

12. Both receipt and issue vouchers will be filled in by the insertion of the total numbers only, in the column of the voucher headed "Total number or quantity," the columns S, R, U, and D being left for use of the A.O.D.

13. The ledger folios on which entries are made should invariably be recorded on the vouchers supporting the account in the column headed "Ledger folio."

14. Receipt vouchers and issue vouchers will be kept distinct from each other, arranged consecutively according to date, and numbered on the face of the voucher in two distinct series from 1 upwards for the whole period of the account. The total number of each series will be stated on the inside cover of the ledger.

15. The ledger is balanced by adding up the receipts on the left-hand side and the issues on the right-hand side of the ledger. The total issues are then brought over to the left-hand side and written immediately under the total receipts, the quantities left becoming the ledger balance or "remain." The "remain" when carried forward as the commencing line of the next account is called the "state."

16. In forwarding the Equipment Ledgers the O.C. will certify that it has been carefully checked by an officer appointed by him for that purpose, who will sign the ledger in evidence of such examination.

17. Officers will take care that ledgers and vouchers are not ticked or altered with coloured pencil or coloured ink, that no correspondence is carried on upon them, and that no erasures are made. No entries in black-lead pencil should be made, 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 should remain legible.

18. In order to assist C.O.s in accounting for equipment distributed to detachments, form G 1 will be rendered monthly to the O.C., who will then compare the totals of the stores shown in these returns with the numbers or quantities shown in the Equipment Ledger.

19. The attention of equipment accountants is specially directed to the provisions in the regulations in regard to the following:—

Stores, &c., in excess of authorized proportions, para. 6.

Dispensing with stock-taking Board, para 17.

Indents and authority for issue, paras. 23, 24, 30.

Issues to units on repayment, paras. 24, 32, 33.

Condemned haversacks, mess-tins, and mess-tin covers, para. 47.

Vouchering of stores returned to the O.D., paras. 48, 49.

Accounting for fired ammunition-cases, paras. 57-60.

Condemnation of stores, paras. 64, 84.

Loss, injury, or destruction of stores or equipment, paras. 67, 82, 84.

Consumable articles and materials for repair, paras. 77, 217, 218.

Accounting for ammunition, paras. 79-80.

Stores condemned locally, paras. 46, 85.

Loss by desertion, para. 94.

Verification of list of official books, &c., 15, 103.

Stores for cleaning, preservation, and repair of mobilization equipment, Appendices 13, 14, 17, 18, 26, 28.

Officers' saddlery,

Stores for instruction in field-training, para. 185.

ACCOUNTANTS AND LEDGER-KEEPERS.

Qualifications.

A master gunner should be appointed in each of the four Garrison Artillery districts. His duties are defined in section 8, Chapter 1, "Notes on Artillery Store Accounts and the Supervision of Royal Garrison Artillery Sub-districts, 1914."

Before appointment he will pass an examination based on the Ordnance College syllabus for that rank. He should be in possession of the equivalent to a first-class Army School certificate, and have at least five years' exemplary service.

Ledger-keepers to field batteries must have at least two years' service, and an exemplary character: they must have passed the Sixth Standard of education, and have an intimate knowledge of equipment and harness.

Course of Instruction.

A syllabus of subjects for courses of instruction for master gunners and ledger-keepers will be arranged by the Quartermaster-General, and the examination supervised by an authorized Ordnance Store accountant.

Transfer of Accountants and Ledger-keepers.

No change of accountants will be made in any unit without notification being made to the Director of Equipment and Ordnance Stores; and no master gunner or ledger-keeper will be appointed who has not passed the examination referred to in the preceding paragraph.

APPENDIX 3

(Referred to in paras. 24, 32, 33).

ARTICLES ISSUABLE ON PREPAYMENT.

Ammunition	..	..	..	For Rifle Clubs.
Arms	..	..	..	"
Officers' equipment	..	..	..	As laid down in Field Service Manual.
Badges of rank	..	..	..	All services.
Clothing	..	..	..	"
Furnishings	..	..	..	"
Decoration ribbons	..	..	..	"