

may be identified. Arms and accoutrements are made up into *sets*; each set receives a number, which is marked on each article of the set. This number is one of a series running from "1" upwards to the full complement of sets allowed to the corps. No blanks are left in this series of numbers, and if by chance an article be lost, that which replaces it takes the number of the set. The numbers have no connection with the *regimental* numbers of men who use the sets. The men are chargeable if they lose, make away with, or damage any article of their equipment. Unlike clothing, which varies in value according to its state of wear, the value of equipment always remains the same. Frequent inspections of the equipment by or under the orders of the C. O. are necessary to ascertain its complete efficiency or secure its timely repair. In the permanent corps the commandants are required to inspect and report semi-annually. For transfer of stores see R. & O. 78.

Certain articles of equipment have fixed periods of duration assigned to them, which are those for which they usually remain in a serviceable condition; but it by no means follows that at the expiration of these periods they are to be considered unserviceable; therefore no C. O. is justified in requiring to be relieved of certain articles of equipment simply on the ground that they have been in use this or that time. The application must be on the ground that they are unserviceable, no longer required, or that orders have been received for their return to Store. A C. O. may assemble a regimental board of officers to assist him with its opinion as to the condition of stores, but no *regimental* board can condemn stores. A district or garrison board is the only one that can do so.

No correspondence or memoranda, other than what is prescribed by regulations, should ever appear on the paper of a voucher. In the event of an officer receiving a consignment of stores which does not agree with the vouchers, he should return both receipt and delivery voucher (unsigned) to the consignor for alteration. He makes his remarks on a separate paper, which he sends with the vouchers.

When a corps leaves a station, it returns to the store department, by requisition, any stores which it may have received on loan or for local use, together with its ammunition, except so much as may be required to furnish guards and escorts with twenty rounds per man; but as a general rule it keeps all its equipment. The equipment ledger is the book containing the enumeration of all the equipment stores of the corps, and the account of their being taken on charge or struck off charge. The form of this book necessarily varies according to the branch of the service.

As soon as stores have been received and accepted as serviceable, they are entered as receipts in the proper columns on the debit side of the ledger. These entries will, for the most part, be of stores received from the store department, but there may be entries of stores received on transfer from other corps, or of articles of equipment manufactured regimentally, or of articles which, having been written off as lost or destroyed (by desertion or otherwise) are found and again brought on charge. The issues recorded in the equipment ledger are noted on the credit side in a similar manner to receipts, and will generally consist of entries of stores returned to store department as unserviceable, as surplus, or under direct instructions; exceptionally, of entries of stores transferred to other corps; or lost, deficient, destroyed, made away with, etc., when (after due formalities) authority has been received to write them off charge; or as expended. Unlike clothing, an article of equipment remains on charge in the ledger from the time it is received until it finally passes out of the corps. The "register of arms and accoutrements" is a book in which is kept a record of all the *sets* which are in possession of the men. Separate columns are allotted for the separate articles forming the sets, and one column gives the name and regimental number of the soldier holding each set. The articles are entered by inserting their dates of issue and not by their number since they all bear the same number.

The term "clothing" in its widest sense includes two sets of articles; the first consists of articles *specifically* termed clothing, which are supplied to each soldier at certain periods and never cease to belong to the Government; the other set of articles are termed "necessaries" which the soldier receives but once free, and which he must maintain at his own expense during his whole term of service.

Previous to sending in the requisition for clothing, the master tailor should make out a size-roll of all the men on the establishment. This document, which is attached to the requisition, give the measurement of the men necessary to secure the issue to the corps of the right quantity of garments of the appropriate sizes (Form 286). As soon as any consignment of clothing or necessaries arrives at the headquarters of the corps, a regimental board of survey is assembled by the C.O. in presence of which the packages are counted, opened, and the contents carefully examined and checked over with the packing notes or invoices. It is customary in the Imperial service for the board to be composed of the three officers next in seniority to the C.O. The board should test the size of

ready-made clothing by trying on not less than ten per cent. of them on men of corresponding sizes. Damages, deficiencies, excesses, discrepancies with sealed patterns, defects in workmanship, differences in size between any garment and the ticket upon it, are noted by the board and reported in the proceedings which it sends in to the C.O. If all is found correct the C. O. signs and returns the receipt voucher for the consignment. A regimental board cannot finally condemn any articles, but may reject them, recording its opinion that the articles ought to be condemned. The C.O. forwards this opinion, with any remarks, to headquarters. The clothing and necessaries after being passed by the board of survey, are stored in the quarter-master's store and entered on his books. They can then be drawn upon by requisitions signed by captains of companies.

All articles of clothing should be marked in the Quarter-master's store previous to issue with the soldier's regimental number, the abbreviated designation of the regiment, and the date of issue. Necessaries are marked with regimental number only. Soldiers requiring articles of clothing on payment obtain them from stock in regimental store. Quartermasters have no right to deal directly with the men. Their dealings are with the C. O. on the one hand, and the captains of companies on the other. A return should be made out monthly for the Paymaster showing the articles issued on payment and their value, and the total amount is deducted from the company pay list; a similar return showing the articles issued *in detail* and to whom issued is furnished to captains of companies, who debit the men with the amount in the ledger accounts. Thus no actual cash is handled in connection with the transaction. Acting on behalf of the C.O. the Quartermaster inspects all requisitions from officers commanding companies, etc., in order to ascertain that they are warranted by existing regulations; finding that they are, he makes the issue, taking a receipt for the articles. Compensation at the rate of two-thirds the value, may be awarded a soldier in the permanent corps, instead of a fresh annual issue, if his C. O. is satisfied that the clothing in the soldier's possession is fit for use for the whole of another year. A monthly return of clothing and necessaries (270) is forwarded to headquarters showing the stock on hand at the beginning of the month and the receipts and issues during the month and stock remaining. A receipt roll (No. 271) and are payment return (No. 11 S. B.) accompanies it and it is also ordered that the delivery vouchers from the store department shall be attached.

Each officer, n.c.o. and man is entitled to a free daily ration of bread, meat and groceries, except when absent on leave for more than three days, or when illegally absent, or when attached for rations to other corps, or when travelling and drawing an allowance in money. Prisoners in prison or cells get no rations from their corps, as they are rationed in prison or by the provost-sergeant. Men in hospital, if dieted by the hospital authorities, get no rations from their corps. All food required by the soldier over and above the government ration is provided by money stopped from the man's pay. Rations are drawn daily by the Q.M. from the supply officer or direct from the contractors. The demand is based on the ration returns prepared every day by the orderly sergeants of companies. The rations being brought to the ration stand, the orderly officer and Q.M. are there to receive them; the orderly men or "cooks' mates" are also present. The rations are inspected by the orderly officer, who must form his *own* opinion. Quartermasters are forbidden to deal with the *quality* of supplies, and are responsible only that the quantity is correct.

If the rations be considered by the orderly officer to be unfit for issue he reports the matter through the proper channel to his C.O., who causes a board to assemble. If the board reports favourably the rations are of course issued; if not, an equal quantity of provisions may be purchased directly, and the extra cost, if any, charged to the contractor. The rations for officers "in mess" are issued to the mess man (R. & O., 654-663). Forage is drawn for government horses, and under regulations by some officers when the horse for which the forage is drawn is *bona fide* his own property. The ration in quarters for permanent corps is 10 lbs. oats, 15 lbs. hay and 8 lbs. straw daily. An officer absent on leave may dispose of his horse for the time as he thinks fit, but he must cease to draw forage for such as he does not leave at the station, available to be employed for the public service, which means that a horse so left is available for the use of that officer only who performs the absent officer's duty, and not for that of any officer whom it may be desirable to mount. Straw is also required and issued for filling palliases and bolster cases of the men for bedding. In camp straw is sometimes issued without other bedding. Oat straw is the best for this purpose.

Fuel and light are issued according to scale (R. & O. 649-653). For the permanent corps special regulations are published. No officer or others living out of barracks is entitled to fuel or light. The unit of the ration is one inch running measure of an English cord of hardwood. This is equal to 12 lbs. of good hard coal or 14 lbs. of soft coal. The issues are as a rule made weekly, except to guard rooms; which are made