

23. Every officer in charge of departmental property shall forward to the Under Secretary or permanent head of his department a half-yearly account of such property, made up to the 30th June and 31st December in every year. Such account must specify in detail all departmental property in charge of the officer at the date of his last preceding return, the several articles received, issued, and "written off" since that date, and those remaining in charge at the date of the return.

24. This account must be made out from the Departmental Property Account Book, and must be supported by a declaration, made and signed in the presence of a competent witness, that it agrees with the entries in the said account book, that it contains a true and complete statement of all departmental property received into, issued out of, or remaining in his custody, during the period to which such account shall relate.

25. All entries of articles "written off" must be vouched for by a reference to the letter or memorandum authorizing the writing-off of such articles—in the case of sales, by a reference to the letter transmitting the account sales and bank receipt; in the case of transfer to some other office, by the receipt of the officer to whose charge they have been transferred; and, in the case of their being destroyed, by the certificate of an officer in whose presence they were destroyed.

26. On receipt of the accounts of any officer in charge of departmental property, the Under Secretary or officer in charge of the Departmental Property Ledger shall compare the account with that ledger; and, after seeing that the property received, transferred, sold, or written off during the period is correctly entered and properly vouched for, he shall enter in the ledger under their proper heads the total of all articles sold, transferred, 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 the Receipt, Custody, Disposal, and Mode of Accounting for "Stores for Issue."*

27. Every officer holding "stores for issue" shall keep a "Stores for Issue Account Book," in which he shall forthwith enter (in such tabular or other form as may be most convenient) the whole of the "stores for issue" in his charge at the date of his latest "Stores for Issue Return," and in which he shall also enter, immediately on receipt, all further "stores for issue" from time to time coming into his charge.

28. If such "stores" shall be obtained by purchase in the district, he shall certify on the abstract or account of the person from whom the "stores" were obtained that they have been entered in his Stores for Issue Account Book and shall then forward such abstract to the head of his department at Wellington for payment.

29. If the "stores" have been obtained from store, he shall certify to the like effect on the receipt to be forwarded to the officer from whom they were received. But in neither case shall he sign such certificate till he has himself compared the entry in the Stores for Issue Account Book with the abstract or receipt, as the case may be, and has verified the entries in the book by writing his initials at the foot of the entry.

30. All "stores for issue" are held to be in the custody of the local head of the office or station at which they are held, unless there be a duly-appointed Storekeeper attached to such office or station. It will, in either case, be the duty of the officer in charge of such stores to see that they are secured against loss or damage of any kind.

31. "Stores for issue" are to be issued only on the authority of the permanent head of the department, or of his delegate acting under regulations sanctioned by the Minister controlling the department.

32. In any case in which the "stores for issue" are in excess of, or are unsuited to, the requirements of the office or department by which they are held, and in any case in which such stores shall have become unserviceable, it will be the duty of the officer in charge forthwith to report the same to the permanent head of his department.

33. Under authority to be obtained in each case from the permanent head of the department, but not otherwise, "stores for issue" in excess of requirements, or which have been pronounced unsuitable, may be transferred to some other office or department; and, under the like authority, "stores for issue" which have been condemned as unserviceable may be sold or destroyed.

34. In all cases in which "stores for issue" are alleged to be unserviceable, such stores shall be surveyed before being condemned.

35. In the case of a transfer of excessive or unsuitable stores to another office or department, the receipt of the officer to whose charge such stores are transferred must be obtained before "writing off" the articles from the Stores for Issue Account Book.

36. In the case of a sale of unsuitable or unserviceable stores, or of the destruction of condemned stores, 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 stores from the "Stores for Issue Account." But in no case are "stores for issue" to be "written off" the account except by such authority.

37. Sales of unsuitable 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 to the Receiver-General a bank receipt for the lodgment, together with the account sales of the auctioneer, with a reference to the authority directing such sale.

38. Every officer in charge of "stores for issue" shall forward to the Under Secretary or permanent head of his department a quarterly account of such stores, made up to the 31st March, 30th June, 30th September, and 31st December, in every year. Such account must specify in detail all stores for issue in his charge at the date of his last preceding return, the several articles received, issued, or written off since that date, and those remaining in charge at the date of the return.

39. This account must be made out from the Stores for Issue Account Book, and must be supported by a declaration, made and signed in the presence of a competent witness, that it