

78. Packages, including those from the Stationery Office, will be brought on charge by certificate voucher in the current account by the unit receiving them.

79. An annual indent for gun ammunition for R.N.Z.A. and Territorial Artillery units will be rendered to the D.E.O.S. by the O.O. of district on the 1st July in each year, and is to include a two-years supply of practice ammunition.

80. All gun ammunition for R.N.Z.A. and Territorial Artillery units (unless issued on payment) will be held on charge of Equipment Ledgers of R.N.Z.A. of the district.

(a.) All issues for practice to R.N.Z.A. and Territorial Artillery units will be made by the Permanent unit (R.N.Z.A.) from that held on their charge, and quantities expended will be written off charge by expense voucher by O.C. R.N.Z.A. Detachment. Vouchers will be prepared on form G 73 quarterly, showing expenditure by R.N.Z.A. and Territorial Artillery units separately.

(b.) The above also refers to blank ammunition of all guns.

(c.) Small-arm ammunition other than that referred to in subpara. (d): This ammunition, unless issued on payment, will be taken on charge in Equipment Ledgers. Quantities expended will be written off charge by vouchers signed by the C.O. as follows:—

(i.) One voucher rendered by both R.N.Z.A. and Territorial units at end of musketry course. This voucher will contain particulars of numbers exercised during the musketry course, as follows:—

303 in.: The number of officers and men; the number of recruits, officers and men; the number of recruits who have also fired the course for trained soldiers; the number of machine guns from which practice has been carried out.

Aiming-tube: The number of trained soldiers, R. and F. only; the number of recruits, officers and men.

Pistol: The number of officers, first year and subsequent years, being shown separately.

References will be given to authorized scale or other authority covering the issue.

81. A copy of the authority of the Commander of Coast Defences will be attached in support of expenditure under para. 132 (2).

(ii.) One voucher on 31st May, when equipment account is closed.

(iii.) The quantities shown in these vouchers must accord with the expenditure recorded in the unit's musketry returns, and its diaries of ammunition expended (M.S. book), which must be produced for audit when required.

(d.) 303 blank, except that allowed for machine guns: Vouchers will be prepared on 31st May, the number and date of order allotting the ammunition being quoted.

82. Articles required to replace stores lost or rendered unserviceable, and chargeable against the troops, will be demanded quarterly in accordance with para. 25. The unserviceable articles will be returned to the Ordnance Department and the deficiencies written off charge at the end of each month.

The value of lost or unserviceable stores (see paras. 89 to 100) will be credited to the public in the pay-list on form M 19.

The equipment-issue voucher for the stores struck off charge will give a direct reference to this credit, and the indent for stores in replacement will quote the equipment-issue voucher.

83. Should any deficient article for which a charge has been made be subsequently recovered, a refund of the amount paid may be made if authorized by the G.O.C.

The refund will be supported by a reference to the cash credit, and to the voucher and account by which the returned article has been brought on store charge.

84. When stores on Equipment Ledger charge are condemned by proper authority as unfit for further service, or are lost or damaged through no fault of the troops, the reports of the Board of Survey or other authority will be attached to the voucher by which the articles are written off charge.

Any stores required to be replaced will be obtained as laid down in para. 25.

85. All stores disposed of locally will be written off charge in equipment accounts by certificate voucher.

86. No articles of equipment will be transferred from one Equipment Ledger charge to another, except as allowed by regulations or under authority of the G.O.C. obtained through D. of E. & O.S. Such transfers will be supported in the accounts by vouchers upon which the authority for the transfer will be quoted.

When either of the officers concerned desires that an Ordnance Officer should be present at the transfer one will be directed to attend if available on application.

The above does not refer to transfer of equipment from one C.O. to another on a change of command, which is governed by para. 13.

87. On the formation of a detachment a new account will be opened, and the equipment taken on charge by voucher from the unit or units furnishing the men. The D. of E. & O.S. will report to the G.O.C. the circumstances rendering the opening of a fresh account necessary.

88. The following deductions may be made from the ordinary pay due to an officer: The sum required to make good any loss, damage, or destruction of public property which, after due investigation, appears to the G.O.C. to have been occasioned by any wrongful act or negligence on the part of the officer.

89. A soldier who by neglect or culpable mismanagement loses or damages any article of his personal equipment will, unless he elects to be dealt with (a) by Court-martial (if embodied), or (b) under section 55, Defence Act, 1909 (if not embodied), be charged as follows:—

(a.) Repairable damage: Actual cost of repair, including both wages and materials or components.

(b.) Loss or damage beyond repair: The proportionate value of the articles: Provided that—

(i.) The maximum charge for any one article shall not exceed the proportionate value of the unexpired period of duration.