

SESS. II.—1879.
NEW ZEALAND.

PUBLIC PROPERTY AND STORES

(REGULATIONS PROVIDING FOR THE PURCHASE, RECEIPT, SAFE CUSTODY, ISSUE AND ACCOUNTING FOR).

Laid before both Houses of the General Assembly, pursuant to Section 85 of "The Public Revenues Act, 1878."

As to the Purchase of Property and Stores.

1. Purchases of property or stores are to be made, whenever that course is practicable, under contract, and, if under contract, then only under contract entered into upon public tender duly invited by advertisement. No contract for continuous supplies shall be for a longer period than one year unless there are special reasons to the contrary, but fresh tenders shall be called for by public advertisement, and a new contract entered into in time to replace that which is about to expire.

Classification of Departmental Property and Stores.

2. Public stores are divisible into three classes—viz., (1) "Office or Departmental Property," (2) "Stores for Issue," (3) "Stores for Consumption."

The first class, "Office or Departmental Property," will comprise all office and departmental furniture and fittings, instruments, tools, implements, utensils, and all appliances *in use in, or used by, any local office or department.*

The second class, "Stores for Issue," will comprise stores of every description, *held by any local office or department for sale, issue, or expenditure,* such as railway, telegraph, or other material, arms and accoutrements, ammunition, lighthouse stores, &c.

The third class, "Stores for Consumption," will embrace all stores *held by any local office or department for its own consumption,* such as stationery, fuel, oil, kerosene, tallow, cotton-waste, paints, tar, pitch, varnish; all articles of food used in gaols, hospitals, lunatic asylums, barracks, steam vessels, and the like; hay, corn, fodder, drugs and chemicals, ammunition, &c.

As to the "Departmental Property Ledger," and "Stores for Issue Ledger."

3. Every Under Secretary, or other officer empowered to authorize the payment of accounts, shall keep in his office a "Departmental Property Ledger," in which he shall open an account with every officer under the control of his department having charge of "departmental property;" and in that ledger, after debiting the relative account of each officer with the "departmental property" in his charge at the date of the latest "Departmental Property Return" received from him, he shall charge the officer concerned with all further items of property from time to time placed in his charge.

4. If such additional property is issued from Store, then the entry in the "Departmental Property Ledger," shall be made from the "Stores for Issue Ledger" (hereinafter referred to), and, if obtained by purchase, whether at the seat of Government or elsewhere, then from the certified abstract or account of the person or persons by whom the articles were supplied; and the folio or folios of the Departmental Property Ledger in which the entry is or entries are made shall be noted in the one case in the Stores for Issue Ledger, and in the other on the abstract or account of the articles supplied.

5. The Under Secretary, or other officer authorized to sanction 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 duly entered in the Departmental Property Ledger; but he shall in no case sign such certificate until such entries have been made, or without seeing that the page of the Departmental Property Ledger in which such entries have been made is noted on the abstract.

6. Every Under Secretary, or other officer empowered to authorize the payment of accounts, shall keep in his office a "Stores for Issue Ledger," in which he shall open an account with every officer under the control of his department holding "stores for issue," and in that ledger, after debiting the relative account of each officer with all "stores for issue" held by such officer at the date of the latest "Stores for Issue Return," he shall charge the officer in question with all further "stores for issue" placed in his charge.

7. If such further "stores for issue" are issued from store, then the account of the officer to whom the issue is made shall be debited, and the account of the issuing officer credited with the stores issued.

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.

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

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.