

stores (vehicles, &c.) as are specially noted in these regulations as not to be condemned without being brought before this Survey Board. If the accumulation of stores for service should become so great as to render their disposal necessary before the usual period expires, application for a special interim Board may be made.

215. The half-yearly survey of stores will be conducted by a Board of officers composed of an officer of the Artillery, the Engineers, and of the Infantry, in addition to the Ordnance Officer. With a view of avoiding unnecessary expense for travelling, the convening officer will exercise his discretion in modifying the constitution of the Board if the above-named officers are not available at the station.

216. The result of each survey will be shown in a report on G. 65. When the columns of the report do not allow sufficient space for explanation, memoranda containing the fullest possible information relating to the stores will be annexed. The form will be signed by all the members of the Board. Any articles ordered by the Board to be destroyed will be destroyed on the spot in the presence of the members, who will furnish a certificate at the end of the proceedings that this has been done.

217. The proceedings of the Board will then be forwarded to the D. of E. & O.S., who will, after approval of the superior authority, cause the recommendations to be acted upon. The original copy of the proceedings will be the only document required in support of the transactions in the ledger, and will be forwarded with the other transfer vouchers in support of the accounts.

218. No stores will be condemned on account of being an obsolete pattern unless orders have been received to that effect, either in the monthly list of changes in war material or other special instructions; but when stores have been declared obsolete steps will be taken for their disposal.

219. In the examination of tentage, neither knives nor any sharp instruments are to be used in testing the canvas; a strong pressure of the hand or thumb is sufficient to ascertain its condition, and any undue ripping of seams or gores will be avoided. A tear of a few inches is quite sufficient to test the quality of the material.

220. Condemned saddle or bedding blankets and condemned horse-rugs will be retained on charge by numbers, and not by weight, until they are actually sold out of the service, in which case they will be torn into four pieces and sold by weight. The voucher writing them off charge will state quantity and actual weight.

221. Unserviceable waterproof sheets and saddle-covers will be held on charge by numbers, and not by weight, until they are sold out of the service.

222. When these articles are put up for sale either by tender or auction the following points will be observed:—

- (i.) The approximate weight of each lot, in addition to the numbers for sale in each lot, will be quoted.
- (ii.) Each article will be stamped with the "condemned" mark in several places on the fabric side.

In all cases articles to be torn up will be divided as nearly as possible into pieces of equal size.

223. Bedding, clothing, or tentage which is in a dirty state will be cleaned before being sold, or will be burnt if cleaning be not practicable or if the articles are not worth the cost of cleaning.

224. All condemned stores will, when practicable, be marked with the "condemned" mark or be broken up or torn to pieces. Where disposal of stores without breaking up or tearing them is proposed the reasons will be given in the survey report.

III. DISPOSAL OF CONDEMNED, SURPLUS, AND OBSOLETE STORES.

225. The superior authority will decide how such stores are to be disposed of, and the reserve prices which are to be placed on stores offered for sale locally, and his approval recorded on the form will be authority for the sale.

226. When it is considered desirable, a running contract for the disposal of these stores may be entered into, provided the prices offered are advantageous.

227. No officer or other person in the military service of the Crown, or in the departments of the Military Forces, will under any circumstances be permitted to purchase stores disposed of at public sales.

228. If the D. of E. & O.S. considers it preferable to dispose of the stores by public tender he will apply to the superior authority for approval. The forms of tender must be prepared in accordance with Appendix III.

229. When stores are sold by contract or public tender the D. of E. & O.S. will certify on the cash debit voucher that the best price obtainable was realized.

Section VIII.—Receiving, Issuing, and Accounting.

I. RECEIVING STORES.

230. Receipts for articles received into store will be signed by the accounting officer or by an officer on his behalf.

231. Vouchers for articles returned to store by the troops or departments must in all cases be made out in triplicate by carbon process (form G. 1). When stores in more than one section (as shown by the Vocabulary of Stores) have to be returned, each

separate section will commence on a separate sheet. Each complete voucher need only be headed on the first page and signed on the last page, but the portion relating to each separate section will bear the regimental or corps office stamp.

232. The original and triplicate copies of the voucher will be divided into parts according to the grouping of the sections of the Vocabulary, under storeholders or foreman at the station. Each part will be given a voucher number, so that each group of store sections will have its own series of vouchers, and will be passed from the office to the storeholder or foreman who will receive the stores. The duplicate copy to be returned to the corps or department will be left intact, the numbers of the corresponding receipt vouchers being quoted upon each sheet.

233. Packages will as far as possible be charged upon the same sheet of the voucher as the stores that are contained in them. In the event of a package containing stores in more than one section a reference will be given in each instance to the section under which the package is shown upon the voucher.

234. Upon the receipt and verification of stores the storeholder or foreman will attach a receiving-ticket to the voucher showing the numbers and condition ("Serviceable," "Repairable," "Unserviceable," "Doubtful"), or any other information necessary—this refers only to Ordnance depots at Wellington, Palmerston North, Christchurch, Auckland, and Dunedin, officers in charge of which will, in case of goods received from contractors, insert prices of articles on receiving-ticket, also state date of examination and verification of stores. The stores will then be posted upon the tallies from the vouchers, the date quoted upon the tally being that given by the storeholder or foreman under his initials. The posting upon the tallies will be checked by the storeholder or foreman, and the vouchers returned to the office for the receipt to be given, upon the duplicate copy of the voucher, to the officer who returned the stores.

All other accounting officers will give receipts or vouchers, a record being kept in the unit receipt ticket-book.

The original vouchers will be submitted in support of the accounts.

II. ISSUING STORES.

235. Indents and stores from regiments, camps, or departments will be rendered in duplicate on the authorized forms direct to the Ordnance Officer of the district as early as possible. They will specify the purpose for which the stores are demanded, and the regulations which sanction the supply; and, when stores are required to be exchanged, the periods during which the old articles have been in use will be stated as far as practicable. The Ordnance Officer will see that the indent is complete in every detail which the form of indent may require.

236. Indents will, on receipt by the Ordnance Officer, be given an identification number and registered. Appendix VII will be used for this purpose, and three or four lines allowed for each indent. Any correspondence that may be necessary on checking an indent will be entered under the indent number in the register, and not in the register for general correspondence. When the indents have been checked and corrected they will be approved by the A.Q.M.G. of district. Any correspondence which may have accompanied them or taken place on them will be attached for reference, and the indents passed to the Ordnance Office concerned for the issue of the stores. No further depot number will be given the indent by the Ordnance Department.

237. The original indent will be divided according to the grouping of the sections at each station, and will be passed to the storeholder or foreman to execute or retain, the issues being marked off thereon in the blank columns provided for that purpose. The duplicate indents will be retained in the Ordnance Office, and will be used for checking the storeholder's or foreman's reports when the stores are ready for issue and for marking off the issues as they occur.

238. A reference will be given on every issue and receipt voucher to the number and date of the approved indent or authority upon which the transaction is carried out.

239. When a report or issue voucher contains stores under several indents or orders they will be shown separately under each indent or order, instead of being mixed up and having all the orders quoted together.

240. The stores will be written off the tally-boards at the time they are taken from the bins or bays; in any case tally-boards are to be written up before the stores are removed for packing. Issues (and receipts) of stores on temporary loan will be posted on tally-boards within the line.

241. All entries upon tally-boards will be made in indelible pencil. Only indelible pencils supplied through the Stationery Office will be used.

242. When the stores have been collected and laid out, the quantities shown in the report or issue vouchers, after being verified by the storeholder, will be marked off upon the indent.

243. When the stores are packed, such particulars as may be necessary as to packages, measurement, weight, &c., will also be filled in upon the issue voucher. In filling in these columns all information of which it is necessary to keep a record will be inserted. A packing-note detailing the articles will be placed in