procured from England, those bought in the colony, and those received into store after being on issue. All stores coming in are accompanied by invoices, which are checked against the goods by the Storekeeper, and sent on to the Colonel Commandant.

All issues are made on requisitions coming from the Quartermaster, and approved by the Colonel.

The first book kept in the store is the Day-book, in which is entered simply the date, the description of the article, and, in two columns, the receipts and issues. From this Day-book is posted monthly the Store Ledger, which is the ordinary form of ledger kept in all military stores, and in which each description of article is entered in a separate column. At the end of each year each column is totalled, the issues substracted from the receipts, and the balance carried forward to the next year. The Storekeeper makes periodical returns to the Colonel Commandant of all stores issued.

The books kept in the Colonel's office are as follows The Check Department-book is an account of all the money expended, under the heads of the different items as shown in the Estimates, in the vote for Military Defences. All the expenditure is entered, and, at the end of the year, totalled and substracted from the votes. Where liabilities have been incurred under a vote, but the money has not been actually expended, the unexpended balances are carried forward for use during the ensuing year, in other cases the balances are allowed to lapse. This book will, of course, show at any time the unexpended balance of the vote. The Store-book is entered from the invoices, and shows all the stores received, it is ruled off yearly, and the final issues, as shown by the Storekeeper's and Quartermaster's returns, being substracted, the balance is carried forward. The Distribution of Equipment-book is entered from the Quartermaster's and Storekeeper's returns also, and shows in separate columns what stores are "on issue," and where, and what are still in the store available for use, the yearly totals agree with the balances as shown in the Store-book. The Storekeeper's returns of issues are checked against those of the Quartermaster, and his returns of stores absolutely expended, such as ammunition, &c., are checked against the returns of the Master Gunner and those of the officers in charge of practising parties, showing the stores actually used by them.

Stock is taken at least once a year by a board of officers specially appointed for the purpose by the Colonel Commandant.

Stores, returned from being "on issue" as unserviceable, are not, as in the Ordnance Store in New South Wales, brought on the books again, but are written off the books as finally expended; and are sold annually by public auction, the proceeds being carried to Miscellaneous Revenue.

The Railway Store.

The railway stores in South Australia are purchased out of a Suspense Account, which appears to be operated upon without any Parliamentary authority, and to have no established limits. The votes taken on the Estimates for stores are charged, not with the stores purchased, but with the stores expended. The Suspense Account is debited with the stores purchased, and credited with the stores issued, the values of which are charged to the votes, the balance being the stores on hand.

All stores procurable in the colony are bought under local contracts entered into yearly; the rest are purchased in England through the Agent-General. Tenders are called for in all cases for the supply of goods the price of each article must be specified in the tender, but that tender which shows the lowest total on the whole, for all the goods comprised in it, is generally accepted. Orders on the contractors are issued by the Storekeeper The contractor delivers the goods at the store with an invoice and cart-note, and takes a receipt for them, the invoices are checked with the list of contract prices and posted in a book for record, and the cart-notes, after being checked against the goods by the Store-