- (ii.) The minimum charge shall not in any case be reduced below one-quarter of its full value even though it has been in use the full period of duration
- 90. Twelve years will be taken as the period of duration for any article for which no period has been laid down; and the unexpired period will be calculated in half-years, any period of less than six months being charged against the soldier as a full half-year.

 The rates from which the calculations will be made are those laid down in

the priced Vocabulary of Stores, except for rifles, when the date of fitting last new barrel will be taken as date of issue.

- 91. Culpable repairable damage to equipment, other than personal equipment in possession of a soldier, will be charged for as in para. 89 (a). Charges for such equipment when culpably lost or damaged beyond repair will be made as in para. 89 (b) if the proportionate value can be estimated or ascertained; if not, the full value will be charged. Any evidence as to the proportionate value will be recorded in the Proceedings of the Court of Inquiry or other authority which investigates the loss.
- 92. Losses by theft or malicious damage to articles of equipment in possession of soldiers will not be admitted as a charge against the public unless some person is convicted of the offence.
- 93. The authority of the D. of E & O.S. will be sufficient for any charge in the pay-list on account of equipment. When officers against whom claims are made have no cash account, payment will be made by them to the Command Paymaster.
- 94. When articles are ascertained to have been lost by desertion they will be struck off charge by a certified copy of the Proceedings of the Court of Inquiry (held under section 72, Army Act).

 95. If on rejoining a deserter is in possession of any of the articles found deficient on his desertion, these articles will be taken on charge in the Equipment Ledger.

ment Ledger.

96. A deserter rejoining will, by sentence of a Court-martial, or award of competent military authority dispensing with his trial, be liable to be placed under stoppages in order to make good the cost of replacing any article found deficient or damaged on his desertion.

97. Return of charges (form M 19) against units, corps, or individuals in respect of deficiencies, losses, or damages will be rendered as follows:—

- (1.) By O.C. units or corps: When articles are on unit or corps charge and on issue within the unit or corps.

 (2.) By District Ordnance Officer: When articles are on unit or corps
- charge
 - (a.) Not returned, or returned damaged upon completion of
 - (b.) Not returned when demanded or returned damaged:

Losses or damages discovered during audit.

(3.) By Camp Quartermaster: In permanent Expeditionary Force camps.

- 98. When returns of charges are rendered to Paymasters against units, corps, pay of officers or other ranks in respect of deficiencies, loss or damage of ordnance, barrack stores, clothing or equipment of any description, the write-off ledger charge will not be made until a copy of the return of charges (form M 19) has been received from Paymaster stating that debit has been effected and where credit will be found.
- 99. Return of charges will be rendered to Paymasters in triplicate. original will be retained by Paymaster; the duplicate, in the case of para. 1. will be forwarded by Paymaster to O.O. District; 2, will be forwarded by Paymaster to D.E.O.S.; 3, will be forwarded by Paymaster to D.E.O.S.

 The triplicate copy will be forwarded by Paymaster, in the case of para. 1, to the O.C. unit or corps; 2, to O.O. of district; 3, to Camp Quartermaster, Expeditionary Terrange Terrange.

ditionary Force camps.

- 100. A copy of return of charges mentioned in para. 99 will be attached to monthly return of vouchers sent to D.E.O.S. by Ordnance Officers of districts.
- 101. The order sanctioning the shooting of a glandered horse will be quoted as the authority for striking off charge portions of harness or saddlery destroyed in order to prevent infection.
- 102. The undermentioned articles will not be brought on charge in Equip-. ment Ledgers of groups, units, or Artillery Store Accounts:

 - (a.) Articles supplied to the District or Headquarters Staff for local use, which will be accounted for as laid down in "Camp and Barrack Services."
 (b.) Camp equipment, which will be accounted for to the Ordnance Department as laid down in paras. 151-167.

 - (c.) Barrack stores not forming part of the fixed equipment of units.
 (d.) Candles, oil and wick for lamps and lanterns, safety matches, disinfectants (these are A.S.C. supplies).
- 103. Official books, printed records, and maps obtained from the Ordnance Department will not be brought on charge on the Artillery Store Accounts or Equipment Ledgers, but accurate lists will be kept.

SECTION III.—ARMS, ACCOUTREMENTS, AND ARM-CHESTS.

A. General Supply of Arms and Accoutrements.

104. The arms and accourtements supplied by the Defence Department to the Forces consist of the articles given in the details for the respective services.

the Forces consist of the articles given in the details for the respective services.

Arms and accourtements will not be transferred from one unit to another except under authority of the D. of E. & O.S.

105. Officers, W.O.s, N.C.O.s, and men for whom rifles are not issuable as personal equipment will, when required to perform musketry courses, be supplied temporarily with arms taken from those issued for the rank and file.

The same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course when the same course will be followed when arms are required by such rank for the same course will be followed when arms are required by such rank for the same course when the same course will be followed when arms are required by such rank for the same course when the same course will be same arms and the same course when the same course when the same course will be same arms are required by such rank for the same course when the same course when

use at voluntary practice or at authorized rifle meetings.