp-equipment ledger (A.F. G. 59).

195. When issues are made to supplement barrack accommodation, tents and, if necessary, tent-bottoms, bed-boards, and trestles will be supplied by the officer in charge of barracks.

196. When stores issued under paragraph 194 are returned, the camp-equipment account (G. 59), accompanied by all supporting vouchers, will be forwarded to the Ordnance Officer at the depot from which the issues were made. He will cause it to be checked and compared with the Ordnance accounts in which the issues of the stores are recorded, and will ensure that the value of all damages, other than those resulting from fair wear-and-tear, and of all deficiencies, are recovered in accordance with paragraph 192.

197. In assessing charges for deficiencies the rules laid down in the Equipment Regulations will be followed—a reduction from full Vocabulary rates only being allowed upon the certificate of the Ordnance Officer who made the issue, to the effect that the rates charged are the fair or real proportionate value of the articles deficient.

198. The Ordnance Officer will be responsible for securing, and for the examination of, camp-equipment accounts. He will cause such accounts to be transmitted with the Ordnance accounts when the latter are forwarded for audit.

#### V. MISCELLANEOUS.

199. Issues of public stores on payment to officers or other persons in the military service of the Crown or departments of the Defence Forces, unless specially authorized by regulation or by special authority, are forbidden.

200. Whenever issues of part-worn stores are made on payment, the value of the articles will be assessed by the Ordnance Officer and the rates to be charged submitted for approval to the D. of E. & O.S.

201. All issues of iron and steel (except steel rods, bright) will be vouchered to the nearest pound.

All other metals (including steel rods, bright) will be vouchered to the nearest  $\frac{1}{4}$  lb., except in the case of indents from units, when the actual quantities demanded to scales authorized by the Equipment Regulations—in many instances less than 4 oz.—will be vouchered.

#### Section VI.—Transmission and Consignment of Stores.

##### I. GENERAL INSTRUCTIONS.

202. When stores require conveyance, application will be made to the officer in charge of transport.

203. In the transmission of stores care will be taken that they are properly packed, that the packages used are of sufficient strength, that ammunition is always kept separate and entered on separate vouchers, and that ball and blank ammunition are not included in one and the same package. Keys of safes will be invariably despatched in sealed envelopes by registered post, unless they can be handed personally to the officer concerned. All valuable articles which are likely to be subject to more than ordinary risk of theft

or breakage will be placed in separate packages, and proper precautions will be taken to ensure the safety of such packages. Boxes containing instruments for observation of fire will be enclosed in an outer case, and will be packed with straw and other material.

#### Section VII.—Stock-taking, Survey, and Sale of Stores.

##### I. COMPARISON AND VERIFICATION OF STORES AND LEDGER BALANCES.

204. Stock of stores at each station will be taken in such a manner as will ensure that the whole of it is verified at least once a year.

205. The verification of stock will in all cases be carried out in the presence of an officer, and in strict accordance with the following instructions.

206. The D. of E. & O.S. will arrange for an officer to be detailed for the purpose of verifying the stock at Ordnance depots, and will prepare lists on form (see Appendix VII) of the articles in each section to be verified, and the lists will contain such a number of items only as can be readily verified, and compared with the tallies and ledgers, in one day. The items should be chosen so as to secure a surprise stock-taking as far as possible. The ledger balance will not under any circumstances be filled in, and no information concerning them or the particular items to be verified will be given prior to the stock-taking to any person employed in the depot.

The stores shown upon the stock-taking lists will be counted, measured, or weighed, and the quantities found in stock as well as the balance shown by the tallies will be at once entered in the columns provided for the purpose.

At the same time the quantities found to be in stock will be entered in the tallies, a line being drawn under all previous entries.

207. Such means only will be resorted to in ascertaining the weight, measure, or tally of the several articles of store as may be considered by the officer conducting the stock-taking sufficient for determining the actual stock in possession, it being requisite that no unnecessary details should be allowed to impede the speedy completion of the service. The officer will note at the end of his lists any instance in which the actual tally, weight, or measurement of any articles has not been taken, will include a full explanation in his report, and will state the actual method adopted in all such instances for arriving at the quantities returned in the stock-taking lists.

208. The stock-taking report (Appendix IV) will be signed by the officer by whom the stock is taken, and also by the Ordnance Officer or foreman in charge of the stores. The ledger charge at the date of stock-taking of each item of which stock is taken will then be inserted by the stock-taker; the report will be completed and passed to the D. of E. & O.S.

209. When discrepancies are found to exist between the actual stock and the ledger charge the D. of E. & O.S. will order them to be provisionally adjusted by means of certificate receipt or issue vouchers, and will call for explanations from the person in charge of the stores. The ledgers will then be balanced, and the "actual stock" entered in the ledger in place of the "remain."

210. The stock-taking report, accompanied by the explanations of the discrepancies, will be forwarded to the D. of E. & O.S., who, should it disclose surpluses or deficiencies which cannot be satisfactorily explained by the person in charge of the stores or the officer under whom he is placed, will take such measures of a disciplinary nature as the circumstances of the case demand. All clear deficiencies of stores will be brought to the notice of the G.O.C. with a view of their being dealt with in the manner prescribed by the King's Regulations.

211. The date of the last two stock-takings will be recorded above each ledger-heading.

212. When an officer is placed in charge of an Ordnance depot he will at the time take steps to test the accuracy of the stock of such items of stores as have not been recently verified, and will furnish a certificate that he has done so and has no reason to doubt the general agreement of the stock with the ledger balance.

213. When a charge of stores is transferred from one storeholder or foreman to another, the whole of the books and tallies of the charge will be handed over in the presence of an officer to the relieving storeholder. The storeholder or foreman taking over the charge should, if possible, have previously satisfied himself by stock-taking that the stores were correct prior to the transfer of the tallies and books referred to. If, however, circumstances prevent stock-taking prior to the transfer of the books and tallies above referred to, the verification will be made immediately after such transfer, and the Ordnance Officer will be held responsible that this is carried out and reported to D. of E. & O.S.

##### II. BOARDS OF SURVEY ON UNSERVICEABLE STORES.

214. Before the half-yearly balance of the ledgers is struck a survey will be held at each Ordnance depot on all stores which may be considered unfit for service, including those worn out as "articles in use"; those which, on return from the troops as repairable, have been found on further examination to be not worth or capable of repair; articles of minor value or importance which have become damaged or deteriorated while in store; and such