

8. If such further stores are obtained by purchase, whether at the seat of Government or elsewhere, then the entry in the Stores for Issue Ledger shall be made from the certified abstract or account of the person or persons by whom the stores were supplied, and the folio or folios of the Stores for Issue Ledger in which the entry referred to is made shall be noted on the abstract or account of the articles supplied.

9. The Under Secretary, or other officer empowered to authorize the payment or credit of such abstract or account, shall, before authorizing such payment or credit, certify that the articles set forth in the account have been debited in the Stores for Issue Ledger to the officer in whose charge such stores have been placed; but he shall in no case sign such certificate until such entries have been made, or without seeing that the page of the Stores for Issue Ledger in which such entries have been made is noted on the abstract.

10. In the case of property or stores purchased at places beyond the colony, the abstract or account of which is presented for credit prior to the reception of the goods, and, consequently, before they can be charged to the account of the officer to whose charge they are consigned, such property or stores shall be entered in the Departmental Property or Stores for Issue Ledger, to an account called the "Property (or Stores) *in transitu* Account," from which account they are to be transferred to the officer to whose charge they are consigned so soon as they shall have arrived.

*As to the Inspection of Departmental Property and Stores.*

11. All "office or departmental property" shall be inspected once at least in every year, and all "stores for issue" shall be inspected half-yearly. Such inspections shall be made by such person, at such times, and in such manner as may be directed by the Controller and Auditor-General, and in the presence of the officer in charge of such property or stores.

12. The property or stores found to be in possession shall, immediately after the inspection, be compared with the Departmental Property and Stores for Issue Account, to be kept by such officer as hereinafter directed; and a report as to any excess or deficiency, as to the condition of such property and stores, and the manner in which the same are kept, with any other information or remarks which the circumstances may appear to call for, shall be forwarded to the Controller and Auditor-General by the inspecting officer.

13. Arms, accoutrements, ordnance, and other departmental property in charge of officers in command of Militia and Volunteers, but "issued on service," are, for the purpose of these regulations, to be inspected once in every year at some date between the 1st January and the 31st March. In forwarding claims for capitation, officers in command of corps will certify at the foot of each roll that such inspection has been made, and will append a list of all articles "issued on service" not produced at such inspection, in order that their value may be deducted from the capitation payable.

*As to the Receipt, Custody, Disposal, and Mode of Accounting for "Departmental Property."*

14. Every officer having "departmental property" in his charge shall keep a "Departmental Property Account Book," in which he shall forthwith enter (in such tabular or other form as may be most convenient) the whole of the departmental property in his charge at the date of his latest Departmental Property Return, and in which he shall likewise enter, immediately on receipt, all further departmental property from time to time coming into his charge.

15. If such property shall be obtained by purchase in the district, he shall certify on the abstract or account of the person from whom the articles were obtained that they have been entered in his Departmental Property Account Book, and shall then forward such abstract to the head of the department at Wellington for payment. If received from store, he shall certify to the same effect on the receipt to be forwarded to the officer from whom the stores were received. But in neither case shall he sign such certificate till he has himself compared the entry in the Departmental Property Account Book with the abstract or receipt as the case may be, and has verified the same by writing his initials at the foot of the entry.

16. All "departmental property" used in or by any local office or department is held to be in the charge of the local head of the department, who will be held responsible for its safe custody and proper preservation.

17. In any case in which the local head of a department shall find that the departmental property in his charge includes articles in excess of or is unsuited to his requirements, and in any case in which such property has become unserviceable, it will be his duty forthwith to report the same to the Under Secretary or permanent head of his department, who will thereupon instruct him as to the disposal of such property.

18. In cases in which departmental property is alleged to be unserviceable, such property shall, where practicable, be surveyed before being condemned.

19. Under authority obtained from the Under Secretary or permanent head of the department, but not otherwise, departmental property in excess of or unsuited to requirements may be transferred to some other office or department, and, under the like authority, stores which have been condemned as unserviceable may be sold or destroyed.

20. In the case of a transfer of property to some other department, the receipt of the officer to whose charge it is transferred must be obtained before "writing off" the articles from the Departmental Property Account.

21. In the case of sale or destruction of unserviceable property, the letter of the Under Secretary or permanent head of the department authorizing such sale or destruction will be sufficient authority for writing off such articles from the Departmental Property Account. But in no case is any article to be "written off" such account except by the authority referred to.

22. Sales of unnecessary or unserviceable stores are, unless otherwise directed, to be made by public auction; and it will be the duty of the officer charged with the custody of such stores, on receiving from the auctioneer the proceeds of the sale, to pay the same to the Public Account, and to forward a bank receipt for the lodgment, together with the auctioneer's account sales, to the Receiver-General, with a reference to the authority directing the sale.