

agrees with the entries in the said account book, and that it contains a true and complete statement of all stores for issue received into, issued out of, or remaining in his custody, during the period to which such account shall relate.

40. All entries of stores issued or transferred must be vouched for by the authority for the issue or transfer, and by the receipt of the officer to whom they were so issued or transferred. All entries for stores sold must be vouched for by a reference to the account sales transmitted to the Receiver-General, and all entries for stores "written off" by a reference to the letter or memorandum authorizing the writing-off.

41. On receipt of the account of any officer in charge of "stores for issue," the Under Secretary or officer in charge of the Stores for Issue Ledger shall compare the account with that ledger; and, after seeing that all stores for issue received, issued, transferred, sold, or written off during the period are correctly entered and properly vouched for, he shall enter in the ledger under their proper heads the total of all stores issued, transferred, sold, or written off respectively, and, having balanced the ledger with the officer's account, shall thereupon forward such account, with all relative vouchers, to the Controller and Auditor-General for Audit.

*As to Stores held by Local Departments for their own Consumption.*

42. Stores for consumption will be deemed to be in the charge of the local head of the department by which they are held, and for the consumption of which they are intended, and it will be the duty of that officer to see that they are properly secured against all loss or damage, that they are applied strictly to the purposes for which they were placed in his charge, and, by close and constant supervision, to satisfy himself that they are consumed in the most economical manner.

43. "Stores for consumption" are to be indented for, issued, and accounted for in such manner as may be directed by the permanent head of the department in each case.

*As to Departmental Property issued "on Service" to Militia and Volunteers.*

44. Arms and accoutrements, ordnance, and field equipage issued to Militia and Volunteers shall, for the purposes of these regulations, and notwithstanding such issue, be deemed to be departmental property in charge of the officer commanding the corps to which the issues were made, and shall be shown in the accounts of that officer as being in his charge, but "issued on service."

45. Officers in charge of "departmental property" "issued on service" will render half-yearly accounts of such property in the same manner as other officers in charge of "departmental property," supported by the like vouchers for all property sold, transferred, or written off.

*As to the Audit of Accounts of "Departmental Property" or "Stores for Issue."*

46. On receipt of the account of any officer having charge of "office or departmental property," or of "stores for issue," the Controller and Auditor-General shall cause the accounts so rendered to be compared with the Departmental Property and Stores for Issue Ledgers kept in the office of the Under Secretary, or other officer, as referred to in these regulations, to see that the balance of property or stores at date of the previous return is correctly brought forward in such account; that all property or stores since received have been duly brought to account; that all property or stores issued, transferred, sold, or written off are correctly entered; that each transaction is fully supported by the proper voucher; that the balance of property or stores in hand at date of the account is correctly stated and properly authenticated; that in all respects the account coincides with the Departmental Property or Stores for Issue Ledger; and that the proceeds of all stores sold, and the amount of all stores surcharged to officers, are received and brought to charge in the Receiver-General's Account.

47. It will be the duty of all officers in charge of "departmental property" or "stores" to afford all such information and assistance as the Controller and Auditor-General, or any Inspector or other officer appointed by him, may at any time require as to any stores which may have been or may be in his charge, or as to any account or other matter in any wise connected with the management of the public stores, or the inspection thereof.

*Sub-Regulations and Instructions.*

48. Heads of departments may make such additional regulations and may issue such instructions as to the receipt, custody, issue, sale, expenditure, and mode of accounting for public property and stores as, not being inconsistent with these regulations, may be found necessary for departmental purposes.