

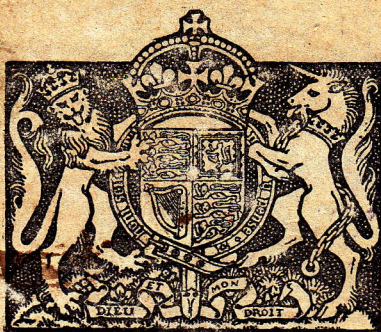
60

445

Library Library Copy

445

RECEIVED
MEDICAL'S OFFICE 445
RECEIVED



Medical Store Depot MANUAL

1941

CONTENTS.

	PAGE.
Chapter I Administrative and Executive duties	1—3
„ II Composition and General Organisation	4—6
„ III Personnel	7—11
„ IV Office Division	12—17
„ V Stores Division	18—33
„ VI Manufacturing Division	34—35
„ VII Precautions against fire and theft	36—38
„ VIII Receipts	39—48
„ IX Indents	49—52
„ X Administration of the grants for expenditure	53—57
„ XI Disposal of Stores	58—61
Appendices	63—113
Index	115—126

Medical Store Depot Manual, 1933

CHAPTER I.

ADMINISTRATIVE AND EXECUTIVE DUTIES.

1. *Control of Department.*—The direct control and the administration of the Medical Stores Department are vested in the D. G., I. M. S. who in all matters relating to discipline, management and administration is responsible to the Government of India in the Defence Department. The D. G., I. M. S. in conjunction with the D. M. S. in India, and the Q. M. G. in India, is responsible to the Defence Department for the supply of Medical and Veterinary stores and equipment to the Defence Services both in peace and war, and is the official Adviser to that Department on all questions connected therewith. In addition, on the Civil side, the D. G., I. M. S. is responsible for the supply of Medical and Veterinary stores to those Governments and Government aided Hospitals and Institutions and non-government hospitals (under local bodies), Indian States, Railways, Charitable Institutions, etc., which obtain stores from the Medical Stores Department.

2. *Appointment of Officers.*—The cadre of I. M. S. Officers in the Medical Stores Department will consist of 5 officers, and all appointments are open to either British or Indian Officers.

The appointment of each commissioned officer to the Department in the first instance as Deputy Assistant Director General (Medical Stores) of a Medical Store Depot, will be made subject to probation for a period of six months, by the Director General with the sanction of the Defence Department. Any subsequent orders regarding posting will be issued by the Director General.

The officer selected will normally in the first instance be appointed for a period of 4 years and will be posted to a 'non-manufacturing' depot at Lahore or Calcutta. From those who have thus served will be selected officers for the 'manufacturing' depots at Bombay and Madras where the tenure will also be 4 years, extensible by 1 year and even by another term if the Director General, Indian Medical Service considered it to be to the advantage of the State.

The Director General will dispose of all questions relating to appointments, promotions and leave within the Department subject to the conditions laid down hereafter.

Note 1.—Of the establishment of five I. M. S. officers in the Medical Stores Department the appointment of Assistant Director General (Stores) is a Civil appointment, whereas the four Deputy Assistant Directors General (Medical Stores) of the Depots at Madras, Bombay, Calcutta and Lahore are in military employ. But the entire expenditure on account of the pay and allowances of these officers is debitable to Defence Services Estimates.

Note 2.—The Deputy Assistant Director General (Medical Stores) at Lahore or Calcutta will normally be a Captain or Junior Major, I. M. S., and at Bombay or Madras a Major or Junior Lieut.-Colonel, I. M. S.

Note 3.—The tenure rules will not prohibit transfers from one depot to another if in the interests of State. These amendments so far as they affect the personnel will take effect from 1st April 1933.

3. *Appointment of Military Assistant Surgeons.*—The cadre of Military Assistant Surgeons in the Medical Stores Department will consist of one commissioned officer, three 1st Class Assistant Surgeons, and two 2nd or 3rd Class Assistant Surgeons, their distribution between the four different Medical Store Depots being as follows :—

Bombay	(i) one 1st Class Assistant Surgeon.
	(ii) one 2nd or 3rd Class Assistant Surgeon.
Madras	(i) one commissioned officer.
	(ii) one 2nd or 3rd Class Assistant Surgeon.
Lahore	one 1st Class Assistant Surgeon.
Calcutta	one 1st Class Assistant Surgeon.

The selection of Military Assistant Surgeons to the Medical Stores Department will be made by the Director-General, Indian Medical Service, and those appointed will be on probation for one year, in the first instance. An Assistant Surgeon on promotion to the 1st Class or to commissioned rank will revert to normal military duty when such promotion creates an excess in the cadre mentioned above.

Note 1.—2nd and 3rd Class Military Assistant Surgeons will, in the first instance, be posted as Assistant Factory Managers to one of the Manufacturing Depots at Bombay or Madras.

Note 2.—Assistant Surgeons reverted to normal military duty (on account of promotion to higher ranks and consequent excess in the sanctioned cadre) will be eligible for re-employment in the Medical Stores Department.

Note 3.—The above rules will not be applicable to those Assistant Surgeons of the Indian Medical Department who held permanent posts in Medical Store Depots on the 1st April 1938.

4. *Inspection by Director-General.*—The Director-General will make occasional inspections of the various Depots, and will submit to Government, annually, an Administration Report on the working of the Department during the previous financial year.

5. *Assistant Director-General, Indian Medical Service (Stores).*—The Director-General will be assisted by the Assistant Director-General, Indian Medical Service (Stores) who will visit all the Depots once yearly, and will report to the Director-General on any defects observed in their working. He will also be the Adviser of the Director-General on all matters connected with the Depots. The Officer selected for this post will be a Lt. Col., I. M. S. with Medical Store Depot experience.

6. *Location of depots.*—The Department is divided into 4 Depots of Supply which are located at Madras, Bombay, Lahore and Calcutta. The former two are classified as 'manufacturing' and the latter two as 'non-manufacturing'.

7. *Discipline.*—For matters of discipline, in respect of all persons subject to Military law the Deputy Assistant Director-General (Medical Stores) is in the position of a Commanding Officer; and each Depot for this purpose of discipline alone is under the General Officer Commanding the Military area in which it is located.

8. *Responsibility of D. A. D. G. (M. S.).*—The D. A. D. G. (M. S.) of a Depot is responsible to the Director-General, Indian Medical Service for the safety of all stores committed to his charge ; for the maintenance of an adequate and not more than adequate stock ; for the issue of stores which have been indented for under proper authority, and generally for the efficient working of the depot as a whole.

9. *Depot Manager and his duties.*—The Manager of a Depot will be a Military Assistant Surgeon.

He will supervise the work of the Stores Division of his Depot and will be directly responsible to the D. A. D. G. (M. S.) that it is efficiently carried out. In the absence of the D. A. D. G. (M. S.) he will assume temporary charge of the Depot.

All applications for leave, reports, complaints, etc., from the staff of the Stores Division will be made through him to the D. A. D. G. (M. S.).

10. *Factory Manager and his duties.*—The Factories attached to the Bombay and Madras Depots, respectively, will be managed under the orders of the D. A. D. G. (M. S.) by a duly qualified Chemist, who will be known as the Factory Manager and will be assisted by an Assistant Surgeon, the Assistant Factory Manager, who will superintend the routine work of the factory and act as its Manager in the absence of the permanent incumbent. He will also act as Depot Manager in the absence of the Depot Manager or when the Depot Manager is acting as D. A. D. G. (M. S.).

11. *Advisory Chemist.*—The Factory Manager in the Madras Depot is also the advisory chemist to the Department. He is provided with a chemical research laboratory and advises the D. A. D. G. (M. S.) of the manufacturing Depots, and the Director-General, Indian Medical Service in all matters of a technical chemical nature.

CHAPTER II.

COMPOSITION AND GENERAL ORGANISATION.

12. *The functions of the Medical Stores Department are :—*

- (a) To supply the Military Forces of India in peace and war with Medical and Veterinary Stores.
- (b) To supply Civil Government Institutions, Medical and Veterinary, Mission Hospitals, and such non-Government Institutions as are authorized to deal with the department, with the stores contained in the Priced Vocabulary of Medical Stores on payment.

N. B.—Government servants are also supplied with stores on payment when stocks permit, but no private persons may be supplied.

13. *Divisions of depots.*—There will be two main divisions in all depots—

- (a) The Office Division,
- (b) the Stores Division,

and in addition in the depots in Madras and Bombay there will be—

- (c) the Manufacturing Division or Factory.

The detailed composition of these divisions will be found in Appendix 1, pages 54, 56 and 58.

14. *Functions of divisions and sections—*

The functions of the various divisions, sections, etc., into which depots are organised are briefly as follows :—

The Office Division will carry out all clerical work not directly connected with the handling of stores.

15. *The Stores Division* will be divided into a number of sections designated by letters.

Sections A, B, C and D (and in Lahore and Bombay, H) will share between them the custody and care of all stores, and the different sections of the Priced Vocabulary will be divided among them as follows :—

Section A.—Priced Vocabulary Section No. 1 Drugs.

Section B.— } Priced Vocabulary Sections II to XII (except in the
Section C.— } Lahore and Bombay Depots which will have an additional
 Section H for Priced Vocabulary Sections XI and XII).

Section D.—Priced Vocabulary Section XIII (Bottles) and all Packing Material.

Section K.—Priced Vocabulary Section XIV (Dental Stores) in Bombay.

The distribution of Priced Vocabulary Sections between stores sections B, C and D will be left to the discretion of D. A. D. G. (M. S.), who will arrange it in the way most suitable to the layout of the buildings and other local conditions, with the proviso that all articles of any given Priced Vocabulary Section

must be contained in one Store Section, that the Stores of the Priced Vocabulary Sections bracketted below are stored together—

- { Instruments, Section II ;
and Veterinary Instruments, Section III ;
- { Appliances, Section IV ;
Veterinary appliances, Section VI ;
- { Dressings Section V ;
Veterinary Dressings, Section VII ;
- { Sundries Section IX ;
Veterinary Sundries, Section X ;

and that whenever articles appear twice in the Priced Vocabulary, their appearance in that Section to which their Priced Vocabulary numbers do not serially belong will be ignored.

The best arrangement is—

Section B.—Priced Vocabulary Sections II, III, IV, VI, VIII and in Bombay XIV ;

Section C.—Priced Vocabulary Sections V, VII, IX and X ;

and this will be followed whenever possible.

16. *Section E*—will carry out all work in connection with the issue of stores ; it will receive, check, and register indents, issue vouchers, and receipt vouchers for stores issued ; watch the return of the last ; split up and distribute indents to Stores Sections for compliance ; collect the stores when ready ; check them with indents ; pack them and despatch them.

For this purpose it will be divided into 4 Sub-sections as follows :—

- (a) The Registering Sub-section which will maintain registers of, and otherwise deal with, all indents, issue vouchers and receipt vouchers for stores issued.
- (b) The Assembling Sub-section which will collect the stores of all indents, check them with the indents and pass them to the Packing Sub-section. There is no assembly section at the Medical Stores Depot, Calcutta.
- (c) The Packing Sub-section which will pack all stores and pass them to the Despatching Sub-section.
- (d) The Despatching and Carrying Sub-section, which will despatch all stores by land or sea to their destination and fetch all stores consigned to the depot and awaiting collection at docks, railway depots, etc.

17. *Section F*—will be the receiving section and will receive and check for quantity and quality, and distribute to sections A, B, C, D and H, all stores received into the depot. In this section the Manager will personally examine all stores for condition and quality and will ensure that the number or weight of articles, as the case may be, is correct.

18. *Section G*—will be the verification Section and will progressively verify stock of all articles with stock holders balances thereof.

19. *Section H*—will be part of the organization of the Bombay and Lahore Depots only and in these depots will be the Mobilisation reserve and Field Equipment Section. It will maintain in good condition and ready for issue at any time the authorized Mobilisation reserve of Medical and Veterinary Stores, and will also undertake the care and custody of all stores in Priced Vocabulary Sections XI and XII.

20. *Section J—the Repair Section*.—The Repair Workshop will be a separate Section in the Madras Depot only. There will be a full-time clerk in charge of this Section who will be under the supervision of the Assistant Factory Manager—this Repair Workshop being a portion of the Factory.

21. *The Manufacturing Division*.—(In the Bombay and Madras Depots only) will consist of a Drug Factory which will manufacture Pharmaceutical preparations from raw materials available in India and also from certain imported ones.

22. *Caretaking and Sanitation*.—A sufficient number of chowkidars, yardmen and sweepers are provided in each depot for this purpose.

23. *Accounting*.—This will be done by a Depot Accountant and Clerks deputed to each depot by the Controller of Military Accounts of the area in which each depot is situated and under his control. Their books and records will always be available for the information of the depot authorities.

CHAPTER III.

PERSONNEL.

24. *The authorised establishment* for each Medical Store Depot is given in Appendix I-A, I-B, I-C, I-D and I-E, (pages 55 to 61).

The following classes of superior and inferior establishments are employed at Medical Store Depots.

The following are classed as *Superior Establishment* :—

Superintendents and Assistant Superintendents.

Assistant Chemists.

Office Clerks.

Stores Assistants.

Stores clerks.

Compounders.

Cutlers.

The following as *Inferior Establishment* :—

Foreman-Mechanics.

Electric Fitters.

Jemadars.

Tindals.

Record Supplier.

Daftries.

Office peons.

Electroplaters.

Carpenters.

Tinsmiths.

Turners.

Cooper.

Mechanics.

Cleaners.

Fitters.

Firemen.

Packers.

Laboratory hands.

Factory hands.

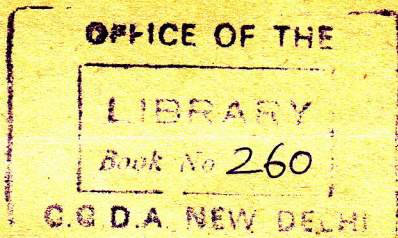
Bhishties.

Chowkidars.

Yardmen.

Sweepers.

25. *Casual labour*.—In addition to authorized establishments, permanent and temporary, daily or casual labour will be employed as required



from day to day up to a certain monetary limit which will be prescribed annually for each depot by the Director-General, Indian Medical Service, who will generally keep some portion of the funds placed at his disposal for this purpose in reserve for any special demand for extra labour which may arise in any depot.

26. *Appointments.*—When appointments in the Superior grade of a Medical Store Depot are made, conditions as to age and health, as laid down in Civil Service Regulations, paragraphs 49—51, will be complied with.

As regards educational qualifications, the standard obtaining at the time for similar appointments under the local government, will be required of candidates.

27. *Vacancies.*—When permanent vacancies occur in the authorized superior establishment (permanent or temporary) of a Medical Store Depot, candidates will be advertised for in the public press, and the best coming forward will be selected for the appointment.

This will usually mean the junior appointment, as, in the ordinary course the next senior in service, if in all respects fit, will be promoted to the vacancy; but if there is no one in the Depot fully qualified to fill the vacancy an outsider will be selected.

28. *Efficiency bars.*—For clerks of the office establishment, stores assistants and stores clerks, there will be efficiency bars at intervals of ten incremental periods. Routine clerks such as typists, despatchers and register-keepers, will ordinarily be stopped at the first efficiency-bar, though a few subsequent increments may be given in deserving cases.

29. *Service Records.*—A Service Book (or such forms as is used by the Local Government) will be maintained for every member of the superior establishment holding substantive posts, whether permanent or temporary, on a permanent establishment and Service Rolls (Form No.S.Y.-397) for inferior establishments under the similar circumstances.

In these records all particulars affecting the individuals such as promotion (permanent or officiating), reversions, leave granted, etc., will be noted and attested at the time by the D. A. D. G. (M. S.).

Note.—1. In the case of qualifying service prior to permanent qualifying service—extracts of departmental orders showing the nature of the temporary or officiating appointment to which, or in the chain of which the individual was appointed, will be attached to the Service Book.

2. D. A. D. G. (M. S.) will ensure that Service Books of personnel are properly maintained.

3. When an employee is transferred to another office, his Service Book should be sent to the head of the office to which he is transferred and not made over to him, nor it should be given to him when proceeding on leave.

30. *Compounders' qualifications.*—All compounders appointed to permanent or temporary posts, are required to produce evidence of having passed the provincial examination of the province, in which the Depot in which employment is sought, is situated, failing which, they will be examined by the D. A. D. G. (M. S.) who, after satisfying himself that the candidates' qualifications

are of the required standard, will submit the result of the examination to the Surgeon-General or Inspector-General of Civil Hospitals for scrutiny and the issue of a certificate.

For compounders the efficiency bar will be at Rs. 40 except in Bombay Depot where it will be at Rs. 60.

31. *Transfers of personnel.*—The establishments of the different Depots will not ordinarily be transferred from one Depot to another. All superior personnel are, however, liable for duty in any one of the Depots other than the Depot to which they are first appointed, to any extent required by the Director-General.

32. *Applications for leave.*—Applications for leave of all kinds, in or out of India, by D. A. D. G. (M. S.) and commissioned, and warrant officers of the Indian Medical Department will be submitted to the Director-General for sanction except in the case of casual leave up to 10 days, which may be authorized by the D. A. D. G. (M. S.) to applicants of the Indian Medical Department.

Applications for leave by all other employees will be dealt with in accordance with Civil Service Regulations.

33. *Promotions.*—Applications for the Director-General's sanction to the promotion of any of the depot establishment, must be accompanied by two statements, one showing the establishment concerned as it then stands, and the other as it would stand after the recommendation had been effected.

(a) Privilege leave can be granted by the D. A. D. G. (M. S.) of a depot to the superior clerical staff and consequent arrangements made, provided that no supersession is involved. In the latter case the orders of the D.G., I. M. S., should be obtained.

All cases in which furlough is applied for should be submitted for the orders of the D. G., I. M. S. with recommendations as to its grant and proposals for carrying on work.

(b) The orders of the D. G., I. M. S. should invariably be obtained to the entertainment of all clerks whether to fill permanent or temporary appointments or vacancies due to the grant of leave other than privilege. All other appointments (except I. M. D.) will be filled by the D. A. D. G. (M. S.).

34. *Applications for pensions (Military).*—Applications for pensions under Military Rules (Pension Regulation for the Army in India) will be submitted on I. A. F. A-311 by D.A.D.G.(M.S.) through the Controller of Military Accounts to the Director-General, Indian Medical Service.

35. *Temporary clerical establishment.*—No temporary clerical establishment may be entertained without the Director General's sanction. Applications for sanction to the retention of extra temporary establishment must be submitted to the Director-General two months before the lapse of the original sanction.

35-A. *Applications for Pensions (Civil).*—Applications for pensions by Civil employees under Civil Service Regulations will be disposed of according to the procedure laid down in the India Army Order, No. 498 dated, the 4th August 1928.

Note.—The Director-General, Indian Medical Service exercises the powers of a Local Government in respect of the pensions to the civilian subordinates under the Civil Service Regulations.

36. *Intra-depot transfers.*—No transfers of personnel between office and stores divisions will ordinarily be permitted, except those of store clerks to office clerks.

37. *Retirements.*—For age of retirement and conditions of grant of pension, and conditions of service generally, Civil Service Regulations apply to all the civilian element of the establishment.

38. *Confidential Reports.*—On Assistant Surgeons and Sub-Assistant Surgeons of the Indian Medical Department will be submitted by the D. A. D. G. (M. S.) to the Director-General by January 1st each year. The report will be submitted on I. A. F. 1-1122-A and in accordance with paragraph 30, Regulations for the Army in India, 1930.

Confidential reports on Superintendents, Assistant Superintendents, Clerks, Stores Assistants and Stores Clerks will be submitted to the Director General on I. A. F. (C. M. A.) 74 or 75 by the D. A. D. G. (M. S.) by the 1st April each year, the instructions on this form as to method of completion, etc., being duly complied with.

All adverse remarks in Confidential reports will be communicated to the person reported on and a note that this has been done duly entered in the report by the D. A. D. G. (M. S.) before the report is submitted.

39. *Security Deposits (Depot Staff).*—

The following employed permanently or temporarily will furnish security deposit as under :—

	Cash	Personal Security Bond.
	Rs.	Rs.
Class A. Superintendents and Assistant Superintendents of Office and Store Section . . .	1,500	1,000
Class B. Office Clerks and Stores Assistants . . .	750	1,000
Class C. Stores Clerks	500	1,000
Class D. Compounders	250	500

Those who have not yet completed the full quota of cash security will continue to pay in monthly instalments of not less than 1/10th or 1/20th of their pay as the case may be, until the cash deposits required are completed.

2. An employee on promotion to a higher grade will immediately increase the amount of his security bond to that required for the higher class to which he has been promoted. He will continue to pay not less than 1/20th of his pay until the cash deposit required for the higher class is completed.

3. A new entrant to permanent or temporary employment in the Medical Store Depot from 1st October 1940, will however before appointment adopt a fidelity policy in place of both the bond and the cash deposit laid down for the grade to which his prospective appointment belongs. A new entrant on promotion will also immediately increase the amount of his policy in accordance with clause 2 above.

4. Personal security bonds as detailed below shall be furnished by employees who are appointed to fill temporary leave vacancies at Medical Store Depots or extra temporary appointments sanctioned for a limited period.

	Rs.
Clerks	250 each.
Compounders	125 each.

They will not, however, be required to furnish any cash security deposit.

Note.—The temporary appointments contemplated in paragraphs 1—3 of this rule are those authorised by Government in the reorganisation orders of 1927.

5. A permanent employee in a Medical Store Depot, who has already deposited the necessary cash security, may, if he desires, take out a fidelity policy in place of the appropriate cash security deposit plus personal security bond; whereupon the cash security deposit will be refunded.

39-A. *Stock Verifier—Appointment of.*—One member of the staff from amongst Stores Assistants, Office Clerks and Store Clerks will be selected for the post of Stock Verifier. If the selection is made from Stores Assistants, Office Clerks or Store Clerks who were directly appointed as such they should have passed the first efficiency bar. The man so selected will be changed at the discretion of the D. A. D. G. (Medical Stores), but he should not hold the post for less than one year or more than three years.

The total emoluments of the holder of this appointment must not exceed Rs.150/-.

All changes in the post of Stock Verifier will be reported to the Assistant Director-General, I. M. S. (Stores).

CHAPTER IV.

OFFICE DIVISION.

40. *Opening of letters.*—All covers will be opened and stamped with the date seal in the presence of the D. A. D. G. (M. S.), who will then initial the contents and pass them to the Office. He will deal with secret and confidential correspondence in accordance with paragraph 782 of Regulations for the Army in India.

41. *General.*—The Office will be in charge of the Office Superintendent, who is responsible for all correspondence, and the rendering of all returns on due dates (*vide* Appendix VII). As soon as the letters are received by him he will read them and note for necessary action any orders of the D. A. D. G. (M. S.) made thereon. All letters will then be passed to the Registration Clerk for registration on Form No. S-31, and will thereafter be distributed as noted by the Office Superintendent to the Sections concerned in the Distribution Register of inward letters (M. S. D. Form 66), the particular attention of Clerks and Section Superintendents being drawn to papers requiring immediate attention. All correspondence from the office of the Director-General, Indian Medical Service will have priority over other ordinary correspondence.

Indents and Vouchers will be passed to the Assistant Superintendent Section E, his attention being drawn to urgent indents. After registration by the Indent Clerk, Indents will be sent in due course to the Stores Section for compliance.

42. *Drafts.*—All important letters—other than those drafted by the D. A. D. G. (M. S.) himself—will be drafted by the Office Superintendent, who will also approve of, and attest by his initials all other letters (with accompanying returns, documents, etc.) before submission to the D. A. D. G. (M. S.) for approval. Replies to routine letters will be drafted by the Clerk or Superintendent of the Section concerned. The number of enclosures if any will invariably be shown in the margin of drafts and copied into “fairs” and the letter despatcher will be responsible that the number stated are despatched.

43. *Registration.*—The Registration Clerk will give to each letter or document he receives a serial number in the Inward Register (Form No. S-31) and he will mark the same number on the letter or document itself.

44. *Superintendents, Stores Assistants or Clerks of Sections on receiving letters* which concern them will initial for them and record the hour and date of receipt in the Distribution Register of the Registration Clerk (M. S. D. Form 66) and enter them also in their own hand-book (M. S. D. Form 66). They will then take such action as the letters require, and will either put up a note for the D. A. D. G. (M. S.), or draft a reply for his approval. The note or draft attached to the original document will then be returned to the Registration Clerk who will initial for it in the Stores Section hand-book.

45. *Copying.*—All correspondence drafts after approval by the D. A. D. G. (M. S.) will be sent to the Typist for fair copying. The fair copies (one carbon) will be made and will then be checked with the drafts and any errors

corrected, and index (or file) number will then be assigned to the two copies, and the fair copy, with all enclosures for despatch attached to it and the carbon copy submitted to the D. A. D. G. (M. S.) for signature. The carbon copy will be initialled and retained on the file as the office copy of the draft.

After signature by the D. A. D. G. (M. S.) the fair copy with its corresponding office copy will be given to the Letter Despatcher, who will assign to it serial number in the Outward Register (Form No. S-32), and will mark the same number on both the fair copy and the office copy.

46. *Filing*.—The Letter Despatcher will dispose of the fair copy and will pass the office copy to the Records Clerk for filing through the Registration Clerk who will make an entry in the Inward Register opposite to that to which the fair copy is a reply, giving outward register number, and against the entry in the outward register the index number and subject letter which indicates where the paper is filed. In the event of a letter or document not requiring a reply, the entry opposite to it in the Inward Register will consist of one number only, viz., the Index (or file) number. That will indicate that the letter in question has been filed.

47. *Papers with clerks, etc.*—Clerks or Superintendents of Sections will usually keep papers under consideration in their possession on open files, but should a file remain open for some time, they will lodge the papers with the Records Clerk for safe custody, making a note in their hand-book of the action taken. They will on no account keep closed files with them. Papers taken from the Records Section for reference will be returned directly after action has been taken.

48. *Arrears of correspondence*.—Correspondence remaining undisposed will be entered in a register (M. S. D. Form 65) and submitted weekly to the D.A.D.G. (M.S.) for orders.

49. The Manager will have access at all times to any correspondence he may require.

Records.

50. *Files*.—will be stored in the Records Section in pigeon holes of which the number correspond to the Index numbers which the files bear—a list of which numbers will be maintained in the Records Section Index.

Papers—will be stored according to the following system:—

All papers (with exceptions detailed hereafter) will be pigeon-holed according to the Officer or Institution they come from or are addressed to, *e.g.*,

Pigeon holes are reserved for correspondence between the Depot and the office of the Director-General, Indian Medical Service. One or more pigeon holes are reserved for each institution which has a sufficient amount of correspondence to warrant it. Every correspondent has a permanent index number *e.g.*, Director-General, Indian Medical Service, may be 255, the Controller of Military Accounts 252, Officer Commanding, British Military Hospital, Mhow, 6, and all the papers of any given correspondent are stored under that number in the pigeon hole or holes reserved for him.

His correspondence for each year is divided into a number of subjects and each subject has a file letter, *e.g.*, S. Supplies; Est. Establishment, etc., and is kept on a separate file.

51. *The Records Clerk*—is responsible for indexing and placing the papers in their proper places. The more important papers—as distinct from the less important and routine ones—may be indexed and pigeon-holed under subjects (*vide* list attached).

52. *Dummy slips*.—When the Records Clerk is asked for a file or a paper he must, when issuing it, replace it by a “Dummy” slip on which he records date of removal, subject, index number and for whom removed; when papers are replaced he destroys the “Dummy” slip. He must look through his files periodically, noting dates on “Dummy” slips, and, in the case of all those above 14 days old he should enquire from the person who has them, where they are, the reasons for retention, and the approximate date on which return may be expected.

53. *Files to be marked*.—All cognate correspondence will be placed in the same file cover which will be marked on the outside with the index number, subject and year.

The correspondence of two or three years can be preserved in this way in each pigeon hole if a fairly large pigeon hole is provided.

54. *Subject-heads*.—The following are some suggestions:—

Accounts—Factory.

Accounts—Store.

Application—for appointments.

Application—for leave.

Auction.

Audit—Ledger.

Stock Journal.

Bills.

Allowances.

Appointments.

Bills—Contractors,

Firms.

Other Departments.

Board of Survey.

Budget—Europe.

Local.

Books and Periodicals.

Bottles.

B.—(General.)

Contingencies.
 Contracts.
 Circulars.
 Chemical Analysis.

C.—(General).

Deposit—Assistants.
 Contractors.
 Depot Extension.
 Depot Working.
 Engine.
 Establishment.
 Estimates Civil.
 Economy.
 Field Equipment Ordinary.
 Field Equipment Veterinary.
 Forms and Books.
 Forest Supply.
 Furniture.

F.—(General).

Government Orders.
 Home Indent.

H.—(General).

Indents.
 Inspection.
 Instruments and Appliances—Human.
 Veterinary.
 Jails.
 Leave.
 Loans—To other Depots.
 From other Depots.
 To Hospitals.
 Ledger.
 Losses.
 Missing stores.
 Medicines.
 Miscellaneous.
 Machinery.

N.—(General).

Nickel-plating.

O.—(General).

Purchases.

Packing Accounts.

Pension.

Pay and Allowances.

Priced Vocabulary of Medical Stores.

Printing.

Preparation and manufacture.

Provident Fund.

Q.—(General).

Repairs.

Returns—To Director-General, Indian Medical Service.

To Controller.

Miscellaneous.

Recoveries.

Returned stores.

Reports.

R.—(General).

Sanction.

Supplies.

Surplus Stores.

Stock-taking.

Stationery.

S.—(General).

Tenders.

Tablets.

Transport.

Thefts.

S.—(General)—contd.

Unserviceable articles.

Unauthorised articles.

Valuation.

Vouchers.

Verification of stock.

Works—Minor.

Military.

War.

*W.—(General).**X. Y. Z.*

55. *Care of Cash.*—A General Cash Account on I. A. Form A.-125 in which will be entered all cheques or cash received and all payments made will be maintained by one of the office clerks under the general supervision of the Office Superintendent.

A Contingent Account on I. A. Form A.-481 will be maintained by the Manager or Office Superintendent and the total expenditure shown therein will be entered at the end of each month in the general cash account. The contingent account will be recouped from time to time by submitting bills for payment to the Controller of Military Accounts.

56. *Cashing Cheques.*—When "Bearer" cheques or cash are sent to the bank or outside the depot for any purpose, or, when cheques are sent to the bank to be cashed, they will on no account be entrusted to any one the cash value of whose security deposit does not exceed the value of the cash *plus* the cash value of the cheque or cheques. Where no clerk or subordinate with the requisite security deposit is available, the Manager or other warrant officer, or, in their absence the D. A. D. G. (M. S.) himself, will undertake the mission—(*vide* Regulations for the Army in India, 1925, paras. 844, 846 and 856).

CHAPTER V.

STORES DIVISION.

57. *Duties of those in charge of Sections.*—Superintendents, Assistant Superintendents, or Stores Assistants in charge of Stores Sections will be directly responsible to the D. A. D. G. (M. S.) of the depot for the *safety*, the *correct level* and *good condition* of stocks of which they are in charge. They will bring it to the notice of the D. A. D. G. (M. S.) when their stocks require replenishment, in sufficient time to allow replacement to be made before actual depletion occurs, *i.e.*, when their stocks of imported or depot manufactured articles fall below 6 months' estimated requirements and their stocks of local articles below 2 months' requirements. They will also bring it to notice at once when their stocks are accumulating beyond their needs. They will examine all stores received in their Sections, and bring it to the notice of the Manager in the Receipt Section when any are not in a good condition or short or excessive in weight or quantity before they take them on their books. They will at once bring to the notice of the D. A. D. G. (M. S.) any stores that have deteriorated or become obsolete.

They should be cognisant of rising or falling expenditure in particular items and note unusual or abnormal demands not likely to be repeated and take these factors into consideration in submitting or scrutinising estimates of their requirements.

58. *Handing over charge of stocks.*—Whenever the charge of stock is made over by one person to another within a depot, a "Handing over" and "Taking over" certificate will invariably be prepared and signed by both parties concerned, and all such certificates will be filed and carefully preserved by the Manager who will assure himself that the stock holder assuming charge has satisfied himself that the stock he is taking over is correct and will report accordingly to the D. A. D. G. (M. S.). The absence of the Manager, however, will not absolve the person taking over of full responsibility for the correctness of the stores he has signed for.

59. *Intra-depot transactions.*—In all Intra-Depot transactions between Sections, Stores will be handed over on M. S. D. Form 74.

The person who hands over the stores will prepare in duplicate on this form a list of what he hands over. He and the person taking over will both sign both the original and duplicate of this form, the original being retained by the former, the duplicate being kept for record by the latter.

No person taking over will *sign for the contents* of any packages, parcels, etc., which will be entered on M. S. D. Form 74 with the contents shown against them in brackets thus :—One parcel (6 pair scissors)—; and it will be understood that the person taking over is signing for the parcel only and not its alleged contents. Any person however who does sign for the contents of a parcel, which have been declared in the form otherwise than in brackets as above, will render himself liable for the stated contents of the parcel as though he had opened the parcel and checked them.

60. *Handing over of Drugs to Assembling Sections.*—The above procedure will not apply to articles handed over by Section A (Drugs) to the Assembling Section for which the indent itself duly annotated will be the transfer voucher.

60-A. When stores are passed from the Receipt Section to other Sections the proviso regarding contents of packages will not apply; in this case all stores will be fully described and the person taking over, on signing, will be responsible that they are correct in every particular as described.

61. *Use of Priced Vocabulary number on all occasions.*—The Priced Vocabulary No. will be used in every case on M. S. D. Form 74 as well as on all Indents, Vouchers, and similar forms in Depot use.

Bin Cards.

62. *Bin Cards.*—All stocks in the depot will be accounted for on bin cards (M. S. D. Form 80). There will be a separate bin card for each item. At the heading of the Card will be entered the name and Priced Vocabulary number of the item. These cards will be maintained by Stores Clerks under the supervision of the Superintendent of the Section.

On the Bin cards will be posted daily all "Issues" made from the Section and all "Receipts" of stores into the Section. *The average annual expenditure* will be entered at the top of each card and a running balance of the stock in hand will be maintained. *The Section Superintendent will be responsible that the actual stock in hand corresponds with this balance at all times.*

63. When a Section Superintendent finds that the stock of a certain item requires replenishment (*vide* paragraph 56) he will note his requirements in his "Demand Register" (M. S. D. Form 19), whether the stores required are to be purchased in contract or out of contract. This register will be submitted to the D. A. D. G. (M. S.) for his orders weekly or in urgent cases, at any time.

64. *Periodical examination of stocks.*—Section Superintendents will periodically examine stocks of perishable articles, and insure that they are kept fresh and at the lowest possible level, and particularly that the older stock issued before the newer.

65. *Stocks liable to theft.*—All stocks which are particularly liable to theft or pilferage will be kept under lock and key.

66. *Section A.*—Drugs Section. This Section will generally be divided into a Bulk Sub-Section and a Retail Sub-Section.

67. *The Superintendent* will exercise general supervision and will keep, in his personal custody under lock and key, cocaine and other drugs, traffic in which is restricted by law, and which are therefore particularly liable to be stolen.

Other valuable drugs and poisons will be kept separately with special precautions. All poisons will be conspicuously labelled as such.

67-A. All dry articles and of fluid drugs, Acid Hydrochloric, Acid Nitric, Acid Sulphuric, Carbon Bisulphate, Carbon Tetrachloride, Chloroform, Glycerine,

Glycerinum Pepsine, Glucose, Mel Depuratum, Canada Balsam and Canada Balsam in Xylol, Oleum Gaultheriac will be issued both in bulk and in retail by weight. All other fluid articles will be issued (a) if *in retail* by measure and (b) if in *bulk* by weight or measure in original containers according as they are received in the Depot by weight or measure.

Paraffinum Liquidum will be issued both in bulk and in retail by measure only.

By weight 1 lb. will be taken as equal to 7,000 grains by avoirdupois weight. By measure 1 gallon will be taken as equal to 10 lbs. or 160 ounces and 1 ounce as equal to 8 drachms.

Bulk Drugs Sub-Section.

68. *On taking over drugs from the Factory* the Superintendent will see that the particulars on the labels are complete and correct.

69. *Hours of work.*—This sub-section will be open at certain specified hours daily for the issue of stores to the retail sub-section and other sections of the Depot. Such issues will be made on M. S. D. Form 74. Bulk receipts will be taken, and bulk issues on indents, made at any time during the working day of the Depot.

70. *Alcohol.*—Before taking any alcohol into stock the Superintendent will have it *measured and tested in his presence*—the *specific gravity and strength* being taken either by the local Excise Inspector, or in the laboratory of the Depot.

71. *Measuring and reducing spirit.*—All spirit, etc., will be measured off as soon as possible after receipt, in the presence of the Superintendent, and, whenever possible, of an agent of the contractor. *The register of spirit received (M. S. D. Form 73) will be completed.*

72. All spirit before being issued, either on requisition or to the laboratory, will be reduced to the required B. P. standard. This reduction will be carried out by the Factory Manager, or in depots where there is no Factory, by the Depot Manager who will be responsible that the spirit is of correct B. P. strength and that any gain that accrues from reduction to this strength is duly credited to Government.

Retail Sub-Section.

73. *Valuable drugs* will be kept under lock and key.

74. *Compounders' duties.*—Each compounder will be provided with a dispensing counter, scales, measures, and all necessary equipment. Scales will be tested every 6 months by the Manager and each compounder will keep a card, showing under the initials of the Manager, the date upon which his scales have been tested. A list showing the drugs dealt with by each Compounder will be attached to his counter. Each evening his last duty will be to clean up his counter. *No compounder shall, on any account, have more than one bottle, jar or other container of any one drug open at the same time.*

75. *Compounders' accounts.*—Every compounder will keep an account on M. S. D. Form 80 (Bin card) of his receipts and issues. *He will sign M. S. D. Form 74 for all receipts and quote its serial No. against each receipt entry on his bin card. The Superintendent of the Section will periodically check these Serial Nos. and see that all have been entered.*

76. *Poisons.*—One table in a separate room, or partitioned off from the others, will be devoted entirely to poisons, and no drugs other than recognized poisons will be dealt with at that table and no drugs which are recognized poisons will be dealt with on any other table. Thus every container issued from that table will bear a red label and be marked "Poison" and the Compounder in charge of it will never handle white labels in any circumstances. This will ensure that all poisons issued from a depot are so labelled. *In addition in the Factory all "Red labels" will be initialled by the person responsible for the bottling of the drug.*

The Drug Section Superintendent will scrutinize each red-labelled bottle and refuse to take over any from the Factory that are not so initialled.

77. *Compliance with indents.*—When indents are received for compliance they will be taken up ordinarily in order of receipt. Labels will be made out by the "Label writer," and distributed to the compounders several according to the list of drugs they deal with. Compounders will then weigh or measure the medicines, and put them into bottles, or other containers and label them. Each will then see that his packer corks each bottle, and applies wax, capsule, wire, etc., as may be necessary. The articles of each separate indent will then be grouped, checked from the labels, and set aside ready for handing over to the Assembling Sub-Section when called for.

78. *Attendance on depot sick.*—One of the compounders will, in addition to his other duties, be detailed to dispense to the daily sick of the establishment, the medicines ordered for them by the Medical Officer appointed by the D.A.D.G. (M.S.) for that purpose.

SECTION B.—(P. V. SECTIONS II, III, IV, VI, AND V).

Instruments and Appliances, Surgical and Veterinary, etc.

79. *The Section Superintendent* will exercise general supervision over his Section and will examine all stores before issue. He will see that the latter are in good condition, and that all small or fragile articles are put up into suitable parcels, clearly labelled with their contents, before being handed over to the Assembling Sub-Section.

80. *Loans, records of.*—He will keep a register of any articles issued on loan on M. S. D. Form 30, and see that such articles are returned, "within a normal limit of six months" *vide* para. 349, Regulations for the Medical Services of the Army in India, 1930, and in good condition.

81. *Repairs.*—He will keep a Repair and Return Register in a form approved of by the D. G., I. M. S. and issue all articles for repair on Deposit Vouchers either to the Repair Workshops (which will be under his control) or to a contractor as the case may be. When repairs are done by a contractor

a rate enquiry on M. S. D. Form 109 will first be issued by the Officer to all such contractors on the Depot list and the work will be given to the cheapest contractor whose work is reliable.

82. The Section Superintendent will see that all articles are returned duly repaired in a reasonable time, any delay being reported to the D.A.D.G. (M.S.).

83. Care of stock.—The stock in this Section should where possible be arranged in glazed cupboards and as far as possible in the order given in the Priced Vocabulary and each article will be examined and those that require it, cleaned and oiled, at regular intervals, the whole stock being gone over at least once in the year.

SECTION C.—(P. V. Sections V, VII, IX and X).

Gumbers.

84. The Section Superintendent will exercise general supervision of the section and will be responsible that all stores are issued in good condition. He will see that small and fragile articles are made up into suitable parcels, early marked with their contents, before being passed to the Assembly Section.

85. India rubber goods will be stored in a dark cool place and will be manipulated and stretched frequently. Every care will be exercised to ensure that the stocks of rubber goods are kept as low as possible to avoid loss by deterioration.

SECTION D.—(P. V. Section XIII).

Bottles and Packing Material.

86. Storage of bottles.—Bottles will when possible be stored in a special building fitted with bins or shelves for each type of bottle. Returned bottles should be washed at once and taken on charge.

87. The following containers when received into a Medical Store Depot with contents shall not be accounted for, and shall not be accounted for on issue unless they contain other than their original contents:—

Bottles.

Earthenware jars.

Casks.

Kegs.

Drums.

Tins of all kinds.

Tin linings.

Gunnies.

Such containers when issued with their original contents shall be marked by the Depot authorities "original container," on the Issue Voucher and will not be charged for by the Depot Accountant.

All other containers will be marked by the Depot authorities with the P. V. number or the P. V. number which most nearly answers their description and will be charged for at P. V. rates by the Depot Accountant.

Bottles and earthenware jars when emptied in the course of retailing in Sections shall if of P. V. pattern or nearly so, be handed over to the Packing Material Section on proper vouchers. If they are not of P. V. patterns and cannot be utilised again they should be handed over as "bottles or earthenware jars of sorts" to the unserviceable stores Section to be disposed of to the best advantage of the State.

This procedure will not apply to containers received from other Depot or other military institutions. In such cases, all containers which are not marked "original container" on the Issue Voucher will be accounted for on receipt in the priced ledgers as "containers in use" but will not be accounted for by the Depot authorities.

The procedure will not apply to packing cases, barrels or crates received with stores, which will continue to be accounted for as at present under paragraph 88; nor will it apply to empty containers of P. V. pattern purchased for stock.

88. *Packing cases, barrels or crates received in the Depot containing stores* when emptied in the Receipt Section, will be handed over to this Section on M. S. D. 74, on which the Priced Vocabulary No. (or size in feet super if the case is not a departmental one) and the condition—serviceable or repairable—of each case will be recorded by the Receipt Section. The condition and size in feet super—the latter indelibly—will be marked also on the cases in the Receipt Section.

The Clerk or Assistant Superintendent in charge of D Section will then take them on charge, have those marked repairable duly repaired, and those marked unserviceable, put up for the inspection of the D.A.D.G. (M.S.) with a view to having them written off and sold at the next auction sale of unserviceable stores, or used as fuel whichever is the more economical.

89. *Inspection and marking of Packing cases supplied by Contractors.*—Packing cases (new) when received from the contractor will be inspected and, if accepted, each will be marked with its Priced Vocabulary No. and taken on charge and entered up in the ledger cards. They will be issued to the Packing Section as required on M. S. D. 74.

90. *Recording of non-departmental packing cases.*—Non-departmental packing cases will be recorded on ledger cards and vouchers as packing cases of 8 (s. ft.) 20 (s. ft.) etc., representing their size in feet super as marked upon them, and will be priced by the Depot Accountant accordingly.

91. *Comparative expenditure of sizes to be watched.*—The Clerk or Assistant Superintendent in charge will watch the expenditure of packing cases and draw the attention of the D. A. D. G. (M.S.) to any undue preponderance in the expenditure of small packing cases.

92. *Section VIII of Priced Vocabulary.*—Laboratory Equipment (chemicals, culture media, stains, laboratory appliances, etc.). This Section of

the Priced Vocabulary will ordinarily be under Section B, but local conditions may necessitate another arrangement. This is left to the discretion of the D. A. D. G. (M. S.).

93. *Section XIV of Priced Vocabulary (Dental stores).*—Dental stores will be kept in the Bombay Depot only.

SECTION E.

Indents, Vouchers, Packing and Despatch.

94. *Sub-divisions.*—This Section will comprise the following sub-sections :—

- (a) Registering Sub-Section.
- (b) Assembling Sub-Section.
- (c) Packing Sub-Section.
- (d) Despatching and Carrying Sub-Section.

Sub-Section (a).

95. In this Section the indents will be sorted, registered and serially numbered in the order in which they are entered in the register (M. S. D. Form 29) and divided up into Annual and Supplementary. Separate Registers will be maintained for Annual and Supplementary Indents.

Military indents will be checked according to scale.

Annual Indents will then be split up into as many portions as there are Store Sections in the Depot, the four copies of each page being kept together and set aside for distribution to the Stores Sections when they are ready to deal with them. The provisions of this rule are not applicable to the Medical Store Depot, Rangoon.

96. *Indents to replace losses.*—All requisitions from military charges except the Air Force to replace loss, etc., must be accompanied by loss statements in accordance with paragraph 13, Financial Regulations for the Army in India, Part I.

97. *Incomplete or incorrectly prepared indents* will be returned to indenting officers for necessary correction with a "universal" reply Memorandum (M. S. D.-81) and a note to this effect made in the Indent Register. Attention is invited to paragraph 814 of the Regulations for the Army in India.

98. *Demands by telegrams.*—In the case of supplies made in compliance with telegram, 4 copies of I. A. F. Z-2096 will be prepared in the depot, and a covering indent will be called for from the party concerned if he fails to submit the same within a reasonable time.

99. *Daily progress report.*—A statement of the Daily progress in complying with indents will be submitted through the depot Manager, to the D.A.D.G. (M.S.) each morning for his initials; that for Annual Indents on M. S. D. Form 127 and that for Supplementary Indents on M. S. D. 128.

100. *Issue Vouchers.*—When the Annual Indents have been split up into portions and the stores sections are ready to take them in hand, they will (as being issue vouchers) be entered and serially numbered in the Issue Voucher Register (M. S. D. Form 31) in which all Issue Vouchers, 'Hereafter' Vouchers, Loss Statements and Expense Vouchers, will be entered.

101. *Each page of the Indent will be marked with its Issue Voucher No.* by means of a rubber stamp, as a guide to the Depot Accountant.

102. *Despatch of stores and receipt of receipt vouchers to be noted.*—There will be noted daily in the Issue Voucher Register the date of despatch of any consignment and the receipt of any receipted copies of Issue Vouchers.

If the receipted copy of the Issue Voucher has not been received 6 weeks after the despatch of the stores, the unit concerned will be called upon to forward it forthwith.

103. *Disposal of Receipt Vouchers.*—The quadruplicate copy of Issue Vouchers will on receipt back from the consignee be retained by the Depot while the triplicate copy will be passed to the Depot Accountant on M. S. D. Form No. 66 for the use of the Local Audit Officer or Civil Accounts Officer as the case may be.

104. *Duplicate or extra copies of vouchers* will be supplied to charges when necessary.

105. *All audit objections from the Controller of Military Accounts relating to issues and Issue Vouchers,* will be dealt with in this Sub-Section and here also under the guidance of the Manager replies to complaints received from Indenting Officers regarding non-receipt, short receipt, etc., will be drafted and passed to the office for disposal.

Sub-Section (b).

The Assembling Sub-Section.

106. This Sub-section will be in charge of a Clerk with the requisite number of Packers. When indents have been compiled with in the several Stores Sections he will collect the Indents and the stores of the same from the Sections, and will see that all remarks have been made on the former by carbon process, and are identical on all four copies. He will then check the stores with the corresponding Indent and secure the rectification of all errors and discrepancies. He will complete M. S. D. Forms 9 and 10—(lists of bottles and other containers) in quadruplicate and enter the total number of bottles and other containers, parcels, and packets loose articles on M. S. D. Form 2. He will detach the quadruplicate copy of the Indent and bind it into a complete copy, attach one copy of M. S. D. Forms Nos. 9 and 10 to it, pass all 4 copies to the Packing Section with the stores along with M. S. D. Form No. 2 in duplicate which both he and the packing clerk will sign. The original, duplicate and triplicate copies he will leave together as they are (to facilitate pricing) with one copy each of M. S. D. Forms Nos. 9 and 10 attached to each. The provisions of this rule are not applicable to the Medical Store Depot, Rangoon.

*Sub-Section (c).**The Packing Sub-Section.*

107. On taking over stores from the Assembling Section or other Section of the Depot, the Packing Clerk will check the number of bottles or other containers, parcels, packets and loose articles and will give a receipt for them as such on M. S. D. Form 2, but the Superintendent of Sections will remain responsible that the contents of each container or package are as stated by them. M. S. D. Form 11 will be duly completed and a copy attached to each copy of the indent ready for handing over to the Despatch Sub-Section. M. S. D. Form 11 will be prepared in quintuplicate.

108. *Packing of Stores.*—Combustible stores will be packed according to the rules detailed in Appendix VIII a copy of which should be framed and hung in each packing room.

109. *Packages exceeding Rs. 500* in value will always be sent by rail if possible at Railway risk. If this cannot be done, the value of individual packages sent by sea must be kept below Rs. 500. If even this is not possible, the costly articles should be packed as far as possible together, a priced list of the contents made, the value specially declared, and the extra freight, required by the Shipping Company before they will accept responsibility for any loss over Rs. 500 per package, paid.

110. *Packing notes.*—A packing Note (M. S. D. Form 2), showing the number of bottles, containers, packets and loose articles, will be enclosed in each package to enable the consignee to check the contents.

111. *Addressing packages.*—Each package will be indelibly marked on the outside with the Voucher number and month and the name and address of the consignee, the latter being strictly in accordance with the entry on the indent given under “Route for Despatch”.

112. *Suitable packing cases to be selected.*—Packing clerks will always use a large size of packing case in preference to two or more small ones thus saving cost in packing cases and freight.

They will, also, whenever possible utilise “Europe” cases for inter-depot transactions (except by sea) as frequently these cases can be used many times. Such cases will be reserved for this purpose.

Second hand packing cases, casks, kegs, etc., should be utilised for packing purposes as far as possible. Stores will not however be despatched by sea in any but new cases, as Shipping Companies repudiate loss when second hand cases are used.

113. *Reports on progress of packing.*—A record showing the number and different kinds of packing cases and other containers packed by him daily will be kept by each Packing Clerk on M. S. D. Form No. 125. A daily abstract of these will be made by the Senior Packing Clerk on M. S. D. Form 126 and submitted to D. A. D. G. (M. S.) each morning for his information.

114. *Handing over by Packing to Despatching Sub-Section.*—When the stores on an indent have been packed the whole consignment with the 4 copies of the indent and 4 copies of M. S. D. Forms 9, 10 and 11 will be handed over by the Packing Clerk to the clerk in charge of the Despatching Sub-Section on M. S. D. Form 3 for disposal.

Sub-Section (d).

Despatching and Carrying Sub-Section.

115. *Despatch of stores.*—*Stores for local Institutions.*—When stores are ready a Memorandum (Form S-133) will be sent to the consignee asking him to take delivery. Before handing over the stores a receipt for the number of packages “in good outward condition” will be obtained.

116. *Despatch of stores by post.*—Small parcels and packages may be sent by post. A post office receipt will invariably be obtained for all such packages. Fluids will not be sent by post unless packed in sawdust or in tins well soldered which should again be enclosed in a wooden case. Combustibles or otherwise dangerous or offensive articles will not be sent by post. Cocaine and Morphia preparations, and small quantities of Santonine will always be despatched separately by registered parcel post.

117. *Despatch of stores by rail.*—(a) Ordinary stores will be sent by goods train by credit note (I. A. F. T. -1711 for military charges, and S. No. 142 for Civil charges). Credit notes will be stamped with the office stamp and be signed when completed, by the D.A.D.G. (M.S.) or Manager. Counterfoils and new Books of Credit Notes will be kept under lock and key by the D. A. D. G. (M.S.) (*vide* paragraph 79 of Passage Regulations, India, and India Army Order No. 55 of 1924).

(b) Stores urgently required will be sent by passenger train in anticipation of the sanction of the competent authority.

(c) *Combustible stores* will be sent on a separate credit note. They will be booked up to rail head only.

118. *Despatch of Stores by Sea.*—Stores for despatch by sea will be sent to the appointed Shipping Agents accompanied by duly completed tonnage certificates.

The value of the stores for declaration in the “Tonnage certificates” and “Bills of lading” will be taken from the priced “Issue Vouchers”. Valuable articles will be packed in separate cases so that as far as possible no case will exceed Rs. 500 in value. In the event of any case exceeding Rs. 500 in value a separate “Tonnage Certificate” and Bill of lading will be prepared for it.

“*Tonnage Certificate*”—for acids and dangerous goods will be prepared separately duly enfaced with the words “Acids” and “Combustible” (M. S. D. Form 76) “to be kept on deck” in red ink, and cases containing these articles will be so labelled.

The bill of lading will be forwarded to the charge to whom the stores are consigned with a covering Memorandum on M. S. D. 113.

119. *Stores demanded by telegram* should as a rule be despatched by the quickest route, but stores will not be despatched by passenger train without reference to the Manager, who should refer to the D.A.D.G.(M. S.) when in doubt.

120. *Despatch from depot*.—When stores are ready for despatch the Despatch Clerk after satisfying himself that all packing cases, etc., are properly closed and addressed, will count them, load them on the carts, prepare an Outward Gate Pass (M. S. D. 26-B) for them and despatch them.

121. *Intimation of Transit charges to Accounts Section*.—When stores are sent by post, the actual charges will be noted on the issue vouchers sent to the Depot Accountant, and when they are sent by rail the number, date of the credit note as well as the transit charges will be noted on the quadruplicate copy of the Voucher. When despatched by sea, the number and date of the Issue Voucher will be noted on the original and office copies of the tonnage certificate and *vice versa*. In order that freight may be recovered from Consignees separate tonnage certificates will be prepared for each unit's consignment.

122. *Disposal of Issue Vouchers*.—Simultaneously with the despatch of stores the quadruplicate (Q) copy of the Voucher marked "Stores Despatched on (date.....) and 'Combustibles' will follow" (if such is the case)—will be posted to the consignee. "Railway receipts will be despatched normally in a separate cover as soon as received to the consignee by ordinary letter post. This is provisional."

"The Collecting Section will separate off only the quadruplicate (Q) copy of the Indent and keep the Original (O), Duplicate (D) and Triplicate (T) copies together arranged sheet by sheet in triplicate.

The Quadruplicate (Q) copy of the Voucher will be posted to the consignee as soon as the stores are despatched to him.

The Depot Accountant having priced the Original (O), Duplicate (D) and Triplicate (T) copies by the carbon process and having entered the Transit charges—as determined from the Stores Despatcher—on each copy, will retain the (O) copy and pass the (D) and (T) copies to Section 'E' for despatch to the consignee. The latter will retain the (D) copy and will sign and return the (T) and (Q) copies to the issuing Depot. The (T) copy will then be passed to the Depot Accountant for the use of the Local Audit Officer or Civil Accounts Officer, as the case may be.

123. *Requisition for transport*.—Requisition for Military transport will be made as prescribed by the local Military authorities. Requisitions on private transport contractors will be receipted and returned to them on the day following that on which transport is supplied.

124. *Cost of cartage*.—The cost of cartage from depot to Railway booking depots, docks, etc., will be noted on the voucher.

SECTION F.

Receipt Section.

125. Stores arriving late or without advice will be dealt with according to paragraph 618 of the Regulations for the Army in India, 1930.

126. *Registration of Railway Receipts.*—In this Section all Railway Receipts for stores consigned to the depot will be registered in M. S. D. Form 13 immediately they are received and handed over to the Despatching and Carrying Sub-Section for taking delivery of the stores.

127. *Registration of Vouchers.*—All Vouchers for stores received will be registered in M. S. D. Form 118.

128. *Registration of Stores.*—All Stores received into the Depot from Railway, Docks, and Post Office, Contractors or other sources will be registered in M. S. D. Form 15 and handed over to the Stores Section concerned on M.S.D. Form 74. (See also para. 22.)

129. *Unpacking.*—Stores, other than Field Equipment and bottles, will be unpacked in the Receipt Section.

In the case of returned Field Equipment, and bottles, the packages without being unpacked, will be passed to the Stores Section dealing with Field Equipment together with M. S. D. 74, and the consignors vouchers. The stores will then be unpacked in the Field Equipment Section, or Section dealing with Field Equipment, and the Voucher receipted and stores unpacked which do not belong to the Field Equipment Section being passed to the Section which deals with them on M. S. D.-74.

130. *Disposal of packing accounts* (See paras. 173, 175-B, 176 and 177).—Packing accounts will be completed by entering the Manager's remarks as regards condition, etc., on all copies and will be disposed of as follows :—

(a) One copy duly signed as a Receipt Voucher to the consignor.

*(b) One to the Depot Accountant.

(c) One to office records.

*In cases where 3 copies are received, otherwise a copy will be made out in manuscript or typescript by the Depot for the Depot Accountant.

131. *Disposal of Inspection Notes.*—After stores, purchased locally from contractors, have been inspected and passed by the Manager, they will be sent to the Section concerned along with M. S. D.-74 and when duly acknowledged the inspection notes will be completed. Before signing the Original copy of the Inspection note as a receipt, in order to obviate passing the same invoice twice, the Manager will compare it with the Supply Order and the entries in the Receipt Voucher Register and will initial the same. (See also para. 193.)

132. *Taking over of stores from Carriers.*—The person charged with the duty of taking over stores from the railway or shipping authorities will be held responsible that he takes over no package in a damaged state or showing marks of having been tampered with. He will have any package which shows

signs of damage or having been tampered with weighed in the presence of a representative of railway or shipping authorities to see if the weight tallies with that given in the railway receipt or shipping documents.

133. *Boards of Survey.*—In the case of damaged stores received by sea, he will be a member of the Board of Survey. The particulars of the Survey will be entered on Form M. S. D.-111 or other form authorized by the local Government and he, as the depot representative, will see that the interests of the Medical Stores Department are safeguarded.

When railway packages are found deficient on weighing he will open them in the presence of the Goods Agent or Station Master and check the contents. The extent of the responsibility of the Railway and the action to be taken in regard to stores lost in transit is laid down in Regulations for the Army in India, paragraphs 620-A, 620-B and 620-C.

133-A. Deficiencies, discrepancies, loss or damage, found on receipt will be dealt with according to para. 620 of Regulations for Army in India, 1930.

SECTION G.

Verification of Stock.

134. *Stock Verification* will be carried out by a system of continuous stock-taking by 2 clerks, one of whom will be deputed by the Controller of Military Accounts to the Depot for this duty and the other will belong to Depot Staff.

The system followed will be—

The " Disc " system of Stock Verification.

For this system the following are required :—

- (1) A number of " discs " equal to the number of items in the Priced Vocabulary of Medical Stores and the other items of N. P. V. stores, each disc bearing a different Priced Vocabulary number or numbers assigned by the Depot in the case of items of N. P. V. stores, except that there will be two, or more, discs for each valuable article, the stock of which is considered to require more frequent checking, *e.g.*, Santonine, Cocaine, Opium, precious metals and articles made of them.
- (2) Three earthenware chatties each large enough to hold all the discs at one time.
- (3) A wooden box with padlock and key divided into 3 compartments to hold the 3 chatties.

The chatties are marked (say) A, B and C and placed in the box, and to start the system all the numbered discs are placed in one chatty—say A—and mixed together.

Each stock verifier dips hand into chatty A and takes out at random a number of discs corresponding to the number of items he thinks he can verify in a day. He then copies the numbers into a stock verification report form, deposits the discs in the office of the D. A. D. G. (M. S.), refers to his Priced

Vocabulary, enters the description of the article against each number on this form, and goes off to verify those articles.

Next morning he comes to the D. A. D. G. (M. S.) with his report, and all the discs of which the numbers refer to articles the verification of which has been carried out by stock verifier No. I are placed by him in chatty B and those the verification of which has been carried out by stock verifier No. II are placed in chatty C. Any discs of which the corresponding articles have not been verified the previous day by either verifier are returned to chatty A and mixed with the others.

This procedure is continued daily until chatty A is empty, and chatty B is full of discs referring to articles which have been verified by stock verifier No. I, and chatty C is full of those referring to articles which have been verified by stock verifier No. II. One complete verification of all the articles in the depot will thus have been completed. For the next verification stock verifier No. I takes discs from chatty C, and stock verifier No. II from chatty B, both returning their discs to chatty A, when the stocks of the item numbers therein have been verified. When chatties B and C are empty, and chatty A full, the second verification has been completed and the articles which were verified by stock verifier No. I in the first verification have been verified by stock verifier No. II in the second verification and *vice versa*.

The following *precautions* are necessary and will be observed :—

- (1) the box containing the chatties will be kept locked in the office of the D. A. D. G. (M.S.) and the key kept by him.
- (2) The drawing will be done in his presence.
- (3) The discs will be taken for verification in the consecutive order of their numbers, smallest numbers first and largest last. The stock verifier will be allowed no discretion on this point—the discs left over, if any, will be those with the highest numbers.
- (4) The numbers drawn will be entered on the verification report form in the presence of the D.A.D.G. (M.S.) and no subsequent alterations made.
- (5) Unverified discs will always be returned to the chatty from which they were drawn.

134-A. *Maintenance of a Register*.—To ensure that *all* articles have been verified, a register shall be maintained showing all the P. V. items, all Dead items of N. P. V. Stores Stock articles and items required for use in the Depot or Factory for manufacture, adding to it new entries introduced into the P. V. of Medical Stores from time to time and preparing discs for them at the same time. Moreover a list of all dead stock articles should be maintained in each section.

After verification each day, the dates will be noted in the register against each item verified by both Depot and Military Accounts Dept. stock verifier. When the chatty becomes empty after one call-over or a cycle, the register should be scrutinized to see if any item has remained unverified during a cycle

and if it is found that a date does not appear against any item, the cause should at once be traced and the stock of that item taken if necessary. This proceeding should be repeated after each call-over. The register should also be made over to the Local Audit Officer, for scrutiny, after one call-over of each item to see that the stock of all articles has been checked.

135. *Stock Verifier's Report*.—Stock verifiers will take the stock of each article by actual counting, weighing or measuring as may be necessary and the actual balance thus found will be compared with the Ledger Card balance on that date and both balances will be entered on Stock Verification Report I. A. F. (C. M. A. 531). The latter form will daily, when complete, be put before the D. A. D. G. (M. S.), who, if satisfied that the difference between the 2 balances is due to legitimate and unavoidable causes such as wastage and loss in retailing, or similar causes, will order the discrepancies to be written off or brought on charge as the case may be. Otherwise, he will order an enquiry to be made and the differences reconciled if possible and will take such disciplinary or other action on the result as may be necessary.

136. *The Stock Verification, Report* will be completed in triplicate, and one copy submitted to D.A.D.G. (M.S.), one forwarded to the Local Audit Officer, Medical Store Depot under advice to the Controller of Military Accounts, and the third passed to the Depot Accountant for disposal.

137. The whole stock of the depot should be checked once in six months and valuable articles more than once.

137-A. *Reconciliation of balances*.—A monthly reconciliation of Stores in the priced store ledgers will be effected in the manner indicated in para. 228 of the Store Accounting Instructions.

Section H. (P. V. Sections 11 and 12). Field Equipment Section.

138. *Function*.—In this Section will be stored all Field Medical and Veterinary Stores. (There is no separate Field Equipment Section at the Medical Store Depot, Calcutta).

139. *Special storage*.—Such contents of Field boxes, Panniers, etc., as require special methods of storage shall be so stored and not kept in the boxes or panniers.

140. *The Special Mobilization Reserve* will be kept entirely separate and not encroached upon for any purpose whatever.

141. The Mobilization Reserve stored at the Lahore and Bombay Depots will be turned over twice yearly and a report that this has been effected will be furnished to the Director-General on the 20th January and 20th July of each year.

142. All Field Medical Equipment stored in Field Boxes, etc., will also be turned over annually but rapidly perishable articles such as those made of rubber or gum elastic will be examined twice yearly and passed into the general depot stock when this is indicated. Stores set aside against checked indents will be similarly treated.

As regards the life of drugs, etc., a reference may be made to paragraph 375 and Appendix XXVI to the Regulations for the Medical Services of the Army in India, 1930.

SECTION J.

Repair Section.

143. *Organization.*—Only in the Madras depot is there an organized Repairs Workshop. In the other Depots repairs are executed by contract, except simple repairs such as cleaning and sharpening for which one or two partly trained cutlers are constantly employed.

144. *Madras Repairs Workshop.*—In Madras a sufficient number of cutlers will be employed to repair articles sent for repair, as well as articles of the depot stock requiring it.

145. A "*Repair and Return*" Register will be maintained in all depots *vide* para. 80 in which will be entered all articles received for repair either from charges or from depot stock. This Register will be produced weekly for the inspection of the D. A. D. G. (M. S.) who will see that no undue delay occurs in the carrying out of repairs.

146. A *Diary* showing the work done in the Repair Section will be kept in M. S. D.-77 and sent to the D. A. D. G. (M. S.) daily for his Inspection. The provisions of this rule are not applicable to the Medical Store Depot, Rangoon.

CHAPTER VI.

MANUFACTURING DIVISION.

Factory.

147. *Duties of Factory Manager.*—The Factory will be in charge of the Factory Manager, who will be a duly qualified chemist. He will be assisted by an Assistant Surgeon, who will take charge in his absence. The Factory Manager will be responsible that all pharmaceutical and other preparations manufactured in the Depot are properly made and fulfil the requirements of the British Pharmacopœia or other stipulated standards. He will be responsible for all plant and appliances in the factory which will be worked only under his orders. All processes of manufacture will be under his direct supervision. He will see samples of all preparations manufactured and, if approved, he will initial the delivery note.

148. *Materials, how obtained.*—On receipt of the monthly order (M. S. D.-24) from his own depot or of an Indent (M. S. D.-16) from another Depot, "Demand notes" for the materials required for the manufacture of the different preparations will be made out in triplicate and sent to the Stores Sections concerned for compliance. On receipt of the necessary materials manufacture will be proceeded with.

149. *Demand notes, disposal of.*—The three copies of the Demand Note will be disposed of as follows :—

- (1) One copy filed in the Factory.
- (2) One copy to the Stores Section.
- (3) One copy to the Depot Accountant.

150. *Manufactured preparations, accounting for.*—All manufactured preparations will be passed to the depot on issue Vouchers made out in triplicate. These latter will be signed by the Superintendent of the Stores Section, to which the finished preparations are transferred, and one copy will be returned to the factory for record, one passed to the Depot Accountant, and the third retained by the Stores Section Superintendent in support of his card ledger entries.

151. *All Vouchers* will show the Priced Vocabulary No., description and quantity of each preparation.

152. *The Stores Section Superintendent* when satisfied that the consignment is correct (red labels initialled by compounder, etc.) in all respects, will cause his ledger cards to be completed and take the preparations into stock.

153. *Factory Records.*—The following books will be maintained in the Factory :—

- (1) A Book entitled "The method of preparation in the drug factories of the M. S. Depots, Madras and Bombay". These formulæ will not be altered except with the sanction of the Director-General, Indian Medical Service.

(2) A ' *Manufacture Register* ' (M. S. D.-34) in which will be entered on completion the exact amount of all preparations manufactured (each month) with dates and numbers of " *Work Orders* ", Demand Notes and Delivery Vouchers.

(3) A " *Dead Stock* " ledger.

(4) A *plant and Machinery* ledger.

(5) A *Register of the Expense Index numbers* of all preparations.

(6) A *Register of Issue Vouchers* for finished preparations, handed over to the Depot.

154. *Boilers* will be in charge of a certificated Boiler man, who will be responsible to the Factory Manager for the efficient working of the same. He will see that at the closing time all fires are extinguished.

* * * * *

155. *The accounts of the Factory* will be prepared by the Depot Accountant in accordance with the instructions of the Military Accounts Department.

CHAPTER VII.

PRECAUTIONS AGAINST FIRE AND THEFT.

156. *Precautions against fire.*—Fire orders to suit the local conditions of each depot will be drawn up by the D. A. D. G. (M. S.) and posted conspicuously about the depots. There will be sufficient number of patent fire extinguishers (Minimax, or other kind) at vantage points throughout the depot and all employees will be instructed in the use thereof.

157. *Fire Engine.*—Where a fire engine is maintained the necessary staff to work it will be detailed and trained.

158. *Fire Drill.*—Fire drill will be practised at least once a month.

PRECAUTIONS AGAINST THEFT.

159. *Duties of Chowkidars, Police and Gate Guards.*—A sufficient number of Chowkidars and Gate Guards will be maintained in each depot, whose duties are as follows :—

- (1) During working hours they will see that no outsider enters the depot without permission of the Manager.
- (2) They will see that an Inward Pass Form (M. S. D. Form No. 26) is prepared and issued for all stores entering the depot.
- (3) They will search all vehicles, consignments of stores, lunch baskets, etc., leaving the establishment, if necessary detaining any locked boxes, vehicles, etc., until the keys are produced. They will also search personnel leaving a Medical Store Depot during the day.
- (4) They will carefully check the packages or articles leaving the depot with the entries in the outward gate pass (M. S. D. Form No. 26-B) which has been signed by an authorised person, and this pass they will retain and hand over to the Manager the following morning to be checked by him with the counter-foils.

159-A. (a) *Liability of individuals for search.*—All individuals entering a Medical Store Depot are liable to search on leaving. A copy of this order will be printed on a board and hung up in a conspicuous place at the entrances to depots; (it will be brought to the notice of all civilian visitors about to enter the Depot).

(b) *Ordinary exempt classes.*—Visitors and representatives of business firms, British personnel, and clerks are ordinarily exempt from search but such personnel may be searched at any time under the orders of the D. A. D. G. (M. S.), without any reason given. A list in English and in the Vernacular of those employees ordinarily exempt from search should be displayed at all gates where searching is carried out.

(c) *Search of visitors, etc.*—When D. A. Ds. G. (M. S.) of depots exercise their powers of search in respect to visitors and representatives of firms it will be done politely, with the intimation that such action is being taken by way of example only and that no aspersion is being made against their integrity.

(d) *Employees leaving depots during working hours.*—With such exceptions as may be authorised by the D. A. D. G. (M. S.), no employee of a depot will be allowed to leave the premises until the closing hour.

(e) *Search of employees.*—All employees not ordinarily exempt from search will be searched whenever leaving the depot. The search will be conducted as follows :—

- (1) Shoes must be removed, clothing such as dhoties unfastened and all packages, umbrellas, bundles, loose clothing and head-gear examined. In inclement weather these orders may be relaxed at the discretion of the D. A. D. G. (M.S.).
- (2) Men will pass out in single file, each man stepping over a barrier 30 inches high in the gateway and will be run over by hand by the searchers.
- (3) A percentage of the men will be selected for rigorous search by the D. A. D. G. (M.S.) or Manager, taken to a suitable place and searched thoroughly under arrangements to be made by the D. A. D. G. (M.S.).
- (4) The Superintendent or Assistant Superintendent of each section will be held personally responsible for any loss by pilferage from his section and therefore he will supervise himself the searching of the employees of his Section and see that the search is not done in a perfunctory manner. For this purpose the Factory will be treated as a separate Section of the Depot.

(f) *Searching of women.*—Where women are employed they will be searched (in a similar manner to men) by a woman and separate from men.

(g) *Searching in Store Rooms.*—When working parties in store rooms cannot be supervised personally by a Store-holder or his Assistant, the doors and lower windows are to be secured and the workmen searched before leaving.

(h) *Searching of Vehicles.*—All vehicles leaving a depot will be thoroughly searched *irrespective of their ownership* under the direct supervision of the Gate-keeper. Special attention should be paid to toolboxes and other likely places for the secretion of small stores. Carts used for the (daily) removal of refuse from the depot will also be carefully searched.

(i) *Orders for search to be displayed.*—A copy of these orders will be hung up at each exit where searching is carried out.

(j) *Patrolling of Depots.*—Chowkidars, police, etc., will, by night and at other times, when the depot is closed, patrol the depot premises and protect them against thieves and fire. Their rounds will be checked by tell-tale clocks which will be maintained for the purpose.

160. In addition, any other precautions to prevent loss by theft which the local conditions of different depots may call for will be taken by Gate-guards and Chowkidars.

161. *Checking Staff.*—To ensure that no Depot employee (menial) has secreted himself on the premises at closing time, each will be given a token

(disc) with a number. This will ordinarily be kept on one of two numbered boards ("In" and "Out") having a hook over each number. When employees enter the Depot in the morning the gate-guard will see that each takes his own disc or token from the "out" board and hangs it upon his own number on the "In" board. Section Superintendents will supervise at closing time the hanging up of tokens by their own personnel on the "out" board.

The boards must be close to the main gate, and the gate-guard will see that each person actually leaves the depot immediately after hanging his disc on the out board. Subsidiary gates must be kept locked or be guarded by gate guards, and no depot employee allowed to leave by them on any pretext whatever.

162. *Care of Keys.*—When the depot is closed, all keys of the depot will be handed over to the Manager who will seal them up in a wooden box retaining the seal in his possession.

When the Depot is closed all the keys of the Depot will be handed over to the Manager who will have them placed in a wooden box which is locked in a safe in the guard room. One key of this safe will be kept in the Manager's possession and the duplicate will be locked in a glazed fronted box which will be hung on the wall of the guard room and the Manager will retain the key of the box.

The glazed fronted box will be fitted with a good "Chubb" lock proof against picking. It is not essential that it should withstand force. The hasp and hinge of the box will be properly fitted, *i.e.*, the screw heads will not be accessible when the box is closed. (There is no guard room at the Medical Store Depot, Rangoon.)

162-A. In the event of an out-break of fire when the Depot is closed the Chowkidar on duty will smash the glazed front of the box obtain the key of the safe and taking out the keys of the store rooms open up the building which is on fire. He will then take any further steps that may be indicated to get the fire under control pending the arrival of the Manager.

163. *Visitors.*—Any one visiting the Depot for the purpose of seeing the D.A.D.G. (M.S.) will send in his card by a peon. Those seeking admission to the depot for any other reason will be asked to write their names and business on a slate, which will be taken to the Manager for his orders.

CHAPTER VIII.

RECEIPTS.

164. *Receipts*.—The receipts into the depot come under the following heads :—

1. *Directly Imported Stores.*
2. *Local and other stores supplied by contractors on annual and informal contracts.*
3. *Imported Articles purchased locally.*
4. *Articles returned by Units, as in excess of authorised scale or as no longer required.*
5. *Stores received from other Medical Store Depots.*
6. *Stores received from Ordnance, Indian Army Service Corps and other Government Departments.*
7. *Stores issued on payment but returned as not required.*
8. *Articles sent by Units for Repair and Return.*

165. The method of indenting for directly imported stores is laid down in clause F of para. 75 of Financial Regulations for the Army in India, Part 1.

166. *Preparation of Home Indent Scheme*.—Each depot will prepare twice in the year on a printed form (Form for preparation of Home Indent—*vide* Appendix IX), a preliminary Statement or Scheme, showing its requirements of such of the items in the P. V. M. S. as are usually demanded from Home.

The drugs portion of these two preliminary schemes will reach the office of the Director-General, Indian Medical Service, not later than 1st May and 11th November, respectively and the remaining portions not later than May 15th and November 15th, respectively.

That submitted on May 1st will be an indent for the delivery from April onwards in the following year, of the Stores estimated to be required to enable issues in the first eight months of the following year to be met.

That submitted on November 1st will be a revised Estimate, based on the later figures of actual issues and stocks then available, of the stores required for issue in the remainder of the ensuing year. Both provide for a minimum of 6 months working stock.

167. The preliminary Schemes for each of the two Indents will when received from the several Depots be consolidated in the Office of the Director-General, Indian Medical Service, and the Indents thus completed will be forwarded to the High Commissioner by the 1st July (July Home Indent), and 1st January (January Home Indent), respectively.

168. *Delivery of stores*.—The Stores demanded on the Indent submitted in July will be delivered between 1st April and 1st September of the following year and those demanded in the Indent submitted in January will be

delivered between 1st September of the same year and 31st March of the following year.

169. *Margin of working stock.*—The formula provides that, if estimates are correctly made, the stock in hand will never be below 6 months' estimated expenditure. Normally on the formula there should always be about 8 months stock in hand.

170. *Points to be observed in preparing Schemes.*—The D. A. D. G. (M.S.) will scrutinize the preliminary schemes of his Depot and satisfy himself that the following points have been attended to :—

- (1) that previous expenditure has been intelligently considered, and unusual expenditure, such as unusual losses, issues of newly authorized equipment of a non-expendible nature, and other issues which are unlikely to recur on a similar scale, has been excluded from the calculations,
- (2) that estimates of future issues at variance with the figures of previous expenditure have been adequately explained,
- (3) that the circumstances in which unauthorized articles (*i.e.*, articles not in the Priced Vocabulary) are demanded, have been stated,
- (4) that articles urgently required, and those required in instalments, have been respectively indicated,
- (5) that when articles are demanded in sets, groups, dozens or sets of dozens this has been clearly indicated.

171. *Demands for articles on Supplementary Indents* will be avoided as much as possible, but if under exceptional and unforeseen circumstances their submission should be necessary, a full explanation will accompany them.

172. *Packing Accounts of directly imported stores* are prepared by the India Office and posted in triplicate to the authority who takes delivery of the stores at the port of destination. This officer forwards them in triplicate or duplicate to the depot concerned in due course for disposal as laid down in paragraph 623 (*ii*) and (*iii*), and Appendix XXXVII referred to in paragraph 651 of the Regulations for the Army in India. Packing Accounts will be registered in M.S.D.-14.

173. *Boards of Survey.*—On receipt of stores at the port the Agent for Government consignments or other equivalent authority forwards the packages received by him. Should any of the cases be damaged, a Board of Survey composed of a representative of the Shipping Coy., the Agent for Government Consignments, or other equivalent authority, and a representative of the Medical Store Depot, will be held on them, and the decision of the Board communicated, with the receipted copy of the Packing Account, to the Director-General, India Store Department, London, for information, or any action on his part which may be necessary. Should the Board decide to recover the loss from the Shipowners the amount of damage will be recovered by the Controller of Military Accounts.

174. *Import Delivery Certificates.*—On receipt of the packages at the Depot an Import Delivery Certificate in triplicate will be granted to the Agent for Government Consignments (or other equivalent authority) for the number of packages received.

174-A. *Import Authorization for articles the movements of which are restricted by the International Opium Convention, 1912.*—On receipt by a depot of the final printed Home Indent the depot will immediately take steps to obtain from the local excise authorities certificates of permission to import any articles which come under the restrictions imposed by the International Opium Convention, 1912, and will forward them immediately to the Director-General, India Store Department, London, to enable him to export the articles from the country in which he has purchased them. Restricted articles are those containing opium and cocaine and their derivatives.

174-B. *Checking of Imported Stores.*—On receipt of packages of imported stores in a depot the Manager will ensure that they are opened and checked in his presence with the original packing note, and note discrepancies upon it. The notes will then be copied into the duplicate packing account which will be returned duly receipted to the Agent for Government Consignments or the equivalent authority through the Depot Accountant and the Controller of Military Accounts for transmission to the Director-General, India Store Department, London. The original will be filed in the Depot Office.

NOTE.—Duplicate copies of Packing Accounts must be returned duly completed so as to reach the Director-General, India Store Department, London, within six months from the date of shipments to which they refer.

175. *Breakages and shortages in consignments of imported stores.*—Breakages and shortages discovered in the consignments of imported stores will, in all cases where replacements are required, be reported to the Director-General, India Store Department, London, by letter instead of merely noting on the copy of the Packing Account to be returned to England eventually. The letter should contain full particulars of the damage or loss indicating as far as possible with reference to para. 5 of the Regulations printed on the Packing Accounts where the responsibility lies and in the event of the suppliers being ultimately held responsible, whether free replacement by, or recovery of value from, the suppliers—is desired. When such a letter is sent Home its number and date should be quoted in the Packing Account.

176. *Packing accounts treated as vouchers.*—For directly imported stores the packing account will be treated as a voucher and assigned a number as such. Only the actual quantities received will be taken on charge. In the case of shortages due to breakage or incomplete supply, a note will be made on the packing account to that effect.

177. *Recording receipts of stores on Home Indent.*—Receipts of stores, as they occur, will be noted in the office copy of the Home Indent against each item together with the date and name of the vessel by which the article was received and the number and date of the Packing Account.

178. *Defects of Imported Stores.*—Whenever a complaint is addressed to the Office of the Director-General, Indian Medical Service, regarding the

quality or pattern of any article received from the Director-General, India Store Department, a sample of the same, for inspection—if possible an unopened one—should generally be forwarded with the complaint. On receipt of orders from the Director-General, Indian Medical Service, a sample will be sent to the Director-General, India Store Department. This will also be done when the D. A. D. G. (M.S.) deals directly with the Director-General, India Store Department.

178-A. For stores supplied by local contractors, *vide* Regulations for the Army in India, paragraph 621.

179. *Annual contracts for Local Supplies.*—On the 15th December each year the D. A. D. G. (M.S.) will invite “Tenders” for stores of local supply by advertising in the Government Gazette as well as in the local newspapers (Vernacular and English). The advertisement will be in general terms and for further information as to terms, etc., direct reference to the D. A. D. G. (M.S.) will be invited.

180. *Tender Schedules.*—Each depot will, by the 15th November each year, provide other Depots with lists of articles which it is thought are likely to be obtained more favourably through their Agency, and the depots will incorporate these articles in their schedules of stores for which tenders are invited.

A fee of Rupee 1 should be charged for each set of tender forms and issued to Tenderers and Rupees 2, if issued in duplicate. This rule is not applicable to the Medical Store Depot, Bombay.

The Medical Store Depot, Bombay, will charge a fee of Rupees 2 for each of the seven sets of schedules in duplicate.

181. *Seasonal Articles.*—In the case of certain articles which are obtained with advantage at special seasons, “Tenders” will not be called for in December but when the article is in Season.

182. *The quantities entered on the schedules* will be based on the material budget estimate for the year.

183. *Instructions concerning contracts, etc.*—For instructions and guidance in concluding contracts, and for the principles to be observed in dealing with contractors, D. A. D. G. (M.S.) will refer to Financial Regulations for the Army in India, Part I, paragraph 112, *et seq.*

184. *Disposal of Tenders.*—Tenderers having obtained schedules, Tender Forms (I. A. F. Z.-2120) and Instructions to Tenderers (I. A. F. Z.-2137-A.) from the D. A. D. G. (M.S.) of the Depot will, by due date, submit them completed and signed, and accompanied by a Government Treasury Receipt, deposit receipt of the Bank of India or Government securities (including Postal Cash Certificates), for earnest money, calculated at 2 per cent. of the value of the tender made as required in the Tender Form. Tenders will be opened on the 15th January, publicly, and one copy of the schedule kept by the D. A. D. G. (M.S.), and the other sent to the office where the entries in the schedule will be checked, and if these are in order the rates will then be posted in the comparative statement of tenders (I. A. F. Z.-2125). All erasures or

corrections in the tender or schedule must be attested by the signature of the tenderer. Should the earnest money be insufficient in any case, the difference should be called for from the party.

185. *Communication of rates to other depots.*—The lowest rates tendered and recommended for articles required by other depots will be communicated to them *immediately after* the tenders are opened in order that they may include them in their comparative statements of tenders.

186. *Comparative Statements of Tenders, disposal of.*—Two comparative statements of tenders will be prepared, one for articles of which the contract value exceeds Rs. 1,000 and the other for articles the contract value of which is less than Rs. 1,000. The former will be submitted by the 15th February to the Director-General, Indian Medical Service, with the recommendations of the D. A. D. G. (M.S.), together with the original copies of the schedule, a list of articles shown in the latter with their accepted rates should also be submitted. The Director-General will then consider the recommendations of all D. A. Ds. G. (M.S.) collectively and enter his orders against all items in the first statements (*i.e.*, of articles of which the contract value exceeds Rs. 1,000) examine the rates recommended and sanctioned by all D. A. Ds. G. (M.S.) in the second statement, cause all sanctioned rates to be entered in his registers of new prices for the adjustment of Priced Vocabulary rates, and return both comparative statements with the Schedules to Depots.

The Schedules will then be endorsed in depots showing which items have been accepted, and forwarded to the Controller of Military Accounts concerned. The orders of the Director-General on the first comparative statement will then be entered in the office copy of that statement, and the original copy returned through the Controller of Military Accounts to the Director-General for record in his office.

187. *Acceptance of tenders* will be communicated to tenderers on I. A. F. Z.-2124 and they will be required to furnish security in proportion to the value of their contract as set forth in the tender form, *vide* Financial Regulations for the Army in India, Part I, paragraph 127.

188. *Earnest money and security deposits.*—All receipts of earnest money will be entered in I. A. F. A.-300. The earnest money in the form of Bank receipts, Government Promissory Notes, etc., will be kept in the Depot in safe custody until the tenders are either accepted, when it will be exchanged for a security deposit, or rejected, when the earnest money will be returned to the tenderer with a notice to that effect.

The rules for the safe custody and disposal of security deposits laid down in the Financial Regulations for the Army in India, paragraph 101, *et seq* will be observed.

189. *Informal contracts.*—When local articles for which annual contracts have not been arranged are required, tenders will be invited on M. S. D. 17 and on their submission, the lowest rates offered will generally be accepted, the contractors being bound to supply articles as per sample. If the total amount of the purchase exceeds the financial powers of the D. A. D. G. (M.S.), sanction of the competent financial authority will be obtained before the purchase is made.

190. *Financial powers of the Deputy Assistant Director-General (Medical Stores).*—Purchases of local stores can be made by annual contract by the Deputy Assistant Director General (Medical Stores) upto the limit of contractual power which is Rs. 1,000 for each item *vide* para. 12 of Appendix V to F. R. I., Part I. Otherwise his power is limited to Rs. 400 in the case of any one article, or any number of similar articles purchased at one time *vide* para. 16-A, F. R. I., Part I, as amended by C. S. No. 263 of June 1936.

191. *Supply orders on I. A. F. Z.-2135* will be placed with contractors from time to time for all stores required either on contract or out of contract. Those for spirits and other excisable articles will be accompanied by a duty free certificate.

4 copies of Supply Orders will be prepared which will be disposed of as under :—

- (1) To the Contractor.
- (2) To the Receipt Section.
- (3) To the Depot Accountant.

192. *Inspection Notes.*—Stores will be delivered by contractors on an Inspection Note in triplicate (I. A. F. O-1447) duly signed. The original copy will be receipted by the D. A. D. G. (M.S.) or the Manager, and returned to the supplier for submission in support of his bill. The duplicate will be handed over to the Depot Accountant and the triplicate filed in the Depot.

Articles rejected by the D. A. D. G. (M.S.) will be removed and replaced by the supplier.

193. *Contractors Bills.*—Supplies made by contractors are divided into the following three heads :—

- (i) supplies made under formal contract,
- (ii) supplies made under informal contract,
- (iii) supplies made for other depots,

and separate supply orders will be issued by the depot and separate bills submitted by contractors, for articles supplied and services rendered under these three categories. Contractors' bills will be prepared on I. A. F. A.-68, in accordance with the instructions given in the "Note" to paragraph 52 of the Financial Regulations, India, Part II.

194. *Checking of contractors bills.*—Original receipted copies of Inspection Notes will be securely attached to his bills by the contractor, each to its proper bill. The rates and quantities entered in the bills will be checked in the office with the supply order and inspection note and, if correct, the bills complete with Supply Orders and Inspection Notes attached will be submitted to the D. A. D. G. (M. S.) for his acceptance and then passed under cover of M. S. D.-67 to the Depot Accountant for transmission to the Controller of Military Accounts for payment. If not correct they will be returned, with accompanying memorandum on M. S. D.-107 to the supplier for correction.

195. *Register of contractors bills.*—Bills will be entered in a Register (M. S. D.-180) and numbered serially for the year.

196. *Stores purchased on behalf of other depots* will be accounted for as taken into stock like other stores and then issued and despatched without delay on the usual Vouchers to the Depot for which they were purchased. These transactions will not go beyond the Receipt Section in which a set of ledger cards for such receipts and issues will be maintained.

197. *Articles returned by units as in excess of authorised scale.*—Units having on charge equipment in excess of scale must have the sanction of the competent financial authority for such excess, otherwise the Controller of Military Accounts will call upon the Medical Officer concerned to return the excess equipment to the Medical Store Depot.

Such stores will only be returned to depots if their condition is either serviceable or repairable, and they will be brought on charge as second hand or repairable as the case may be.

Articles returned by units as no longer required (vide Regulations for the Army in India, paragraph 624).

Cancelled.

198. *Classification of and credit given for returned articles.*—Units when returning stores no longer required will not classify such stores as serviceable, or repairable, but will only show the quantities of each item on the Vouchers on which they are returned. On receipt of the stores in the Depot they will be inspected and their condition entered by the depot authorities on the Voucher, which will then be priced accordingly by the Depot Accountant before the receipted copies are returned to the consignor, credit being accorded to the unit returning the stores in accordance with the value thus assigned. Loss in transit will be adjusted in accordance with existing orders (*vide Regulations for the Army in India, paragraph 619*).

Repairable articles will be repaired and transferred to second hand stock on transfer vouchers (I. A. F. A.-61).

199. *Unserviceable or obsolete articles, disposal of :—*

(i) *By Military Institutions :—*

The instruction regarding the return by Military Institutions of unserviceable or obsolete Medical stores, laid down in paragraph 362, Regulations for the Medical Services of the Army in India, should be followed. If in any case they are sent in error to Medical Store Depôts, no credit should be afforded. The actual sale proceeds of such stores will however be shown against credit item 2 of the Part IV Trading Account with reference to paragraph 226, Stores Accounting Instructions, 1932.

(ii) *By Civil and Non-Govt. Institutions :—*

Civil and Non-Government Institutions should not ordinarily be allowed to return unserviceable and obsolete stores. If, however, as an exception to this, such stores are ever returned to Medical Stores Depôts credit should be allowed, on the analogy of the decision contained in Military Accountant-General's Circular Memo. No. 178-A, dated the 22nd April 1929, at the

actual sale or scrap value (or where this is inconvenient at a value not exceeding the approximate sale or scrap value) of the articles less expenses incurred in breaking up the articles or preparing them for sale.

200. *Sale of unserviceable articles.*—A list of unserviceable articles to be sold will be maintained at the dépôt on M. S. D.-25 and these will be disposed of periodically in communication with the Director of Contracts. The sale proceeds will be forwarded to the treasury to be credited to Government.*

201. *Unserviceable instruments will be broken up.*—The resultant scrap will be disposed of under the orders of the Director of Contracts.†

202. *Articles returned by Units for repair and return.*—Vouchers for articles sent to the Dépôt for repair will be enfaced "For repair and return". They will be registered in the Receipt Section and the articles passed to that Stores Section in which similar articles are stored on M. S. D.-74 stamped "deposit—for Repair and Return", and will be entered in the Register of Stores received for repair and return. In the Madras Dépôt all articles for repair and return will be sent to the Superintendent-in-charge of the Repair Workshops and a work order for their necessary repairs will be prepared. In other dépôts too, if the repair work can be done by the Dépôt cutlers, a work order will be prepared; if not, the articles will be sent to a Contractor on a supply order, the date and number of which will be noted in the Register. One copy of the Vouchers received from the Unit will be returned at once as an acknowledgment of receipt of the articles by the Dépôt. Of the other two copies one will be passed to the Accounts Section and another will be filled in the Dépôt. A separate set of Issue Vouchers will be prepared when articles are returned after repair. If any article received is found to be unfit for repair it will be returned to the sender, unless he is military, if he so desires. Otherwise it will be put on the list for auction and disposed of in the ordinary way with other unserviceable, etc., articles.

203. *When stores from Government Institutions are returned to the depot carriage unpaid,* the charge will be met by issuing a credit note (I. A. F. T.-1711 or S.-142). Should stores be so received from non-Government Institutions the amount will be paid by the Dépôt in cash. In all cases other than when the stores are received from Military Institutions, the carriage will be recovered by the D. A. D. G. (M.S.) direct from the consignor either on a separate bill or by addition to the bill for repairs or by deduction from the value credited in the case of articles not sent for repairs.

Stores received from other Dépôts.

204. *Dépôt Enquiries.*—When imported stores run short in any Dépôt an enquiry will be made from the other dépôts before any purchase is made locally except in very urgent cases.

*Attention is invited to Chapter XI.

†Attention is invited to Chapter XX.

205. *Taking on charge stores from other depôts.*—All stores received from other Depôts will be taken on charge according to the quantities invoiced and any deficiencies due to loss or breakage will be written off by the receiving depot.

206. *Inter-depot transfers of surplus articles.*—Surplus articles are also transferred from one depôt to another under the orders of the Director-General, Indian Medical Service, the information regarding the existence of such surpluses being obtained from the Scheme of the Indent for Europe stores which is prepared twice annually. Only those stores which are in a perfectly serviceable condition will be transferred from one Depôt to another. The purchase of imported stores locally is generally uneconomical, D. A. Ds. G. (M. S.) will therefore do their best to meet the urgent needs of other Depôts from their stock if in any way possible.

207. *Stores received from the Ordnance, Indian Army Service Corps and other Government Departments.*—Stores required from the Ordnance Department will be demanded half-yearly by the D. A. Ds. G. (M. S.), Medical Store Depots, indents for the same being submitted to reach the Office of the Director-General, Indian Medical Service for his countersignature and onward transmission on the 1st January and 1st July of each year. Stores which are obtained from other Government Departments will be demanded when required the indents for these being sent through the same channel.

208. *Payment for.*—Payment for articles supplied by civil departments will be made by book adjustment.

209. *Imported articles—local purchase of.*—When any imported article is urgently required which then is out of stock and cannot be obtained from any of the other depôts, the D. A. D. G. (M. S.) will purchase such article locally if available in accordance with the prescribed specification. In such cases if the local purchase rates are higher than P. V. rates, the vouchers for issue of such stores will be marked to indicate that the local purchase rates plus 20 per cent. departmental charges are to be charged.

NOTE.—The financial power of the D. A. D. G. (M.S.) in respect of such local purchases, see paragraph 194.

210. *"Stores returned after issue.*—Medical stores issued on payment correctly as indented for, but the retention of which is not desired by the indenter may only be returned to a Medical Store Depot, if unused, and the return is made within a period of five years and the D. A. D. G. (M.S.) of the Depot agrees to the return. The citation of the vouchers on which such stores were originally supplied will in all cases be insisted upon. The amount to be refunded will be as follows :—

New Stores.—Book value of the stores according to the condition on receipt back in the Depot, less 17 per cent. of the book value. Profit and excise duty as originally charged will also be refunded.

Second hand stores.—75 per cent. of the book value of the stores as originally charged less 17 per cent. on that value, if received back in original condition. Otherwise, the amount to be refunded will be further reduced according

to the conditions when received back in the Depot. Profit as originally charged will also be refunded to Non-Government bodies.

The indenter will also pay the cost of carriage of the stores back to the Medical Store Depot.

In the case of the return to a Medical Store Depot of Medical Stores which have been demanded on payment but have not been correctly issued according to indent the indenter may claim a refund of the full cost, including freight and departmental charges. Freight charges both ways and packing charges incurred will be dealt with under the orders of the competent financial authority, who will also decide whether any amount should or should not be recovered from the issuing authority.

NOTE.—In either of the above cases full explanation as to the cause of return will be noted on the relevant receipt vouchers in order to enable the Depot Accountant to adjust the cost correctly."

210-A. *Institutions other than Military may not return used articles.*—No used articles belonging to institutions other than Military may be sent to a depot except for repair and return. Empty bottles can, however, be returned to a Depot provided they are of the authorised pattern and the D. A. D. G. (M. S.) of the Depot agrees. The cost of carriage, etc., involved in the return of the bottles will be borne by the institutions concerned.

CHAPTER IX.

INDENTS.

(*Vide Regulations for the Army in India, paragraphs 813—817.*)

211. *Indents, Military Hospitals (Medical).*—Military Hospitals will submit Indents half-yearly on (I. A. F. M.-1216) in quadruplicate without a covering letter except in cases where some special explanation is necessary.

Demands must be restricted to the articles included in the Priced Vocabulary of Medical Stores and scales laid down in Regulations for the Equipment of the Army (India) will be adhered to. Indents must be countersigned by a Deputy Director or Assistant Director of Medical Services.

212. *Annual Indents, Civil Hospitals (Medical).*—Civil Hospitals submit their Indents for medical and surgical equipment in quadruplicate on M. S. D. Form 134 for larger Hospitals and M. S. D.-135 for smaller Hospitals. Indents must be countersigned by the Administrative Medical Officer or any other medical officer authorised by local Government in the case of Provincial institutions and by the Director-General, Indian Medical Service in the case of Imperial Institutions. Demands for articles shown in the Priced Vocabulary of Medical Stores only will ordinarily be complied with.

213. *Registration of Indents.*—As Indents are received in the depot they will be registered in M. S. D.-29, and those from military charges will be checked by the scales laid down. The receipt of Indents will also be noted in the statement showing the list of Institutions from which Indents are due in any particular month, so that if there is any delay in their submission they may be called for, from the head of the Department concerned.

214. *Second hand articles* if available will always be issued to Military Institutions instead of new ones but not to Civil Institutions unless they have been asked and have specifically stated that they are willing to accept them. The prices charged for second hand articles will be 75 per cent. of the Priced Vocabulary rates, *plus* transit charges.

215. *Authorised articles which are not available at the time* will be marked "Hereafter" on the indent, entered on "hereafter cards" (M. S. D. Form 79), and supplied on supplementary issue vouchers I. A. F. Z.-2096 as soon as they become available. This does not apply to indents received from Military Laboratories.

215-A. *Unauthorized articles* will be marked on the indent as "Unauthorized", and articles not in the Priced Vocabulary as "Not Stocked".

216. *Supplementary or emergent indents from military charges* (the terms supplementary and emergent are synonymous) will be made on I. A. F. M.-24, in quadruplicate, duly countersigned by the Brigade or District Commander. If the requisition is to replace items lost, broken, or worn out, the indent will be supported, except in case of demands by the R. A. F. by the usual "Loss Statement", or "Expense Vouchers".

In all such indents including "covering" indents for telegraphic demands submitted by Units the "No." of supplementary and emergent indents submitted since 1st April preceding will be stated in the space on the Indent provided for the purpose; by this means the Assistant Director of Medical Services will at once know when demands are being made with unreasonable frequency, and he can judge if due care and foresight are being exercised by Indenting Officers.

217. *Supplementary indents from civil charges* will be submitted on M. S. D. Form 136 in quadruplicate, duly countersigned by the Administrative Medical Officer or any other Medical Officer authorised by Local Government and Director-General, Indian Medical Service, in the case of provincial and Imperial Institutions, respectively.

218. *Demands by telegram, etc.*—When stores are demanded by telegram or Express Letter, the receipted copies of the Issue Vouchers on which the stores have been supplied will be returned by the Indenting Officers concerned through their A. M. Os. duly countersigned by them.

219. Supplementary indents are dealt with in the same manner as Annual Indents but at once instead of on "due date".

220. *Annual Indents from Military Veterinary Hospitals.*—Military Veterinary charges will submit their Annual Indents on I. A. Form V-1765 in quadruplicate duly countersigned by the Administrative Veterinary Officer concerned. Demands will be restricted to the articles included in the Priced Vocabulary of Medical Stores and the scales laid down for Veterinary Hospitals will be adhered to. Unauthorized Veterinary articles may however be supplied to Military Veterinary Institutions under the authority of Deputy Directors, Veterinary Services and Assistant Directors, Veterinary Services of Commands.

221. Indents for Veterinary Stores for Remount Depôts should be submitted through the Director of Remounts and countersigned by him.

222. Veterinary Stores for Indian State Forces are supplied on payment on requisitions countersigned by the Military Adviser. The rates are charged in accordance with Army Instruction (India) 1019 of 1923 and Indents are treated as "Civil".

223. Orders regarding unserviceable, obsolete and repairable articles applicable to Military Medical Hospitals apply also to Military Veterinary Institutions and indents from Military Veterinary Institutions to replace articles lost, worn out, etc., will also be supported by a "Loss Statement" or "Expense Voucher".

224. *Indents from Civil Veterinary Hospitals.*—Civil Veterinary Institutions will submit their indents in quadruplicate on the authorised Form M. S. D.-135 (or in some Provinces on a special form on the same lines) duly countersigned by the head of the Department.

225. *Supplementary indents from Veterinary Hospitals.*—The rules already given for Supplementary Indents apply.

226. *Civil Indent Forms.*—Civil M. S. D. Indent Forms are stocked in Medical Store Depôts. They are treated as ordinary stores and should be indented for in the usual way, a fresh copy of the Annual Indent Form for use in the following year being indented for in each Annual Indent. The Supplementary Indent form may also be indented for from the same source as required.

Payment Indents.

227. Stores issued to other than Military Institutions or Units will be issued on repayment and recoveries for the same made by the Controller of Military Accounts, *vide* Army Instruction (India), Part A, No. 16 of 1926. For further instructions regarding submission of Payment Indents see Appendix XXV to Regulations for the Medical Services of the Army in India.

228. *Procedure.*—Instruments and appliances may be obtained on loan from the Medical Store Depôts by Military Charges *vide* para. 349 of Regulations for the Medical Services of the Army in India. Articles required on loan will be issued as usual on the submission of indents in quadruplicate duly sanctioned by the Deputy Director or Assistant Director of Medical Services concerned. Indents will be marked "On loan" and the articles issued will be struck off charge. A separate register of such articles will be maintained in the Depôt on M. S. D. Form 30 by the Stores Section Superintendent (usually Section "B") concerned. The D. A. D. G. (M.S.) should call for all articles issued on loan after a reasonable time has elapsed: failure on the part of any charge to comply with this request without reasonable explanation will be reported to the Assistant Director of Medical Services concerned. Issues on loan will not be made to civil charges nor articles sent to them on approval.

Complaints of non-receipt of stores.

229. *Procedure.*—Complaints noted on Vouchers by consignees of short receipts on account of breakages, deficiencies, etc., will be investigated by the Manager and reported on by him in the "Complaint Book" for the orders of the D. A. D. G. (M.S.) and if any loss which may have occurred be found to be due to culpable negligence on the part of any depôt employee, its value may be recovered from him or other disciplinary action taken against him. Articles proved by the Depôt records to have been "not supplied" or to have been "short supplied" will be made good. When stores are lost from causes for which the depôt cannot be held responsible, replacement will be made only on receipt of a fresh indent. In the case of stores issued the responsibility of the depôt ceases with their correct packing and despatch from the depôt.

Losses.

230. All losses should be entered in the Register M. S. D.-207 showing losses under investigation, as soon as they are detected. This information is required by the Depôt Accountant. The procedure for filling up

Registers is laid down in paragraph 240 of Store Accounting Instructions, 1932.

Writing-off of losses.—Stores lost, damaged or deficient, will be dealt with in accordance with Financial Regulations for the Army in India, Part I, paragraphs 8 and 13 and Regulations for the Army in India, paragraphs 619 and 829 and written off.

Losses by fair wear and tear will be written off on I. A. F. Z.-2096.

All loss statements I. A. F. A.-498 and I. A. F. Z.-2096 will be priced by the depôt accountant.

CHAPTER X.

Administration of the grants for expenditure in India of Medical Store Depôts and Workshops in Part A of 48-Defence Services effective and preparation of estimates relating thereto.

231. The Medical Store Depôts with their Workshops are now treated as manufacturing establishments, in consideration of the facts that they actually manufacture part of their stocks and the greater portion of their supplies is issued on payment to civil institutions and bodies, and their grants for expenditure in India will be framed on a cash basis and will consist of the main head, sub-head and minor heads as shown below :—

Main Head III.—Manufacturing Establishments.

Sub-head A.—Medical Store Depôts and Workshops.

Minor Heads :—

- (1) Pay of staff.
- (2) Pay of temporary staff.
- (3) Incidental and Miscellaneous expenses.
- (4) Transportation.
- (5) Expenditure on buildings.
- (6) Depreciation transferred to Capital.
- (7) Material purchased locally.
- (8) Customs duty.
- (9) Deduct—value of supplies made and services rendered to R. A. F.,
R.I.M., and M.E.S.

Workshops.

- (1) Pay of staff.
- (2) Pay of temporary staff.
- (3) Incidental and Miscellaneous expenses.
- (4) Transportation.
- (5) Expenditure on buildings.
- (6) Depreciation transferred to Capital.
- (7) Deduct—Receipts for services rendered and supplies made to R.
A. F., R. I. M. and M. E. S.
- (8) Deduct—Receipt from sale of scrap and by-products.
- (9) Workshop—Power Charges.
- (10) Workshop—Capital.

(II) (b) WORKSHOPS (POWER CHARGES).

Subject to any alterations that may be found necessary :—

- (a) These heads will appear in the Army Estimates and the amounts of cash required will be provided under those heads.
- (b) An appendix will also be attached to the estimates which will appear in the form shown in Appendix X to these Standing Orders.
- (c) The cash receipts and expenditure will be compiled in the accounts under the detailed cash receipt and payment heads shown in the Appendix. The appendix to the estimates serves the purpose of an explanatory memorandum showing the anticipated cash receipts and expenditure in more detail than in the main body of the estimates and also anticipated receipts and expenditure of a cost accounting nature which have to be taken into account in arriving at the anticipated cash requirements.

232. *Control of expenditure.*—Expenditure under these heads will be administered and controlled as follows :—

- (i) The Director-General, Indian Medical Service, as the administrative authority, is responsible for the control of the expenditure to the Government of India.
- (ii) The D. A. Ds. G. (M. S.) of Medical Store Depôts are the local administrative authorities and are responsible to the Director-General, Indian Medical Service for the control of expenditure and the economic administration of their respective depôts. They are directly responsible that the expenditure under the different detailed heads of accounts does not exceed budget allotments and they must therefore satisfy themselves that the items compiled against each head of account represent such real expenditure and are properly debitable against the heads under which they are compiled.

232-A. *Preparation of Budget Estimates.*—The annual Budget Estimates of expenditure under the several minor heads of account will be prepared by D. A. Ds. G. (M. S.) for their respective depôts in detail of the detailed heads shown in the Appendix referred to in paragraph 236 (b), with reference to the rules in the Financial Regulations for Army in India, Volume I and in accordance with the instructions contained in letter 658/779-7783, dated the 1st December 1928, from the Assistant Director-General, Indian Medical Service (Stores) to D. A. Ds. G. (M. S.) Medical Store Depôts, a copy of which is published as Appendix XI.

In the case of all appointments and fixed charges for which provision is made in the Budget, the number and date of sanctioning the appointment or charge should invariably be quoted in the last column of I. A. F. A.-211.

Budget estimate will be prepared in triplicate.

233. *Action by the Controller of Military Accounts.*—On receipt of the estimates from the depôt, the Controller of Military Accounts concerned will

record on them such corrections as he may consider necessary with reference to sanctions of competent authorities or progress of expenditure, giving full reasons in support of all corrections. He will then transmit them in duplicate to the Director-General, Indian Medical Service, so as to reach him not later than the 1st November.

D. A. Ds. G. (M.S.) of Depôts will arrange with the Controllers that they are informed of all modifications and corrections made in their budget estimates.

234. *Action by the Director-General, I. M. S.*—The Director-General, Indian Medical Service, will consolidate the budget estimates of all Medical Store Depôts and Workshops. He will also scrutinize the estimates and record on them any corrections which he may consider necessary, giving full reasons for each correction. He will then forward to the Financial Adviser, Military Finance not later than the 15th November of each year, the detailed estimates together with the consolidated budget Estimates and consolidated forms referred to in letter No. 658/7779-7783, dated the 1st December 1928, quoted in paragraph 237-A and also the corrections suggested by the Controller of Military Accounts and his own observations.

Subject to any changes necessitated by observations by the Financial Adviser, Military Finance, or orders of His Excellency the Commander-in-Chief, the consolidated budget estimates will form the basis of the budget grant for the ensuing year.

235. *Limits of expenditure in depôts.*—The grants made in the sanctioned India Army Budget Estimate under the sub-head will form the limit within which authorised expenditure may be incurred without previous reference to the Director-General, Indian Medical Service.

236. The Director-General, Indian Medical Service, will distribute the sanctioned grant among Medical Store Depôts and will inform the D. A. Ds. G. (M.S.) and the Controllers of Military Accounts of the amounts provided for each Depôt. The principle to be observed will be that only such portions of the grants (*i.e.*, of minor heads) as provide funds which can be effectively controlled locally, and which it is desirable to control locally, will be distributed, the balance remaining centralised.

236-A. *Expenditure will be watched.*—The D. A. Ds. G. (M. S.), Medical Store Depôts, will be responsible for watching carefully the progress of expenditure against the budget grant under each minor head of account.

237. *Re-appropriations, etc.*—The D. A. Ds. G. (M. S.), Medical Store Depôts will maintain in their respective depôts, a register showing the progressive expenditure month by month under the several minor heads of Head III-A—Medical Store Depôts and Workshops. They will carefully watch therefrom any variations in expenditure as compared with the average sanctioned budget allotment and take into account all such variations in the Revised Estimates, 1st Edition, of their respective Depôts. For securing re-appropriations or additional grants to cover excess expenditure during the

year concerned, the modified procedure introduced in the Government of India, Army Department, letter No. 170-29 (A. D. C. A.), dated the 2nd December 1929, will be followed. This letter is published as Appendix XII.

237-A. *Regulation of excesses over Sub-Head III-A—Medical Store Depôts and Workshops after the close of a year.*—As soon as the accounts of a year are closed, the D. A. Ds. G. (M. S.), Medical Store Depôts, will scrutinize the accounts of their respective depôts so as to ascertain whether the grants under their control have been exceeded or not. The grants for this purpose will be the original budget grants modified by re-appropriations, additional grants or surrenders. This scrutiny will be carried out in regard to each minor head under their control. If then it is found that actual expenditure has exceeded the grant it will be necessary to ascertain the cause of such excess and the reason why steps were not taken in time to obtain additional funds and whether the omission was due to any defect in the system of control of expenditure. Such an investigation may, if necessary, be conducted in consultation with the respective Controllers of Military Accounts. The result should then be communicated to the Director-General, Indian Medical Service, who in conjunction with the Financial Adviser, Military Finance and the Government of India, Army Department, will take steps to remedy any defects in the system disclosed by the investigation and formally to regularize the excesses.

The investigation should be undertaken promptly as soon as the accounts of each year are closed, so that the results may be communicated to the Director-General, Indian Medical Service, not later than the 10th December of each year.

There should not be any occasion on which there are excesses over the sanctioned grants at the close of the year if the instructions regarding re-appropriation, etc., contained in paragraph 242 are carefully carried out. The D. A. Ds. G. (M. S.), Medical Store Depôts, should therefore take steps to ensure that this is done.

238. "*Local purchase*" estimates.—The annual estimates of funds required for the purchase of stores locally by D. A. Ds. G. (M. S.), Medical Store Depôts will be prepared on M. S. D. Forms 6 and 7 [budget estimate forms appended to Government of India, Army Department, letter No. 21819 (A. D.), dated the 3rd March 1922], and forwarded to the Director-General, Indian Medical Service, not later than the 15th October.

In calculating their requirements of funds for the purchase of local stores D. A. Ds. G. (M.S.) will take into account :—

- (i) The probable cost of all local stores the necessity for the purchase of which can be foreseen.
- (ii) The probable cost of local stores to be purchased through other depôts.
- (iii) The probable cost of all stores to be obtained from other Departments, e.g., Opium, Cinchona, etc.

- (iv) The probable cost of stores to be obtained from Messrs, Eyres & Co., through the D. A. D. G. (M.S.), Medical Store Depot, Bombay.
- (v) The probable amount required for the repairs of Surgical instruments and appliances, Field Equipment, etc.
- (vi) The probable cost of imported stores to be purchased under paragraph 16 of the Financial Regulations for the Army in India, Part I.

N.B.—The estimated requirement of stores shown in this estimate will be taken as the basis for annual contracts of the year.

239. *Sanctioned estimates.*—Sanctioned budget grants for the year will be communicated to the Medical Store Depôts by the Director-General, Indian Medical Service, as soon as the sanctioned amounts are known.

CHAPTER XI.

DISPOSAL OF STORES.

240. *General*.—The disposal of stores declared obsolete, surplus or unserviceable, under the orders of the proper authority, is the responsibility of the Director of Contracts, Army Headquarters, India, subject to such exceptions as may be agreed to by him after consultation with the Director-General, Indian Medical Service.

241. *Reporting of stores for disposal. (a) Surplus and obsolete stores*.—The D. A. Ds. G. (M. S.), of Medical Store Depots will prepare, in triplicate, list of surplus and obsolete stores on I. A. F. O.-2468. One copy will be retained for record, and the other two copies forwarded to the Director of Contracts, who will return one copy on which will be endorsed disposal instructions for the stores. These lists will be forwarded to the Director of Contracts quarterly, so as to reach him during the first week of January, April, July and October.

(b) *Unserviceable stores and bye-products*.—Lists of unserviceable stores and bye-products, with the exception of unserviceable Mathematical instruments, machinery and plant, will not be forwarded to the Director of Contracts for disposal orders. Such Stores will invariably be offered for sale by public auction. Lists of unserviceable machinery and plant will be forwarded to the Director of Contracts, *vide* sub-para. (a) above, full details being given, *vide* Director of Contracts 'Handbook of Machinery specifications, 1937'.

(c) *Platinum Components of unserviceable stores*.—Platinum components recovered from unserviceable stores will be forwarded by registered and insured parcel post to the Chief Ordnance Officer, The Arsenal, Kirkee, on regular vouchers, to reach that officer in January of each year.

(d) Any unserviceable articles required for the repair of stores in use will be retained for this purpose.

242. *Withdrawals*.—If, after stores have been reported to the Director of Contracts for Disposal, it is found subsequently that they are required by the Medical Services in India, the sanction of the Director of Contracts must be obtained to the withdrawal of such stores from the disposal lists.

243. *Sale of unserviceable stores and bye-products*.—Sales by private treaty (*i.e.*, Open, limited or individual tender) will not be resorted to by D. A. Ds. G. (Medical Stores), until it has first been established that reasonable prices could not be obtained by public auction. In such cases, the relative sale account will be endorsed as follows :—

“ Sold by private treaty after failure to obtain reasonable prices by public auction ”.

244. *Auction sales*.—[See R. A. I. (Instructions), paras. 732, 733]. (a) *Auction sale list*.—A list of stores ordered for sale as a result of Director of Contracts' Orders on the quarterly lists mentioned in para. 2 (a) and including those unserviceable stores and bye-products which the D. A. Ds. G. (Medical Stores)

may decide to sell, *vide* para. 2 (b) will be prepared on I. A. F. O.-2468 in quadruplicate, stores being grouped under the following main headings :—

1. *Obsolete and surplus stores.*

2. *Unserviceable stores and bye-products.*—Each of the above-mentioned main groups will be sub-divided into the following sub-divisions :—

(i) Medical stores and equipment.

(ii) Surgical stores and equipment.

(iii) X-ray equipment.

(iv) Machinery.

This list, in quadruplicate, will be forwarded to the Director of Contracts, together with the suggested date for the auction sale, which should be provisionally fixed with the Government auctioneer. Lists will be forwarded so as to reach the Director of Contracts at least four weeks before the date suggested for the sale.

(b) *Action by Director of Contracts.*—The Director of Contracts will confirm, or otherwise, the date suggested for the sale and will return three copies of the list, with Director of Contracts' approval endorsed thereon. In one of the copies reserve prices, where necessary, will be indicated.

(c) *Disposal of auction sale lists.*—The three copies of the sale list will be disposed of as follows :—

(1) The copy on which the reserve prices are indicated will be used by the sales officer at the sale. This copy will on no account be shown to the auctioneer, and will later be disposed of as laid down in para. 7.

(2) The second copy will be given to the auctioneer and may be retained by him and on this copy items for which reserve prices have been allotted will be marked R. P., so that on the sale of these items the auctioneer may know that reference to the sales officer is necessary before acceptance of a bid.

(3) The third copy will be marked 'Return to D. of C.' and not later than four days after the auction sale, this copy will be returned to that officer, showing the complete result of the sale, *viz.*, highest offer received for each lot, whether accepted or rejected, and the total sale proceeds.

245. *General instructions regarding auction sales.* (a) *Lotting.*—(i) To facilitate sales, stores which are similar in nature will be put up for sale in numerical lot sequence but surplus and obsolete (serviceable) stores will be kept in separate lots from unserviceable stores and waste.

(ii) Unserviceable stores which have a particular sale value will be offered for sale in separate lots and useful articles will not be broken up but will be sold in their whole state.

(iii) Unserviceable stores which have little or no sale value in their whole state will be broken up, brought to produce and offered for sale in separate lots, but in order to eliminate small lots produce of the same nature will be lotted together.

(iv) The stores for sale will be arranged in lots for economic sale both as regards quantity and nature of the stores in any lot. The quantity should be for the higher accounting unit only, *e.g.*, cwts., after eliminating odd qrs., lbs., Ozs., which may await further accumulation. It is imperative that the contents of a lot be sold by a unit of weight or number. The sale of a collection of stores merely as a 'lot' without specifying weight or number is forbidden. Stores will be laid out on the auction ground and numbered in lots which coincide with the auction sales list.

(b) *Publicity*.—The auctioneer will be supplied with a copy of the auction list (without the reserve prices) at least 15 days before the sale. Where necessary and especially when auctions last for more than one day, definite days will be allotted for the sale of definite categories of stores, *e.g.*, (1) Medical, (2) Surgical, (3) X-ray, etc.

The auctioneer will, under the terms of his appointment suitably notify the public of the date, time and place of sale, and will intimate in his advertisements the nature of the stores being sold. Copies of printed handbills, posters, etc., provided by him will be forwarded to the D. A. D. G. (Medical Stores) for information.

(c) *Report on offers below reserve prices*.—Should a bid be received for a certain lot which is below the reserve price fixed by the Director of Contracts, but which, in the opinion of the D. A. D. G. (Medical Stores), is reasonable, the offer will be referred to the Director of Contracts by telegram or express letter, bearing in mind that the bidder has the right to withdraw the offer until acceptance is intimated to him.

246. *Sale Accounts*.—In respect of all sales of surplus, obsolete or unserviceable stores, whether sales are effected by auction or by private treaty, a sale account (I. A. F. A.-58) will be prepared by the D. A. D. G. (Medical Stores) according to the instructions printed on the form, with the following modifications, which will be embodied in the next reprint of the form :—

The original, duplicate and triplicate copies of the sale account will be forwarded to the C. M. A. in whose payment area the Medical Store Depot concerned is located and will be accompanied by the undermentioned documents :—

(a) Treasury Receipts.

(b) Auction list [see para. 5 (c) (1)] above, approved by and with the reserve prices recorded thereon by the Director of Contracts.

(c) The letter from the Director of Contracts fixing the sale price in the case of stores sold by him by private treaty in respect of out-right sales as distinct from rate of running contracts.

(d) Letters (if any) from the Director of Contracts altering the reserve prices originally noted in the approved 'Auction List'.

(e) The letter of acceptance from the purchaser in the case of stores sold by private treaty.

(f) The comparative statement showing the names of the tenderers, the rate tendered and the rates accepted in the case of stores sold by D. A. Ds. G. (Medical Stores) by inviting tenders.

In the case of sales by auction, Column 4—name of purchaser—of I. A. F. A.-58 will not be completed.

The C. M. A. will after check, forward the duplicate sale account (I. A. F. A.-58) to the Director of Contracts and retain the original and triplicate. The documents referred to at items (b) to (f) will be returned in original by the C. M. A. to the officers from whom they were received.

Copies of the sale accounts will not be furnished to the L. A. O. along with the monthly skeleton list of vouchers by the D. A. Ds. G. (Medical Stores).

247. *Auctioneer*.—(a) The authority for the appointment and control of auctioneers is vested primarily in the Director of Contracts who will be addressed on all questions relative thereto.

(b) The Director of Contracts appoints and controls directly, the auctioneers for the Defence Services at those stations only where he considers such appointments are necessary. Auction sales of all stores held on charge at Medical Store Depots are to be effected solely through the agency of those auctioneers appointed by the Director of Contracts and within the areas for which their services have been engaged.

(c) At stations where the Director of Contracts has not appointed an auctioneer, auctions will be conducted under either of the following arrangements :—

(i) By a Government servant

or

(ii) By a local auctioneering agency.

Local auctioneers are appointed by the Commanders of Districts/Independent Brigade Areas where such course is considered advisable. The commission payable to the auctioneer appointed locally must not exceed 5 per cent. of the nett sale proceeds and will be paid out of such proceeds, before they are credited to Government.

All particulars concerning the terms of agreement and conditions of sales connected with the auctioneers appointed by the Director of Contracts as well as information as to stations at which no such auctioneers are appointed will be published periodically in District/Independent Brigade Area Orders, from data furnished by the Director of Contracts.

(d) Auctioneers, whether appointed by the Director of Contracts or under departmental arrangements, will not be asked to sell stores other than by auction except with the prior sanction of the Director of Contracts.

APPENDICES.

APPENDIX I.—Tables of the Establishments of Depots.

APPENDIX I-A.—Madras.

APPENDIX I-B.—Bombay.

APPENDIX I-C.—Lahore.

APPENDIX I-D.—Calcutta.

APPENDIX II.—List of M. S. D. forms.

APPENDIX III.—List of Standard Forms other than M. S. D. Forms in use in Medical Store Depots.

APPENDIX IV.—List of India Army Forms in use in Medical Store Depots.

APPENDIX V.—List of Army Forms in use in Medical Store Depots.

APPENDIX VI.—List of Books of Regulations and Government Publications required in Medical Store Depots.

APPENDIX VII.—List of Returns.

(a) Monthly.

(b) Quarterly.

(c) Half-yearly.

(d) Yearly.

APPENDIX VIII.—Rules for packing combustible stores.

APPENDIX IX.—Form for preparation of Home Indent.

APPENDIX X.—Detailed heads of Accounts of Medical Store Depot Budget Estimate.

APPENDIX XI.—Letter No. 658/7779-7783, dated 1st December 1928, regarding Budget Estimates.

APPENDIX XII.—Army Department letter No. 170/29 (A. D. C. A.), dated the 2nd December, 1929, regarding Budget Estimates.

APPENDIX I.

Statement showing the Establishments of Medical Store Depots.

	Madras.	Bombay.	Lahore Cantt.	Calcutta.
D. A. D. G. (M. S.)	1	1	1	1
Depot Manager	1	1	1	1
<i>Office.</i>				
Superintendent	1	1	1	1
Assistant Superintendents	1	1	1	1
Office Clerks	6	6	6	6
Menials	6	5	4	4
<i>Stores.</i>				
Superintendents	1	1	1	1
Assistant Superintendents	5	4	4	1
Sub-Assistant Surgeons .. ..	..	1	1	3
Stores Assistants	9	10	10	9
Stores Clerks	10	11	11	10
Compounders	15	13	11	11
Cutlers	11	..	2	1
Carpenters	2	2	2	2
Tinsmiths	1	..	1	1
Bellowsboys	1	..	1	1
Chowkidars	5	4	4	4
Packers	65	68	57	51
Markman	1	1	1	1
Jemadars	1	..	..	..

	Madras.	Bombay.	Lahore Cantt.	Calcutta.
<i>Stores—contd.</i>				
Tindal	1	1	..	1
Yardhands	2	..	2	..
Sweepers	2	2	2	2
Electroplater	1	..	..	..
Still-man .. .. .	..	..	1	..
Bhisti .. .. .	..	..	1	..
Sircars .. .. .	..	..	..	2
Cooper	1	..	..	..
Casual daily labour.	Within monetary limits determined by D. G. annually.			
Total	150	134	126	115

Establishment of Factory, Medical Stores Depot, Madras and Bombay.

						Madras.	Bombay.
Factory Manager (Chemist)	..	..	..	..	..	1	1
Assistant Factory Manager, Assistant Surgeon, I. M. D.				..	..	1	1
Assistant Chemists	..	..	..	..	..	2	1
Compounders	..	..	..	..	..	6	4
Laboratory Assistant	..	..	..	..	..	1	..
Mechanic	..	..	..	..	..	1	1
Assistant Mechanic	..	..	..	..	..	1	..
Electric Fitter	..	..	..	..	..	1	..
Firemen	..	..	..	..	..	..	2
Cleaners	..	..	..	..	..	3	2
Turner ..	..	..	..	..	..	1	..
Fitter ..	..	..	..	..	..	1	1
Laboratory hands	..	..	..	..	..	3	..
Factory hands	..	..	..	..	..	40	34
Casual daily labour *	..	..	..	..	..	..	..
Total ..						62	47

* Within monetary limits determined by D. G. annually.

APPENDIX I-A.

Statement of Establishment of the Medical Store Depot, Madras (Office and Stores Establishment).

Establishment table Depot proper, Madras.	Management.	Office.	A. Section		B. Section.	C. Section	D. Section.	(a) Supervision.	(b) Vouchers and pack- ing material.	(c) Indents.	(d) Assembling.	(e) Packing.	(f) Despatching.	F. Receipt Section.	G. Verification Section.	General.	Total.
			Bulk.	Retail.													
D. A. D. G. (M. S.)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Depot Manager	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Superintendent, Office	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asst. Supdt., Office	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks, Office	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Record Supplier	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Daftry	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Peons	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Superintendent, Stores	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Supdt., Stores	1	1	1	1	1	..	..	..	..	..	..	..	..	5
Stores Assistants	1	1	..	..	1	1	1	..	2	1	1	..	9
Stores Clerks	3	..	1	1	1	..	..	..	..	4	..	..	..	..	10
Compounders	6	9	..	..	..	..	..	..	..	..	..	..	..	..	15
Head Cutler	1	1
Cutlers	10	10
Head Caprenters	1	1
Caprenters	1	1
Cooper	1	1
Tinsmith	1	1
Jemadar	1	1
Tindal	1	1
Electroplater	1	1
Sweeper	2	2
Bellowsboy	1	1
Chowkidars	5	5
Yardhands	2	2
Packers	18	4	4	4	..	2	..	4	16	6	6	1	..	65
Markman	1	..	..	1
Total	2	14	38		7	7	6	1	3	1	5	20	8	8	2	28	150

Statement of Establishment, Medical Store Depot, Madras (Factory Establishment).

Factory Manager (Advisory Chemist)	1
Assistant Factory Manager, Assistant Surgeon, I.M.D.	1

(a) Analysis and research section—

Assistant Chemist	1
Laboratory hands	3

*(b) Manufacturing section—**(i) Machinery and Power section—*

Foreman Mechanic	1
Assistant Mechanic	1
Electric Fitter	1
Cleaners	3
Fitter	1
Turner	1

(ii) Manufacturing section—

Assistant Chemist	1
Laboratory Assistant	1
Compounders	6
Factory hands	40

Total 62

APPENDIX I-B.

Statement of Establishment of the Medical Store Depot, Bombay.

Statement of establishment of the Medical Store Depot Bombay, Depot Proper.	Management.	Office.	* A. Section.		B. Section.	C. Section.	D. Section.	(a) Supervision.	(b) Vouchers and packing material.	(c) Indents.	(d) Assembling.	(e) Packing.	(f) Despatching.	F. Receipt Section.	G. Verification Section.	*H. Field Section.	General.	Total.
			Bulk.	Retail.														
D. A. D. G. (M. S.)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Manager	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Superintendent, Office.	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Supdt., Office	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Office Clerks	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Record Supplier	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Peons	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Supdt., Stores	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Supdt., Stores	1	..	1	1	1	1	..	..	..	..	..	..	..	..	5
Sub-Asstt. Surgeon	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Stores Assistants	1	1	..	..	1	1	1	..	2	1	1	1	..	10
Stores Clerks	3	1	1	1	..	..	..	..	4	..	..	..	1	..	11
Compounders	8	9	..	..	..	..	..	..	..	..	..	..	..	1	..	13
Head Carpenter	1	1
Carpenters	1	1
Tindal	1	1
Sweepers	2	2
Chowkidars	4	4
Packers	18	..	4	4	4	..	2	..	4	16	6	6	1	3	..	68
Markman	1	..	..	..	..	..	1
Total	2	13	35		7	7	6	1	3	1	5	20	9	7	2	6	9	133

* Includes (Dental) Section in B. or C.

Statement of Establishment, Medical Store Depot, Bombay.

(Factory Establishment).

Factory Manager	1
Assistant Factory Manager, Assistant Surgeon, I.M.D.	1
<i>(a) Machinery and Power Section—</i>	
Mechanic	1
Firemen	2
Cleaners	2
Fitter	1
<i>(b) Manufacturing Section—</i>	
Assistant Chemist	1
Compounders	4
Factory hands	34
Total .	<hr/> 47 <hr/>

APPENDIX I-C.

Statement of Establishment of the Medical Store Depot, Lahore Cantonment.

Statement of Establishment of the Medical Store Depot Lahore Cantonment.	Management.	Office.	A. Section		B. Section.	C. Section	D. Section.	(a) Supervision.	(b) Vouchers and pack- ing material.	(c) Indents.	(d) Assembling.	(e) Packing.	(f) Despatching.	F. Receipt Section.	G. Verification Section.	H. Field Section.	Distilled Water.	General.	Total.
			Bulk.	Retail.															
D. A. D. G. (M. S.)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Manager	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Office Superinten- dent.	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Superinten- dent, Office.	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Office Clerks	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Daftry	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Peons	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Record Supplier	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Supdt., Stores	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Supdt., Stores	1	..	1	..	1	..	..	..	..	..	..	..	1	..	..	4
Sub-Asstt. Surgeon	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Stores Assistants	1	1	1	..	1	1	1	..	1	1	1	1	..	..	10
Stores Clerks	3	1	1	1	..	..	..	..	4	1	..	..	..	..	..	11
Compounders	2	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11
Head Cutler	1	1	1
Cutler	1	1	1
Head Carpenter	1	1	1
Carpenter	1	1	1
Tinsmith	1	1	1
Sweeper	2	2	2
Bhisti	2	2	2
Chowkidar	1	1	1
Policemen	2	2	2
Yardhands	2	2	2
Packers	12	3	3	3	..	2	..	3	16	8	3	1	3	..	..	57
Markman	1	..	..	..	..	..	..	1
Bellowsboy	1	1	1
Stillman	1	..	..	1
Total	2	12	28		6	6	5	1	3	1	4	20	11	4	2	5	1	15	126

APPENDIX I-D.

Statement of Establishment of the Medical Store Depot, Calcutta.

Statement of establishment of the Medical Store Depot, Calcutta.	Management.	Office.	A. Section		B. Section.	C. Section.	D. Section.	(a) Supervision.	(b) Vouchers and packing material.	(c) Indents.	(d) Assembling.	(e) Packing.	(f) Despatching.	F. Receipt Section.	G. Verification Section.	General.	Total.
			Bulk.	Retail.													
D. A. D. G. (M. S.)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Manager	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Supdt., Office	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Asstt. Supdt., Office	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks, Office	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Record Supplier	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Daftry	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Peons	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Supdt., Stores	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sub-Asstt. Surgeons	1	1	1	..	..	..	..	..	..	..	..	..	..	3
Asstt. Supdt., Stores	1	..	..	..	..	..	..	..	..	..	1
Stores Assistants	1	1	1	..	1	1	1	..	1	1	1	..	9
Stores Clerks	3	1	1	1	..	..	..	..	4	..	..	..	..	10
Compounders	2	9	..	..	..	..	..	..	..	..	..	..	..	..	11
Head Cutler	1	..	..	..	..	..	..	..	..	..	..	..	1
Head Carpenter	1	..	1
Carpenter	1	..	1
Head Tinsmith	1	..	1
Bellowsboy	1	..	1
Tindal	1	..	1
Sweepers	2	..	2
Chowkidars	4	..	4
Sircars	2	..	..	..	..	2
Packers	12	3	3	2	..	2	..	3	12	6	3	1	..	47
Markman	1	..	..	..	..	1
Total	2	12	28		7	6	4	1	3	1	4	16	10	4	2	11	111

APPENDIX II.

LIST OF M. S. D. FORMS STANDARDISED.

M. S. D. No.

- | | |
|-------------------|--|
| 1 | Reminder for Treasury Receipts. |
| 2 | Packing Note. |
| 3 | List of stores handed over to Despatcher. |
| 4 | Letter requesting sanction of D. G., I. M. S., to purchase articles locally. |
| 5 | Instructions for use of Horrook's Water testing apparatus. |
| 6 | Local Store estimate, page 1. |
| 7 | Local Store estimate, page 2. |
| 8 | List of contents " Tin box of medicines ' D ' modified ". |
| 9 | List of bottles and phials (packing only). |
| 10 | List of miscellaneous containers (packing only). |
| 11 | List of packing cases, etc. |
| 12 D. N. 1 to 361 | Demand Note for materials. |
| 13 | Register of Railway receipts. |
| 14 | Register showing disposal of Europe Packing Accounts. |
| 15 | Register of Stores received in the Medical Store Depot. |
| 16 | Combined Indent, Delivery and Receipt Form. |
| 17 | Rate Enquiry Form, small size. |
| 19 | Demand book. |
| 20 | Depot Enquiry Form. |
| 21 | Depot Enquiry Form counterfoil. |
| 22 | Memo. intimating despatch of Cocaine. |
| 23 D. B. 1 to 11 | Day Book—Drugs Department. |
| 24 | Monthly Order on Factory. |
| 25 | Register of unserviceable articles received. |
| 26 | Gate Pass " In ". |
| 26-B | Gate Pass " Out ". |
| 27 | Post Card reminder for return of Receipt Vouchers. |
| 28 | Memo. asking for R. and D. Vouchers for stores received in Medical Store Depots. |
| 29 | Register of Indents. |
| 30 | Loan Register. |
| 31 | Stock Journal Register. |
| 32 | List of contents of Cholera outfit. |
| 33 | Book debit register. |
| 34 | Manufacture register. |
| 35 | List of articles that can be spared. |
| 37 | Direction for use of First Aid Aeroplane outfit. |

M. S. D. No.

- 38 Memo. sending copy of Issue Vouchers for signature.
- 39 Register of cheques received in Medical Store Depot.
- 40 Certificate for refund of Octroi.
- 41 Certificate that goods are property of Government (Octroi Certificate).
- 42 Memo. forwarding Railway Receipt for stores despatched.
- 43 Portable Medicine Box, large (Madras).
- 44 Travelling Civil Dispensary Pannier ' A '.
- 45 Travelling Civil Dispensary Pannier ' B '.
- 46 List of contents of Horrock's Water Testing Apparatus.
- 48 Contents of Field Fracture Box.
- 49 Contents of a Reserve Medical Pannier.
- 50 Contents of Companion and Haversack Box.
- 51 Contents of Field Dressing Box.
- 52 Contents of Reserve Dressing Box.
- 53 Contents of Field Surgical Pannier.
- 54 Contents of Field Medical Companion.
- 55 Contents of Surgical Haversack.
- 56 Contents of Medical Pannier No. 1.
- 57 Contents of Medical Pannier No. 2.
- 58 Contents of Pill and Tablet Tin R. P.
- 59 Address label.
- 60 Label—Saponified cresol.
- 61 Label—Tablet No. 100 Acidum Boricum Grs. V.
- 62 Cholera Medicine Chest, No. 1 (Madras).
- 63 Duplicate Packing Account Memo. form.
- 64 Memo. asking for Invoices to be returned duly signed.
- 65 Register of papers undisposed of.
- 66 Distribution register of inward letters.
- 67 Memo. forwarding bills to Controller, Military Accounts, for payment.
- 68 Stores forwarding memo.
- 69 Post Card asking to forward R. and D. Vouchers for articles sent for repair.
- 70 Register of particulars of stores despatched from Medical Store Depot.
- 71 Railway certificate for despatch of combustibles.
- 72 Label " Glass with care " large size.
- 72-A Label " Glass with care ", medium size.
- 72-B Label " Glass with care ", small size.
- 72-C Label " Glass with care ", large size, with red letters.
- 73 Register of particulars of Spirit received.
- 74 Intra-Depot Transfer Voucher.

M. S. D. No.

75	Contents of Cholera Apparatus Box.
76	Combustible label.
77	Report of out-turn of work.
78	Abstract of Machinery Ledger.
79	" Hereafter " Card.
80	Stock Card for medicines and other articles.
81	Universal reply form.
81-A	Universal reply-form counterfoil.
82	Label " Acid Hydrochloric ".
83	Label " Acid Sulphuric ".
83-A	Label " Acid Nitric."
84 G. H. P., G. H. P. 1 to 38.	List of packages of one section of a General Hospital.
85 H. C. O.—1	Hamallage conveyance order form.
85 H. C. O.—2	Hamallage conveyance order form.
85 H. C. O.—3	Hamallage conveyance order form.
86	Bill for hammallage charges.
87	Post Card—Intimation of despatch of stores.
88	Post Card—Intimation of despatch of stores by sea.
89	Statement of packages conveyed by hamallage contractor.
90	Statement showing quantity and value of stores consigned.
91	Receipt for packages.
92	Card Ticket for Port Trust Gate Keeper.
93	Bill Book of Port Trust and Hamallage charges.
94	Bill Book of shipping charges.
95	Landing Order Bombay Port Trust.
96	Outfits, first aid for aeroplanes.
97	Laboratory Work Card.
98	Machine Card.
99 A. S. 1 to 9	Address slips.
100	Contract schedule for purchase of empty packing cases.
101	Register of stores consigned by sea.
102	Gate Pass Book " Outward ".
103	Gate Pass " Inward."
105	Cholera Medicine Chest No. 2 (Madras).
106	List of contents of Field Veterinary Wallet, 1917 pattern.
107	Letter asking for rectification of bills.
108	Statement of cost.
109	Rate Enquiry form for repair of articles.
110	Absentee register.

M. S. D. No.

- 111 Note of Survey of damaged stores.
- 112 Information of bills passed for payment.
- 113 Memo. forwarding Bill of Lading to consignee.
- 114 F. V. H. B. 1. Contents of a Field Veterinary Hospital, Box No. 1.
- 114 F. B. H. B. 2. Contents of a Field Veterinary Hospital, Box. No. 2.
- 114 F. V. H. B. 3 Contents of a Field Veterinary Hospital, Box No. 3.
- 114 F. V. H. B. 4, 5 and 6. Contents of a Field Veterinary Hospital, Box No. 4. (5 and 6 are identical.)
- 115 Contents of Apparatus Intravenous Injection, Veterinary.
- 116 Directions for Apparatus Intravenous Injection, Veterinary.
- 117 Forwarding memo. of Statement of weights or dimensions of packages sent by sea.
- 118 Register of Vouchers for stores received.
- 119 Contents of an outfit—First Aid for Armoured Car.
- 120 Intimation of date of despatch by sea of stores from Rangoon.
- 121 Memo. to Agents, B. I. S. N. Coy., Bombay, to grant delivery order to Manager, P. T. D., Bombay.
- 122 Memo. forwarding Bill of Lading together with receipt for medical stores shipped.
- 123 Memo. forwarding Packing Account of Medical Stores arrived from England.
- 124 Memo. forwarding landing order, etc.
- 125 Packing Clerks Diary.
- 126 Daily Abstract of Packing Room Work.
- 127 Progress Report Annual Indents.
- 128 Progress Report Supplementary Indents.
- 129 Poison labels, large.
- 130 Poison labels, medium.
- 131 Poison labels, small.
- 132 Contents of Field Veterinary Companion.
- 132-A. Plan of Field Veterinary Companion (1917 pattern).
- 133 "Envelope" form for prevention of venereal disease outfits.
- 134 Civil Medical Annual Indent form (for large Hospitals).
- 135 Civil Medical Annual Indent form (for small Hospitals).
- 136 Supplementary Civil Medical Indent Form.
- 137 Directions for the use of Portable Medicine Box, Tin.
- 138 Poison label large, medium and small in book form for Madras only.
- 139 Label "Bandages flannel, 3"×4 yds. No. 24. For Bombay only".
- 140 Label "Bandages flannel, 6"×7 yds. No. 12. For Bombay only."

M. S. D. No.

- 141 Label " Bandages, Veterinary No. 4. For Bombay only ".
- 142 Label " Bandages, L. W. $2\frac{1}{2}$ " \times 6 yds., No. 6. For Bombay only ".
- 143 First Field Dressing label.
- 144 Instructions for the use of Cholera Medicine Chest No. 1 (Madras).
- 145 List of contents of District Officers Chest, Revised Pattern (Bombay).
- 146 Directions for the use of above.
- 147 Label " Gauze Iodoform 6 yards P. V. No. 1729."
- 148 Label " Gauze Corrosive Sublimate, 5 yards P. V. No. 1726."
- 149 Label " Gauze Double, Cyanide, 20 yards, P. V. No. 1727."
- 150 Label " Tow Surgeons 2 oz., compressed P. V. No. 1742-A."
- 151 Label " Two plain, 1 oz., compressed P. V. No. 1838-A."
- 152 Label " Lint Plain, 1 oz., compressed P. V. No. 1738."
- 153 Label " Bandages, Triangular, compressed two Bandages, P. V. No. 1724."
- 154 Label " Compressed White Absorbent Gauze, 3 yards, P. V. No. 1731."
- 155 Label " Loose Woven compressed Bandage 6 yards \times $2\frac{1}{2}$ " wide, P. V. No. 1721."
- 156 Label " Gauze Double-cyanide (compressed) Poison $2\frac{1}{2}$ yards P. V. No. 1728."
- 157 Label " Absorbent cotton wool, 2 oz., compressed, P. V. No. 1750."
- 158 Label " Lint Plain, 1 oz., compressed P. V. No. 1738."
- 158-A. Label " Tow carbolised, compressed, in 2 oz. packets P. V. No. 1714-A."
- 159 List of contents of Box No. 1 of a Field Veterinary Hospital (1933 pattern).
- 160 Plan and arrangement of above.
- 161 List of contents of Box No. 2 of a Field Veterinary Hospital (1933 pattern).
- 162 Plan and arrangement of above.
- 163 List of contents of Box No. 3 of a Field Veterinary Hospital (1933 pattern).
- 164 Plan and arrangement of above.
- 165 List of contents of Box No. 4 of a Field Veterinary Hospital (1933 pattern).
- 166 Plan and arrangement of above.
- 167 List of contents of Box No. 5 of a Field Veterinary Hospital (1933 pattern).
- 168 Plan and arrangement of above.
- 169 Label—Bandages for Plaster of Paris, compressed (for Bombay Depot only).

M. S. D. No.

- 170 Label—Bandages, Khaki, $2\frac{1}{2}'' \times 7\frac{1}{2}''$ feet.
- 171 Label—Gauze, Surgical loosewool, uncompressed 3 yds.
- 172 Label—Wool, cotton, absorbent, uncompressed 2 ozs.
- 173 Handing over and taking over Certificates.
- 174 List of contents of a Portable Medicine Box, Tin—for use of Survey Parties.
- 175 List of contents of a Surveying Officer's Chest.
- 176-A. Directions for use of Surveying Officer's Chest (English).
- 176-B. Directions for use of Surveying Officer's Chest (Urdu.)
- 176-C. Directions for use of Surveying Officer's Chest (Hindi).
- 177-A. Instructions for the use of Portable Medicine, Tin, for Survey Parties—English.
- 177-B. Instructions for the use of Portable Medicine, Tin, for Survey Parties—Urdu.
- 177-C. Instructions for the use of Portable Medicine, Tin, for Survey Parties—Hindi.
- 178 List of contents of District Officers chest, Madras (Revised).
- 179 Directions for use of District Officers chest, Madras (Revised).
180. Bill Book.
181. Label for Boric Lint, 1 lb.
182. *List No. 2.*—Apparatus for Lavage treatment of Gonorrhoea.
183. *List No. 5.*—Apparatus, General Fracture, in Box.
184. *List No. 6.*—Apparatus, Urinometer, in tin case.
185. *List No. 8.*—Aspirator, Potein's.
186. *List No. 15.*—Instruments, Bone Plating, Lane's, in case.
187. *List No. 16.*—Instruments, Dental, stopping and scaling, in case.
188. *List No. 17.*—Instruments, Dressing, Pocket case, A. R. P.
189. *List No. 18.*—Instruments, Dressing, Pocket case, "Madras" Pattern.
190. *List No. 19.*—Instruments, Dressing, Pocket case, Veterinary.
191. *List No. 20.*—Instruments, Chiropodists, in case.
192. *List No. 22.*—Instruments, Cranium Dissecting in case, Pollock and Fayrer's.
193. *List No. 23.*—Instruments, Dissecting, in case.
194. *List No. 26.*—Instruments, Eye case, large.
195. *List No. 27.*—Instruments, Gynæcological, in case.
196. *List No. 32.*—Instruments, Midwifery, in Mahogany case or pouch.
197. *List No. 33.*—Instruments, Midwifery and Uterine, in bag.
198. *List No. 38.*—Instruments, Tooth, in case, A. R. Pattern.
199. *List No. 39.*—Instruments, Tooth, in pouch.
200. Personal Security.
201. *List No. 37.*—Instruments Surgeons, Gallwey Pattern, in case—I. S. D. Pattern No. 309-C.

M. S. D. No.

- 202. Dummy slip.
- 203. Label for " Absorbent Cotton Wool, 1 oz., compressed."
- 204. Label for " Lint plain, $\frac{1}{2}$ oz., uncompressed."
- 205. Label for " Strychnine Hydrochlor, 2 grains—Poison " (for Bombay Depot only).
- 206. Label of Potency for Tincture Digitalis, B. P.
- 207. Register of losses.
- L. O. to 534 and 600 to 620 Drug Labels, etc.
- L. O. 1843 to 2016 Labels for Chemical Section.

APPENDIX III.

SECRETARIAT STANDARD FORMS.

- S. 5 Draft form for letters, Memos. and Telegrams.
- S. 31 Register of receipts.
- S. 32 Register of issues.
- S. 74 Urgent Slip (large).
- S. 75 Urgent Slip (small).
- S. 76 Immediate Slip (large).
- S. 77 Immediate Slip (small).
- S. 79 Confidential Slip (small).
- S. 96 Indents for forms.
- S. 97 File Cover.
- S. 133 Post-card memo. requesting indentors to take delivery of Stores.

APPENDIX IV.

LIST OF INDIA ARMY FORMS.

I. A. F.

- A. 25 Pay bill and acquittance roll of I. M. D., etc.
- A. 26 Inner sheets for above.
- A. 35 Pay bill of staff and departmental officers.
- A. 36 Pay bill of departmental Warrant and Non-Commissioned Officers.
- A. 38 Pay bill and acquittance roll of departmental establishment and regimental followers (outer and inner sheets).
- A. 40 Pay roll of temporary labour.
- A. 57 Valuation statement.
- A. 58 Auction sale account.
- A. 59 Invoice of stores, Medical Store Depots.
- A. 60 Work return.
- A. 61 Transfer return of stores.
- A. 68 Contractors Bill Form.
Inspection note.
- A. 87 Compensation claim for dearness of food, Indian combatants and non-combatants.
- A. 115 Contingent bill.
- A. 125 Cash Book.
- A. 211 Général budget estimate.
- A. 285 Ordinary Register of Security deposits.
- A. 286 List of securities forwarded to Controller or Accountant General.
- A. 288 List of securities in deposit with Controller of Military Accounts at the end of year.
- A. 289 Annual list of outstanding security deposits.
- A. 295 Security deposits Memo. (Transmission receipt and return) books of 60.
- A. 296 Notice of refund of security deposits (books of 50).
- A. 297 Form of indemnity bond.
- A. 298 Form of security bond in lieu of cash deposit.
- A. 299 Receipt for security deposits (books of 100).
- A. 300 Register of earnest monies.
- A. 311 Pension roll, departmental officers W. Os. and H. Assistants.
- A. 356 Application for civil pension or gratuity.
- A. 357 Statement showing result of verification of service.
- A. 367 Application for grant of injury pension or gratuities to followers.
- A. 368 Extraordinary family pension or gratuity claim.
- A. 369 Indian Pensioner's descriptive roll.
- A. 370 Advance of pensions or gratuities charged or required.
- A. 373 Indian military and family pension certificate.
- A. 376 Civil pensioners certificate.

- I. A. F.
- A. 377 Pay certificate, Indian pensioners, Imperial Government.
 - A. 438 L. P. C., officers (books of 50).
 - A. 442 L. P. C., all U. L. and I. M. D., W. and N. C. officers.
 - A. 445 L. P. C., uncovenanted officers.
 - A. 449 Application to M. A. Department for a L. P. C., for an officer, lady nurse or W. O., leaving India.
 - A. 450 Officer's no-demand certificate.
 - A. 451 Contractor's no-demand certificate.
 - A. 453 Register of sanctioned establishments.
 - A. 454
 - A. 455 Absentee statement.
 - A. 456 Periodical increment certificate.
 - A. 457 Proposition statement.
 - A. 458 Annual confidential report on clerks, accountants, etc., of M. A. D. and S. and T. Corps (outer and inner).
 - A. 461 Detailed statement of establishments.
 - A. 462 Detailed statement of new names.
 - A. 463 Abstract scale of establishments.
 - A. 481 Register of contingent charges.
 - A. 487 Note book form with index.
 - A. 493 Register of duplicate vouchers originals of which are missing.
 - A. 497 Application for sanction of C. F. A.
 - A. 498 Loss statement, all services (books of 50).
 - A. 507 Treasury order (books of 50).
 - A. 508 Form of appeal against final disallowances.
 - A. 550 Register of claims, Ordnance, Medical and Clothing.
 - A. 571 Further Explanatory statement.
 - A. 592 Register of objection statements.
 - A. 719 Report of local purchase of Europe Stores.
 - A. 767 Statement of modification made in a grant.
 - A. 779 Examiner's preliminary Revised Estimate.
 - A. 786 Reappropriation report for general use.
 - F. 961 Certificate of animals transferred (books of 50).
 - F. 962 Monthly Return of sick and lame animals.
 - F. 971 R. and D. Vrs. Medical Stores Field Hospitals.
 - F. 975 Label, printed cloth, Field Hospital.
 - F. 1047 Register of bills received and disposed of (books of 25).
 - H. 1107 Application to select chargers from a remount depot.
 - I. 1120 Annual confidential report of officers of I. M. S., etc.
 - I. 1122 Annual confidential report on I. M. D.
 - I. 1125 Annual confidential report on clerks.

I. A. F.

- K. 1151 Long Roll—Indian ranks and followers.
- K. 1154
- L. 1170 Application for leave or furlough—British officers.
- L. 1171 Application for furlough or leave—Departmental officers with Honorary rank and W. Os.
- L. 1180 British soldiers pass or furlough form.
- M. 1197 Nominal roll of Sub-Assistant Surgeons.
- M. 1216 Annual indent for medicines.
- M. 1217 Ward prescription Book.
- M. 1219 Test Dot Cards.
- M. 1220
- M. 1221
- M. 1227 Expense sheet (books of 100).
- O. 1367 Attendance and acquittance roll.
- O. 1368 Stock Journal (outer and inner sheets).
- O. 1374 Skeleton list.
- O. 1411 Intermediate demand Voucher.
- O. 1458 Confidential report on departmental subordinates military and civilian.
- S. 1524 Last rations certificate.
- S. 1577 Day Book—S. and T. Corps.
- S. 1595 Requisition for oil and wick.
- S. 1600
- S. 1617 Skeleton list of vouchers.
- S. 1637
- T. 1705 Requisition for railway conveyance (Form A).
- T. 1707 Railway warrant (Form C) (books of 100).
- T. 1709 Reduced fare certificate (Form E) (books of 50).
- T. 1711 Railway forwarding and credit note (books of 100).
- T. 1715 Application for travelling allowances by rail, river and road.
- T. 1716 Claim for travelling outstation and detention allowances.
- T. 1717 Claim for passage money.
- T. 1718 Conveyance hire claims for subordinates.
- T. 1719 Travelling allowance bill for establishments under C. S. R.
- T. 1720A Railway ticket requisition, reservists, Indian Army.
- T. 1725 Requisition for carriage or shipping order (books of 100).
- T. 1726 Tonnage certificate (books of 100).
- T. 1727 Form of application for entitled or non-entitled sea passages.
- T. 1727A
- T. 1731 Mess certificate (sea voyages).
- T. 1732 Embarkation or disembarkation return, sea voyages, India.

I. A. F.

- T. 1733 Embarkation or disembarkation return, river, steamers.
- T. 1736 Shipping note (books of 50).
- V. 1765 Requisition on Medical Store Depot for Veterinary equipment.
- V. 1766 Requisition annual Veterinary supplies from Medical Store Depots.
- V. 1768 Receipt and Delivery Voucher, Veterinary medicines, etc.
- V. 1769 Receipt and Delivery Voucher, Veterinary necessities, etc.
- W. 1775 List of new buildings for inclusion in M. S. W. budget estimate for major works (outer and inner sheets).
- W. 1777 Bill and acquittance roll, compensation for quarters.
- W. 1833 Requisition for petty works or repairs.
- X. 1835 Application to attend a class of instruction, examination or to proceed to Russia, etc., on language leave.
- X. Telephone message form (books of 200 forms) covers and refill.
- Y. Annual return of Indian Officers recommended for admission to or promotion in order of British India or for grant of land.
- Y. 1920A Annual return of Indian officers recommended for a grant of land.
- Z. 2003 List of reports and returns.
- Z. 2001 List of forms in use.
- Z. 2002 Requisition for forms.
- Z. 2002A
- Z. 2006 Register of documents received and issued.
- Z. 2007 Number, despatch and postage sheet.
- Z. 2010 Letter form.
- Z. 2011 Memorandum form (books of 200 forms) covers and refills (interleaved for carbon).
- Z. 2013 Reminder form (books of 150).
- Z. 2014 Memorandum for transmission of correspondence (books of 100).
- Z. 2015 Circulation of correspondence Memorandum.
- Z. 2016 Forwarding Memorandum (books of 50).
- Z. 2017 Intimation of disallowance on requisitions (books of 50).
- Z. 2020 Query form.
- Z. 2021 Guard book, foolscap size.
- Z. 2022 Guard book, demy size.
- Z. 2024 Forwarding or local despatch book (100 sheets).
- Z. 2025 Portfolio for documents.
- Z. 2034 Form of receipt for secret documents.
- Z. 2035
- Z. 2039 Transfer return of documents, Indian Service.
- Z. 2051 Record of Services, officers of I. A., I.M.S., and Ordnance Department.
- Z. 2042 Annual record of additions to service, officers of I. A., I.M.S., and Ordnance Department.

I. A. F.

- Z. 2053 Furlough leave and duty certificate of officers, departmental W. Os. and lady nurses leaving India.
- Z. 2054 Report of deaths, European uncovenanted servants.
- Z. 2055 Foreign service and three months' agreement of clerks, agents and store-keepers.
- Z. 2056 Declaration of landed property possessed or acquired by civilian subordinates.
- Z. 2062 Precautions against fire.
- Z. 2063 Rules for care and working of fire engines.
- Z. 2066 Blank Book, 6 quires.
- Z. 2067 Blank Book, 4 quires.
- Z. 2068 Blank Book, 2 quires.
- Z. 2071 Note or order book.
- Z. 2081 Transfer certificate, cash stores, equipment, etc.
- Z. 2090 Packing account of stores shipped from India.
- Z. 2091 General requisition form (books of 100).
 - 2093 Requisition for books, newspapers, etc.
 - 2094 Requisition for service postage labels.
 - 2095 Register of requisition, etc.
 - 2096 Receipt, delivery and expense voucher, all services (books of 100).
 - 2098 Detail of stores (books of 100).
 - 2099 List of stores.
- O. 2287 Inspection Notes.
 - 2102 Repair book (50 sheets).
 - 2105 Inventory of stores on charge.
 - 2107 Register of Railway Receipts.
 - 2111 Deposit and loan book (50 sheets).
 - 2112 Inspection book of stores tendered by contractors (50 sheets).
 - 2114 Tolls pass.
 - 2115 Customs export or import pass.
 - 2116 Import bill of entry or export shipping bill.
 - 2117 Indent on the Mathematical Instrument Department.
 - 2118 Requisition on Mathematical Instrument Department for repair of instruments.
 - 2120 General tender form.
 - 2121 First Schedule to general tender.
 - 2123 Informal Agreement.
 - 2124 Acceptance of tender.
 - 2125 Comparative statement of tenders.
 - 2132 Index to statistical register of contracts.
 - 2133 Power of attorney, Government being the receiver.

I.A.F.

- 2134 Power of attorney, Government being the payer.
- 2135 Supply order on contractor (books of 150).
- 2136 List of stores overdue from contractors.
- 2137 Notice to contractors.
- 2137A Instructions to Tenderers.
- 2139 List of securities forwarded through Controller of Military Accounts for safe custody.
- 2140 Memorandum calling for receipt for interest paid on security deposits (books of 50).
- 2141 Letter requesting Postmasters to refund post office Saving security deposits (books of 50).
- 2150 General transport, ambulance and marching establishment requisition.

APPENDIX V.

LIST OF ARMY FORMS.

A. F.

A.-2 Board of Committee, proceedings of.

B.-194 Confidential Report, Officers of all services except Cantonment Magistrates
Department.

G.-1028 Packing Note.

W.-3118 Field Medical Cards.

W.-3118-A Envelopes for Field Medical Cards.

APPENDIX VI.

LIST OF BOOKS OF REGULATIONS AND GOVERNMENT PUBLICATIONS.

1. Pay and Allowance Regulations of the Army in India, Parts I and II.
2. Regulations for the Army in India.
3. Financial Regulations for the Army in India, Parts I and II.
4. Regulations for the Medical Services of the Army in India.
5. Dress Regulations, India.
6. Veterinary Regulations, India.
7. Army Regulations, India, Volume X.
8. Regulations for Military Engineer Service, India.
9. Barracks Synopsis, India, 1925.
10. Regulations for the Equipment of the Army (India), Part I (Provisional), 1923.
11. Regulations for the Equipment of the Army (India), Part I (Provisional), 1923,
1-8 amending appendices.
12. Regulations for the Equipment of the Army (India), Part II.
- Section I-A. British Infantry, A. I. I. 123 of 1925.
- Section I-B. Indian Infantry (Except Pioneers) Active, A. I., I. B.-11 of 1926.
- Section I-C. Indian Pioneers (Active), A. I., I. 777 of 1925.
- Section I-D. Indian Infantry except (Pioneers) T. B.—A. I. I. 861 of 1922.
- Section I-E. Indian Pioneers (Training Battalions).—A. I. I. 963 of 1922.
- Section II-A. British Cavalry—A. I. I. 390 of 1922.
- Section II-B. and C. Bodyguard and Indian Cavalry—A. I. I. 124 of 1922.
- Section IV-A. Indian Army Veterinary Corps—A. I. I. 176 of 1925.
- Section V-A. British Station Hospitals.
- Section V-B. Indian Station Hospitals.
- Section V-C. Station Family Hospitals—A. I. I. 828 of 1922.
- Section V-D. Miscellaneous Medical Services.
13. Army Tables—
 - (a) Medical 1919 (until revised).
 - (b) Miscellaneous Service, Part I.
 - Supplement to Part II.
14. Indian Army List.
15. Priced Vocabulary of Medical Stores (India).
16. Priced Vocabulary of Packing Materials.
17. Vocabulary of Ordnance Stores India, Supplement No. 6.
18. Field Service Regulations, Volume I (with Edition for India).
19. War Establishment, India.
20. Peace Establishment, India.
21. Mobilization Regulations, India.
22. Indian Army Form Z-2000.
23. India Army Form Z-2001—Army Books and Army and India Army Forms.

24. Instructions for the preparation of the maintenance and working accounts of Units and Establishments, Vols. I, II and III (excluding Cost Accounts Section).
25. Final Estimates of Expenditure on Military Services.
26. Field Service Regulations, Vol. I, 1923.
27. Field Service Additions for India.
28. Field Service Manual (Medical)—Vol. I, 1927.
29. War Manual (Medical).
30. Medical Training (Military)—Lahore only.
31. Veterinary Manual (War), India.
32. Remount Manual (War), India, 1924—Lahore only.
33. Manual of Operations on the N.-W. F. of India—Lahore only.
34. War Establishments, India, 1923 (Provisional), Vols. I and II.
35. Supplement to War Establishments, India, 1923, Vols. II and III (Provisional), 1923.
36. Mobilisation Regulations (India), Provisional, 1924.
37. India Army Form F-980.
 - (31) 1921 Cavalry Brigade Signal Troop—Lahore only.
 - (70) 1921 Divisional Signals—Lahore only.
 - (110) 1921 Corps Signal No. 2 Company (Wireless)—Lahore only.
 - (33) 1922 Corps (Line) Signal Company—Lahore only.
 - (77) *December 1922*.—An Advance Depot of Medical Stores.
 - (94) *December 1922*.—A bearer Unit.
 - (76) *August 1923*.—An X-Ray Unit.
 - (78) *November 1923*.—An Ambulance Train.
 - (116) *November 1924*.—A Base Depot of Medical Stores.
 - (74) *April 1924*.—An Indian General Hospital—520 beds (including 20 beds for sick officers).
 - (11) *June 1923*.—An Indian Cavalry Regiment.
 - (70) *February 1923*.—A Casualty Clearing Station (for 200 sick).
 - (72) *November 1923*.—A British Staging Section.
 - (97) *February 1924*.—A Convalescent Horse Depot.
 - (98) *August 1924*.—A Convalescent Camel Depot (for 500 Camels).
 - (74) *April 1924*.—An Indian General Hospital—520 beds (including 20 beds for sick officers).
38. King's Regulations for the Army.
39. Civil Account Code, Vols. I and II.
40. Civil Service Regulations.
41. Civil Service Regulations—Appendix to.
42. Ready Reckoner.
43. Rules for the Supply and use of Stationery Stores—1924.
44. Rules for Printing and Binding 1925 Edition.

APPENDIX VII.

List of Reports and Returns due from Medical Store Depots.

Item No.	Descriptions of Reports or Returns.	To whom sent.	When due.
I.—MONTHLY.			
1	Daily Labour, I. A. F.	D. G., I. M. S.	7th of the following month.
2	Priced Demand Notes for manufactured articles.	Ditto	25th of the following month.
3	Expense Voucher for medicines, etc., issued for the use of the Depot Staff.	Ditto	Ditto.
II.—QUARTERLY.			
1	Return of Military Assistant Surgeons and Sub-Assistant Surgeons.	Ditto	1st January.
2	Report of local purchase of stores of European or American manufacture.	Ditto	15th January.
3	Return of corrections to the lists of holders of the New Indian Word Code, 6th Edition.	Ditto	1st March.
4	Return of Military Assistant Surgeons and Sub-Assistant Surgeons.	Ditto	1st April.
5	Report of local purchase of stores of European or American manufacture.	Ditto	15th April.
6	Return of corrections to the list of holders of the new Indian Word Code, 6th Edition.	Ditto	1st June.
7	Return of Military Assistant Surgeons and Sub-Assistant Surgeons.	Ditto	1st July.
8	Report of local purchase of stores of European or American manufacture.	Ditto	15th July.
9	Return of corrections to the lists of holders of the New Indian Word Code, 6th Edition.	Ditto	1st September.
10	Return of Military Assistant Surgeons and Sub-Assistant Surgeons.	Ditto	1st October.
11	Report of local purchase of stores of European or American manufacture.	Ditto	15th October.
12	Return of corrections to the lists of holders of the New Indian Word Code, 6th Edition.	Ditto	1st December.

Item No.	Descriptions of Reports or Returns.	To whom sent.	When due.
III.—HALF YEARLY.			
1	Statement of stock of important articles. .	D. G., I. M. S.	1st January.
2	Consolidated indent on the Director of Ordnance Factories, Simla, for articles required from Ordnance Factories.	Ditto .	Ditto.
3	Report on the maintenance of a Reserve of Medical Stores for the replenishment of mobilized medical units.	Ditto . (From Lahore Cantt. and Bombay only.)	20th January.
4	List of articles due on Home Indents .	D. G., I. M. S. .	15th April.
5	Statement showing particulars of work carried out at Medical Store Depots.	Ditto .	1st May.
6	Statement of stock of important articles .	Ditto .	1st July.
7	Consolidated Indent on Director of Ordnance Factories, Simla, for articles required from Ordnance Factories.	Ditto .	Ditto.
8	Report on the maintenance of a Reserve of Medical Stores for the replenishment of mobilized medical units.	Ditto . (From Lahore Cantt. and Bombay.)	20th July.
9	Statement showing particulars of work carried out at Medical Stores Depots.	D. G., I. M. S. .	1st November.
IV.—YEARLY.			
1	Additions to the Record of Services of Indian Medical Service Officers.	Ditto .	1st January.
2	Return of Sub-Assistant Surgeons for admission to the Order of British India (I. A. P. Y. 1920).	Ditto .	Ditto.
3	Annual Confidential Reports (I. A. F. I. 1122-A) on I. M. D. Officers.	Ditto .	Ditto.
4	Additions to the Record of Services of I. M. D. Officers (I. A. F. I. 1122-B).	Ditto .	Ditto.
5	Revised Budget estimate, Final Edition .	Ditto .	10th January.
6	Comparative Statement of Tenders .	Ditto .	15th February.
7	Lists of Major and Minor Works (<i>vide</i> I. A. O. 1023 of 1936).	Ditto . (Through Com- mands.)	1st March.
8	Value of depots requirements to be obtained from other depots.	D. G., I. M. S. .	15th April.
9	Annual Indent for Stationery .	Ditto .	Ditto.

Item No.	Descriptions of Reports or Returns.	To whom sent.	When due.
IV.—YEARLY— <i>concl'd.</i>			
10	Additions to the list of machinery and manufactures at M. S. Depots.	D. G., I. M. S. . (From Madras and Bombay only.)	1st May.
11	Confidential Reports on Clerical establishments at M. S. Depots.	D. G., I. M. S. .	Ditto.
12	Annual Confidential Reports on Indian Medical Service Officers.	Ditto .	Ditto.
13	Scheme for July Home Indent, Medical .	Ditto .	1st May. (Drug Sections.) 15th May. (Other Sections.)
14	Balance in stock of all local articles on 1st April.	Ditto .	7th May.
15	Report on the examination of First Field Dressings in stock at Medical Store Depots.	Ditto .	1st June.
16	Return to show the progress of the work in the Packing Sections of Medical Store Depots.	Ditto .	Ditto.
16a	Schedule of demands for Major and Minor works for the ensuing year.	Ditto . (Through District Headquarters.)	Ditto.
17	Preliminary Report or three monthly estimate.	D. G., I. M. S. .	15th July.
18	Annual Indent for all Forms . . .	Ditto .	15th August.
19	Preliminary Revised Budget Estimate or six-monthly estimate.	Ditto .	1st October.
20	Statement showing renewals reserve fund	Ditto . (Through C. M. A.).	Ditto.
21	Particulars required for Administration Report.	D. G., I. M. S. .	15th October.
22	Annual Material Budget Estimates of Medical Store Depot.	Ditto .	Ditto.
23	Scheme for January Home Indent, Medical.	Ditto .	1st November. (Drug Section) 15th November. (Other Sections.)
24	Personnel Budget Estimates of Medical Store Depots for the ensuing financial year.	Ditto . (Through the C. M. A.).	1st November.
25	Revised Budget Estimate (1st Edition).	D. G., I. M. S. .	15th November.

APPENDIX VIII.

RULES FOR PACKING COMBUSTIBLE STORES.

For transit by rail.

1. The rules laid down in "Red Tariff No. 14, Schedule II—Rules and Rates for the conveyance of Explosives and other Dangerous Goods by Rail" 1939 in so far as they apply to the Medical Stores Department (as indicated below) will be complied with.

2. Packing cases, casks, drums or any container in which these stores are packed will be marked "Combustible" (M. S. D. 76) in red and will be despatched on a separate credit note accompanied by the special consignment note given at Appendix I of Red Tariff No. 14.

3. All bottles containing combustibles will be tested for leakage before packing. This will be done by placing them upside down in a rack for at least an hour. Stoppers should be securely tied on and capped.

4. Badly fitting corks or stoppers will not be used. Bottles will invariably be packed upright. In the case of acids the name of the acid and the nett quantity will be marked on each case.

5. Under Rule 46 of Red Tariff No. 14—Only one kind of dangerous goods and no other kind of goods shall be put into one case. But in the note to the same rule the Medical Department is exempt from the rule provided that a written declaration of the contents of the package is given by a duly authorised officer and that it is certified on the consignment note that the goods have been packed in accordance with the Regulations of the Department for the packing of such goods.

6. Methods of packing as given in the following tables will be followed.

Articles in Groups (I) Sub-Group (B) and Group (3) may be packed together in the same packing case with any other item except those in Group (I) Sub-Group (A) and Group (2) and Group IV—cases containing any one of the items in Groups (I) Sub-Group (B) or Group 3, must however, be labelled "Combustible" and must be despatched on the special consignment note.

7. As regards the despatch of Æther by mixed or passenger trains rules laid down on page 87 of Red Tariff No. 14, should be strictly adhered to.

GROUP (I).

METHODS OF PACKINGS.

Inflammable liquids.

Sub-Group A flashing point below 76° Fahr.

P. V. No.	Item.	Method of Packing.
28	Æther purification for despatch by mixed or passenger train.	Should be packed in phials not exceeding 4 ozs. capacity each and each embedded in whitening sand or sawdust in separate wooden partitions in wooden cases.

P. V. No.	Item.	Method of Packing.	
1843	Acetone Rectified	(a) Packed in stoneware jars or glass stoppered bottles standing upright in wooden cases with pent tops filled with chaff, sawdust mixed with coal dust, wood ashes, chalk, or sand, a 10 per cent. vapour space will be left in each jar or bottle, or (b) in metal containers with well fitting screw caps. The metal vessels will then be packed in wooden cases filled with straw sand, sawdust or paddy husk. A 10 per cent. vapour space will be left in each vessel.	
1860	Æther Ozonic		
1861	Alcohol Absolute		
1862	Alcohol Amylic (Fusel oil)		
1863	Alcohol Methyl		
1888	Carbon Bisulphide		
84	Collodium Flexile		
111	Ethyl Chloride		
350	Spiritus Methylatus		
351	Spiritus Rectificatus		
SUB-GROUP B.			
(Flashing point at and above 76° Fahr.)			
254	Oleum Terebinthinae	In drums, tins or corked bottles well secured in tin cases.	
246(a)	Paraffin Citronella oil		
256	Paraffin Liquidum		
257	Paraffin Molle		In drums, jars, tins or corked bottles.
1987	Xylol pure		In glass stoppered bottles.
GROUP (2).			
<i>Corrosive and Poisonous Chemicals.</i>			
4	Acidum Aceticum B. P. . . .	In stone ware or glass stoppered bottles placed upright in special packing.	
1844	Acidum Aceticum (Conc.)		
15	Acidum Hydrochloricum B. P. . . .		
1848	Acidum Hydrochloricum (Pure)		
18	Acidum Nitricum B. P. . . .		
1851	Acidum Nitricum (Pure)	Cases filled with sand, earth, or ashes and having pent tops, each item should be packed separately.	
1854	Acidum Phosphoricum		
22	Acidum Sulphuricum B. P. . . .		
1857)	Acidum Sulphuricum (Pure)		
1858)			
193	Liquor Ferri Perchloride (Fort)		

P. V. No.	Item.	Method of Packing.
10	Acidum Carbohcum B. P. .	} In iron drums, tins well soldered or glass stoppered bottles well secured.
1845	Acidum (Absolute phenol) .	
186	Liquor Ammoniae Fortis .	In metal drums, or bottles with caps soldered on or in glass stoppered bottles placed upright in special packing cases filled with sand, earth or sawdust and having pent tops.
GROUP (3). <i>Miscellaneous.</i>		
78	Chloroformum	In glass stoppered bottles properly secured.
296	Potassii Chloras	In corked bottles.
301	Potassii Permanganas. . . .	In kegs, jars, tin lined cases or corked bottles.
300	Potassii Nitras	In corked bottles.
530	Zinci Chloridi	In glass stoppered bottles.
222	Naphthalene (balls)	In tins.
255	Paraffin durum	In tins or jars.
43	Argenti Nitras	In glass stoppered bottles.
GROUP (4). <i>Explosives.</i>		
20	Acidum Picricum	In bottles well corked but <i>never</i> with glass stoppers—packed separately in cases with pent tops and labelled with the name of the contents. To be packed in accordance with rule 16 of Red Pamphlet No. 7 and Schedule I, Group III, item 8 and Appendix V <i>idem</i> .
GROUP (5). <i>Compressed Gases.</i>		
1354 } 1355 }	Oxygen compressed in cylinder .	} The cylinders must be separately and securely packed in a strong wooden case or in a cover of closely plaited coir or hemp of one inch in circumference or in double jute gunnies. (a) Provided that the cylinders are small not exceeding 24" length by 4" diameter and that they are each enclosed in a separate coir cover. Numbers not exceeding 25 may be packed in one box, but the weight must not exceed 3½ maunds.
1293(a)	Chlorine gas compressed in cylinder	
(b)	Nitrous Oxide compressed in cylinder.	(b) Small cylinders of Nitrous Oxide not exceeding 12" × 3" may be packed in wicker work baskets containing two such cylinders in separate compartments.

FOR DESPATCH BY SEA.

The same rules for packing will be observed.

Groups (1) Sub-Group A, (2) and (4) must be packed separately in special cases, with "Combustible to be kept on deck" and the name of the article marked on each.

Groups (1) Sub-Group (B) and (3) may be packed with other items but the pack in case must be marked "combustible to be kept on deck" in the usual way.

July 19 .

Scheme for Home Indent for each Depot, dated

97

APPENDIX IX—*contd.*

January 19

Scheme for Home Indent for each Depot, dated

P. V. items No. and Names of Stores.	Actual expenditure during			Balance on 1st Oct. 19	Dues from 1st October 19 to 31st March 19	Indented for in July 19	Total of columns 5, 6 and 7.	Estimated issues.		Column 10 multiplied by 1½.	12 Requirements to 31st Novem- ber 19. (Column 9 plus 11).	13 Present requirements or surplus. Difference between Columns 12 and 8.	14 Allotted from consolidated indent.	15 To be transferred from other Depots.	16 To be transferred to other Depots.	17 REMARKS. (with packing required.)
	19	19	19					19	19							
1	19	19	19				8	9	10	11	12	13	14	15	16	17

APPENDIX X.

SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.

(A)—CASH PAYMENTS.

(I)—*Depot Proper.*

1. Pay of staff—
 - (a) Pay of British officers.
 - (b) Pay of Indian Gazetted Officers.
 - (c) Pay of Assistant Surgeons.
 - (d) Pay of Sub-Assistant Surgeons.
 - (e) Pay of other permanent establishments.
 - (f) House and local allowances.
 - (g) Kit, clothing and food allowances.
 - (h) Travelling and outstation allowances.
2. Pay of temporary staff—
 - (a) Establishment (other than labourers hired daily).
 - (b) Labourers hired daily.
 - (c) Travelling and outstation allowances.
3. Incidental and miscellaneous expenses—
 - (a) Miscellaneous.
 - (b) Conservancy charges.
4. Transportation—
 - (a) Rail charges—Establishment.
 - (b) Rail charges—Stores.
 - (c) Sea and Inland water charges—Establishment.
 - (d) Sea and Inland water charges—Stores.
 - (e) Hired transport charges.
5. Expenditure on buildings—
 - (a) Rates and taxes.
 - (b) Electricity.
 - (c) Repairs to machinery, plant and dead stock including repairs to stores stocked for issue to units, etc.
6. Depreciation transferred to capital—
 - (a) Plant and machinery, etc.
7. Materials purchased locally—
 - (a) Stores purchased.
8. Customs duty.
9. *Deduct*—value of supplies made and services rendered to R. A. F., R. I. M. and M. E. S.—
 - (a) Value of stores at vocabulary rates.
 - (b) Extra charges.
 - (c) Transit charges.

(II) (a)—*Workshops (other than power).*

1. Pay of staff—
 - (a) Pay of British Officers.
 - (b) Pay of Indian gazetted officers.
 - (c) Pay of Assistant Surgeons.
 - (d) Pay of Sub-Assistant Surgeons.
 - (e) Pay of other permanent establishment.
 - (f) House and local allowances.
 - (g) Kit, clothing and food allowances.
 - (h) Travelling and outstation allowances.

SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*contd.*(A)—CASH PAYMENTS—*c mtd.*(II) (a)—Workshops (other than power)—*c mtd.*

2. Pay of temporary staff—
 - (a) Establishment (other than labourers hired daily).
 - (b) Labourers hired daily.
3. Incidental and miscellaneous expenses—
 - (a) Miscellaneous expenses.
 - (b) Conservancy.
4. Transportation.
5. Expenditure on buildings—
 - (a) Rates and taxes.
 - (b) Electricity.
 - (c) Repairs to machinery.
6. Depreciation transferred to capital—
 - (a) Plant, machinery and machine tools.
7. *Deduct*—(a) Receipts for services rendered and supplies made to R. A. F., R.I.M. and M.E.S.
 (b) Receipts from sales of scrap and by-products.
 Total workshops (other than power).

(II) (b)—Workshops —Power charges.

- (a) Establishment (other than labourers hired daily).
- (b) Fuel.
- (c) Repairs
- (d) Labourers hired daily.

(B)—COST ACCOUNTING TRANSACTIONS UNDER THE CONTROL OF THE D. G., I. M. S.

(I)—Depot proper.

1. Pay of Staff—
 Pay and allowance of Officers (Home Estimates).
2. Incidental and miscellaneous expenses—
 - (a) Non-effective charges (leave and superannuation allowances) (Home Estimates) —
 - (i) In India.
 - (ii) In England.
 - (b) Proportion of expenditure on account of pay and allowances of Assistant D. G., I. M. S. (Stores) and his staff—(Civil Estimates).
3. Materials purchased locally—
 Obtained from own workshops (Head 3.A).
4. Imported material (Home Estimates)—
 - (a) Purchases abroad.
 - (b) Freight charges.
 - (c) Packing charges.
5. Miscellaneous—
 Loss of stores.
6. *Deduct*—(a) Value of supplies and services rendered to Military Departments.
 (b) Value of issues to own workshops.
 (c) Value of issues to own workshops for manufacture.
 (d) Value of free issues to charitable institutions.
 (e) Proportion of charges debitable to workshops.
 (f) Transfer to stock.

SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*contd.*(B)—COST ACCOUNTING TRANSACTIONS UNDER THE CONTROL OF THE D. G., I. M. S.—*contd.*(II)—*Workshops.*

1. Pay of staff—
 - (a) Pay and allowances of Depot Staff [Head 3-A-(a) (1)].
 - (b) Pay and allowances of workshop officers (Home Estimates).
2. Incidental and miscellaneous expenses—
 - Non-effective charges (Leave and superannuation allowances), (Home Estimates)—
 - (a) In India.
 - (b) In England.
3. Material received from Depots [Head 3-A (a) (7)]—
 - (a) For manufacture.
 - (b) For maintenance.
4. *Deduct*—
 - (a) Value of stores issued to own Depot.
 - (b) Services rendered to other Military Departments and institutions.
 - (c) Value of work charged to Depots.
Total Workshops.

Total cost accounting transactions under the control of the D. G., I. M. S.

(C)—COST ACCOUNTING TRANSACTION NOT UNDER THE CONTROL OF THE D. G., I. M. S.

(I)—*Depot proper.*

1. Pay of staff—
 - (a) Value of stores received in kind for issue to staff (Head 5).
2. Incidental and miscellaneous expenses—
 - (a) Pay and allowances of cost accounting staff [Head 2—J (b)].
 - (b) Cost of printing stationery and forms [Head 4—A (i) (2)].
3. Transportation charges—(Head 7)—
 - (a) Government transport.
 - (b) Sea and inland water charges.
 - (c) Cost of leave passage concessions to Army, Civil and Warrant Officers.
4. Expenditure on buildings, etc.—(Head 8—M. E. S.)—
 - (a) Rent of Government and hired buildings.
 - (b) Rates and taxes.
 - (c) Electricity supplied by the M. E. S.
5. Material procured locally—
 - (a) Obtained from other Military Departments (Head 5).
 - (c) Transportation charges (Head 7).

(II)—*Workshops.*

1. Transportation charges (Head 7).
2. Expenditure on buildings, etc.—(Head 8—M. E. S.)—
 - (a) Rent of Government and hired buildings.
 - (b) Repairs to machinery, plant and dead stock.
 - (c) Rates and taxes.
 - (d) Electricity supplied by the M. E. S.
3. Power—
 - (a) Fuel (Head 5).
 - (b) Stores for maintenance (Head 5).

Total cost accounting transactions not under the control of the D. G., I. M. S. Received from local Governments and non-military institutions, etc.

APPENDIX XI.

COPY OF A LETTER No. 658—7779—7783, DATED THE 1ST DECEMBER 1928, FROM THE ASSISTANT DIRECTOR-GENERAL, INDIAN MEDICAL (STORES), TO THE OFFICERS-IN-CHARGE, MEDICAL STORE DEPOTS, MADRAS, BOMBAY, LAHORE CANTONMENT, CALCUTTA, RANGOON.

Budget estimates for 1929-30 under Head III-A. Medical Store Depots and Workshops.

[] To
Madras and
Bombay.

I am directed to say that it has been decided by the Military Finance authorities at Headquarters that in order to facilitate working out Budget estimates during the ensuing financial year and subsequent years, the full details leading up to each figure in the budget estimates of Medical Store Depots should be preserved. Skeleton forms showing the details required are attached. Will you please arrange to furnish this office at a very early date with similar forms in respect of the details for 1929-30 so far as your Depot is concerned? Separate forms Nos. (5) and (6) should be used for permanent and temporary establishments. [Details for "Depot" and "Workshop" should be separate in all forms.] In future these forms may be attached to your budget estimates (I. A. F. A. 211) which should show only the lump sum amount required to be provided under each minor head during the year.

2. The column headed "Deduct pay and allowances of officers anticipated to be on leave (*other than privilege* in the case of officers with King's Commission)" should be completed before the provision for the ensuing financial year is proposed in I. A. F. A. 211 (Budget estimate) under the minor head concerned. The object is that the details to be shown in these forms should be based upon actual facts and should be so full and accurate as to do away with the necessity for any lump sum cuts in Medical Store Depot budget estimates as a whole. As stated in para. 1, it is also intended that the details working up to each figure in the Budget for 1929-30 be preserved and that they should be full and accurate enough to facilitate working during subsequent years, and to avoid any chance of over provision. In working out the proposed allotments recourse should be made also to three years past actuals in the very few instances where this will be necessary. All variations in respect of strengths, pay, etc., should invariably be fully and clearly explained as footnotes or in the column of remarks wherever provided. Separate explanations should also be given in regard to the provision proposed on account of increments falling due in the year, acting allowances, etc., with full details showing how the amounts proposed have been arrived at. Details of "Provision proposed on account of anticipated promotions" should also be furnished in the case of Forms 1, 2 and 3, if known to you.

3. Your special attention is invited to the instructions contained in the last portion of para. 2—portion marked "A" above—and it is requested that every endeavour may be made to submit the forms for 1929-30 to this office as quickly as possible.

HEAD III-A.—MEDICAL STORE DEPOTS AND WORKSHOPS.

(2) Indian Medical Department (Assistant Surgeons.)

Establishments.	No.	Pay and allowances per annum.					Deduct—Pay and allowances of Officers anticipated to be on leave during the year.			Net provision included in the budget.	Provision proposed on account of anticipated promotions.
		Pay.	Sub-charge allowance.	Compensatory allowance.	Laboratory allowance.	Furniture allowance.	Total.	No.	Period of leave.	Total pay and allowance during the period of leave.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
(i) Senior Surgeons— (a) Major . . . (b) Captain . . . (c) Lieutenant	Assistant										
(ii) Assistant Surgeons, 1st Class (of over 20 years' service).	Surgeons, 1st Class										
(iii) Assistant Surgeons, 1st Class.	Surgeons, 1st Class.										
(iv) Assistant Surgeons, 2nd Class.	Surgeons, 2nd Class.										
(v) Assistant Surgeons, 3rd Class.	Surgeons, 3rd Class.										
(vi) Assistant Surgeons, 4th Class.	Surgeons, 4th Class.										

(4) Pay and allowances of Chemists and Assistant Chemists.

107

HEAD III-A.—MEDICAL SOTRE DEPOTS AND WORKSHOPS.

(5) Pay and allowances of Artificers.

Artificers.	No.	Pay and allowances per annum.			Deductions on account of shortage in establishments during the Year.			Net provision included in the budget.	Remarks.
		Pay.	House-rent.	Total.	No.	Period.	Total pay and allowances for the period.		
		Rs.	Rs.	Rs.			Rs.	Rs.	
(i) Foreman Mechanic									
(ii) Mechanic									
(iii) Assistant Mechanic									
(iv) Electroplater									
(v) Electric Fitter									
(vi) Fitters									
(vii) Firemen									
(viii) Turner									
(ix) Cleaners									
(x) Head Cutler									
(xi) Cutlers									
(xii) Head Carpenter									
(xiii) Carpenters									
(xiv) Cooper									
(xv) Head Tinsmith									
(xvi) Tinsmith									

HEAD III-A.—MEDICAL SOTRE DEPOTS AND WORKSHOPS.

(6) *Pay and allowances of clerical and menial establishments.*

Establishments.	No.	Pay and allowances per annum.				Deductions on account of shortage in establishment during the year.			Net provision included in the budget.	Remarks.
		Pay.	House-rent allowance.	Local allowance.	Total.	No.	Period of leave.	Total pay and allowance.		
1. Superintendents		Rs.	Rs.	Rs.	Rs.				Rs.	
2. Assistant Superintendents										
3. Office clerks										
4. Stores Assistants										
5. Stores clerks										
6. Laboratory Assistants										
7. Compounders										
8. Record supplier										
9. Daftry										
10. Tindal										
11. Sircars										
12. Peons										
13. Markman										
14. Packers										
15. Boy packers										
16. Yard hands										
17. Laboratory hands										
18. Factory hands										
19. Stillman										
20. Bellows boy										
21. Sweepers										
22. Bhishti										

HEAD III-A.—MEDICAL STORE DEPOTS AND WORKSHOPS.

Details of expenditure under head "Incidental and Miscellaneous expenses".

Details.	Provision for the year.	Remarks.
<ol style="list-style-type: none"> 1. Telegrams 2. Telephones 3. Cost of registration of instructions for delivery of telegrams out of office hours and holidays. 4. Money order Commission 5. Petty Stationery 6. Carriage of Stationery, forms, etc. 7. Local printing 8. Purchase and repair of typewriters 9. Cost of law suits 10. Advertisements 11. Examination of Boilers 12. Hot weather charges, including electric charges for fans 13. Petty expenses 14. Book binding charges 15. Purchase of periodicals and books 16. Purchase and repair of office furniture 17. Cost of liveries, waterproofs to peons, etc. 18. Demurrage charges 19. Official postage 		

APPENDIX XII.

No. 170/29 (A. D. C. A.).

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

Dated New Delhi, 2nd December 1929.

To

The Chief of the General Staff.

Preparation of estimates and control of expenditure under parts A and B of 48—Army, India.

Sir,

I am directed to refer to Army Department letter No. 36938/1 (A. D.), dated 31st July 1928, regarding the preparation of estimates and the control of expenditure under Parts A and B of 48—Army, India and to state that it has been decided to modify the procedure laid down therein in respect of reappropriations.

2. Under existing rules the controlling authorities are responsible for watching carefully the progress of expenditure against the budget grant under each minor or detailed head and for securing reappropriations or additional grants whenever the sanctioned provision is likely to be exceeded.

3. The modified procedure hereby introduced will be as given below :—

(a) Reappropriation to cover excesses anticipated in ordinary charges.

Immediately preceding the close of the year when the position under each head is known with greater accuracy, one general reappropriation order will be issued by this Department showing the modified appropriations under those units of appropriation which are given in the attached list.* These modified

*Extract attached. appropriations will take into account all the changes in the minor and detailed heads composing the units of appropriations and it is, therefore, unnecessary to sanction formal reappropriation in respect of these minor and detailed heads.

(b) Reappropriation in connection with new measures.

Whenever money is allotted from savings to meet the cost of new measures or when money is allotted from the Special Emergency Grant under the control of the Chief of the General Staff reappropriation will be carried out immediately.

4. After the issue of the general reappropriation order referred to above, the modified appropriations under the locally controlled heads, the changes in respect of which reported by the local authorities are taken into account in fixing the modified appropriation under the units of appropriation, will be intimated by the authorities at Headquarters through their respective Deputy Financial Advisers to the local controlling authorities and the Controllers of Military Accounts.

5. The procedure in paragraph 3 above will also apply to Part C, R. A. F., and the existing orders on the subjects, viz., those contained in Royal Air Force Instruction (India), No. 43 of 1929 will be viewed as amended accordingly.

I am,

Sir,

Your most obedient servant,

(Sd.) G. R. F. TOTTENHAM,

Deputy Secretary to the Govt. of India.

No. 171/29-(A.D. C.A.).

Copy forwarded to :—

The Director-General, Indian Medical Service.

Extract of the list.

*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Head III.—Manufacturing Establishments—

A. Medical Stores Depots and Workshops.

*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

INDEX.

	PARA.
A	
ACCEPTANCE—of tenders	187
ACCOUNTING—in Medical Store Depots	23
ACCOUNTS—for manufactured preparations	51
ACCOUNTS—Cash and Contingency—	55
ACCOUNTS—Maintenance of—by compounders	75
ACCOUNTS—of repairs	81
ACCOUNTS—of special packing materials	87
ACCOUNTS—of despatch of stores and receipt of receipt vouchers	102
ACCOUNTS—of Transit charges	121
ACCOUNTS—Disposal of vouchers and packing—	130
ACCOUNTS—Preparation of Factory—	155
ACCOUNTS.—Preparation and disposal of Packing—	{ 172 174-B 175
ACCOUNTS—Packing—used as Vouchers	176
ADDRESSING—Method of packages	111
ADMINISTRATION—Submission of Annual Report	4
ADVICE—Stores arriving without—	125
ADVISORY—Functions of—Chemist	11
ALCOHOL—Stock taking of—	70
APPLICATIONS—for leave	9 & 32
APPLICATIONS—for pensions	34 & 35-A
APPOINTMENTS—of Commissioned Officers	2
APPOINTMENTS—to clerical staff	26 & 27
ARREARS—of correspondence	48
ARTICLES—Seasonal	181
ARTICLES—returned by Units	197, 198, 199, & 202
ARTICLES—Disposal of unserviceable—	200 & 201
ARTICLES—Inter-Depot transfers of—	206
ARTICLES—supplied by Civil Department	203
ARTICLES—Second hand—issue of	214
ARTICLES—not available	215
ARTICLES—Unauthorised—	215-A
ARTICLES—Obsolete, etc.	223
ARTICLES—supplied on “Loan”	228
ASSEMBLING—Sub-Section	106
ATTENDANCE—Medical	78
AUDIT—Objections	105
B	
BARS.—Efficiency—	28
BILLS—Contractor's	193, 194 & 195
BOARDS.—of Survey	133 & 137

B—contd.

BOILERS—Duties of men	154
BOTTLES—Storage of—	86
BOTTLES—Account of—	87
BUDGET—Heads	231
BUDGET—Preparation of Estimate	232-A
BUDGET—Duties of Controller on—Estimates	233
BUDGET—Action by the D. G., I. M. S.	234

C

CARDS—Ledger—use of	62
CARETAKING—and Sanitation in Medical Store Depots	22
CARRIERS—Taking over of stores from—	132
CARTAGE—Recording of—on Vouchers	124
CASES—Packing—old	88
CASES—Packing—recording of	89 & 90
CASES—Packing—Expenditure of	91 & 112
CASES—Packing—despatch of	120
CASH—Care of—	55
CERTIFICATES—Import—	174-A
CERTIFICATE—Tonnage—	118
CHARGES—Transit—recording of	121
CHARGE—Taking stores from other Depots an—	205
CHEMIST—Functions of Advisory—	11
CHEQUES—Procedure for cashing—	56
CHOWKIDARS—Duties of—	159
CIVIL—Indents from—Hospitals	212
CIVIL—Supplementary Indents from—Charges	217
CLASSIFICATION—of Establishments in Medical Store Depots	24
CLASSIFICATION—of returned articles	198
CLASSIFICATION—of stores received in Depots	164
CLERKS—Dealing with files	47
CLERKS—Duties of Records—	51
COCAINE—Storage of—	67
COMBUSTIBLE—Despatch of—stores by rail	117
COMBUSTIBLE—Method of packing of—stores	108
COMPLAINTS—of non-receipts—etc.	229
COMPLAINTS—Submission of—	9
COMPOUNDERS—Maintenance of accounts by—	75
COMPOUNDERS—Duties of—	74
COMPOUNDERS—Qualifications for appointment	30
CONSOLIDATION—of Home Indent Schemes	167
CONTRACTORS—Bills—disposal of	193, 194 & 195
CONTRACTS—Annual—for local articles	179

C—contd.

CONTRACTS—Instructions for dealing—with Contractors	183
CONTROL—of Medical Stores Department	1
CONTROL—of expenditure	232
CORRESPONDENCE—Arrears of—	43
CORRESPONDENCE—Subject heads—in Medical Stores Depots	54
CREDITS—for returned stores	198
CUSTODY—of keys	162

D

DANGEROUS—goods—Despatch of	117 & 118
DEFECTS—of imported stores	178
DELIVERY—of stores demanded in Home Indent	168
DEMANDS—of stores by telegram	98 & 218
DEMANDS—Supplementary—	171
DENTAL—Supervision of—Stores Section	93
DEPARTMENT—Control of Medical Stores—	1
DEPOSITS—Furnishing of Security—	39
DEPOSITS—Earnest money and security—	188
DEPOT—Enquiries for stores	204
DEPOTS—Taking stores from other—on charge	205
DESPATCH—of valuable packages	109 & 118
DESPATCH—of stores to Local Institutions	115
DESPATCH—of stores by post	116
DESPATCH—of stores by rail	117
DESPATCH—of stores by sea	118
DESPATCH—of stores demanded by telegram	119
DESPATCH—of stores from Depot	114 & 120
DIARY—for repairs	146
DISC—System of stock verification	134
DISCIPLINE—to be observed in Medical Store Depots	7
DISPENSING—of Poisons	76
DISPOSAL—of Issue Vouchers	122
DISPOSAL—of Packing accounts	130
DISPOSAL—of Receipt Vouchers	103
DISPOSAL—of Inspection Notes	131
DISPOSAL—of Demand Notes for materials	149
DISPOSAL—of Packing Accounts	130, 172, 174-B & 175
DISPOSAL—of Tenders	184
DISPOSAL—of Comparative Statement of Tenders	186
DIVISIONS—of Medical Store Depots	13
DRAFTS—Drafting of letters	42
DRILL—Fire	158
DRUGS—Bulk Sub-Section	69
DRUGS—Handing over of—to Assembling Section	60

D—contd.

DRUGS—Retail Sub-Section	73 & 78
DRUGS—Section A	66
DRUGS—Storage of valuable—Retail	67
DRUGS—Storage of valuable—Retail	73
DUMMY—Use of—slips	52
DUTIES—of Manager	9
DUTIES—of Factory Manager	10 & 147
DUTIES—of Registration Clerk	43
DUTIES—of Superintendents, etc., on receiving letters	44
DUTIES—of Records Clerks	51
DUTIES—of those in charge of Sections	57
DUTIES—of Compounders in Retail Sub-Section	74
DUTIES—of the Superintendent of Section B	79
DUTIES—of the Superintendent in Sundries Section	84
DUTIES—of Chowkidars, police and Gate-guards	159
DUTIES—of Controllers on Budget Estimates	233
DUTIES—of Boiler man	154

E

EFFICIENCY—Bars—Clerical Establishment	28
EFFICIENCY—Bars—Compounders	30
EMPLOYMENT—of daily, or casual, labour	25
ENGINE—Staff for Fire—	157
ENQUIRIES—Depot—for stores	204
EQUIPMENT—Function of Field—Section	138
EQUIPMENT—Special storage of Field—	139
EQUIPMENT—Turnover of Field—	141
EQUIPMENT—Special care of Field—	143
EQUIPMENT—Unpacking of stores other than Field—	129
ESTABLISHMENT—Clerical temporary entertainment of—	35
ESTABLISHMENT—Classification of authorised—	24
ESTABLISHMENT—Promotions of—	33
ESTIMATE—Preparation of Budget	232-A
ESTIMATES—Local purchase—	244
ESTIMATES—Sanctioned	245
EXAMINATION—Periodical—of stores	64
EXPENDITURE—Watching of—of Packing cases	91
EXPENDITURE—Control of—	232
EXPENDITURE—Limits of—in Depots	235
EXPENDITURE—Watching of—	236

F

FACTORY—Accounts—preparation of	155
FACTORY—Duties of—Manager	10 & 147
FACTORY—Products—, Accounting for—	150—152

F—contd.

FACTORY—Records—maintenance of—	153
FIELD—Special storage of—Equipment	139
FIELD—Turnover—Equipment	141 & 142
FILES—Marking of—	53
FILING—of letters	46
FINANCIAL—Powers of D. A. Ds. G. (M.S.)	190 & 209
FIRE—Precautions against—	156
FIRE—Staff for—Engine	157
FIRE—Drill	158
FORMS—Civil Indent—	226
FUNCTIONS—of the Medical Stores Department	12
FUNCTIONS—of Advisory Chemist	11
FUNCTIONS—of Divisions and Sections	14—20
FUNCTIONS—of the Manufacturing Division	21
FUNCTIONS—of Field Equipment Section	138

G

GATE-GUARDS—Duties of—	159
------------------------	-----

H

HANDING OVER—charge of Sections	58
HANDING OVER—charge of drugs to Assembling Section	60
HANDING OVER—by Packing to Despatching Sub-Section	114
HOME—Preparation of—Indent Scheme	166

I

IMPORT—Certificates	174-A
INDENTS—Compliance with—	77
INDENTS—Dealing with—in Section E.	95
INDENTS—Submission of—for replacement of losses	96
INDENTS—Return of incomplete or incorrectly prepared—	97
INDENTS—Daily Progress Report—	99
INDENT—Preparation of Home—Scheme	166
INDENT—Consolidation of Home—Schemes	167
INDENT—Recording Receipts of Stores on Home—	177
INDENTS—for stores on other Departments	207
INDENTS—from Military Hospitals	211
INDENTS—from Civil Hospitals	212
INDENTS—Registration of—	213
INDENTS—Supplementary or emergent—	216, 217 & 219.
INDENTS—from Military Veterinary Hospitals	220
INDENTS—for Veterinary Stores for Remount Department	221
INDENTS—from Civil Veterinary Hospitals	224
INDENTS—SUPPLEMENTARY—from Veterinary Hospitals	225

I—contd.

INDENT—Civil—Forms	226
INDENTS—Payment—	227
INDIA-RUBBER—Storage of—	85
INSPECTION—of Medical Store Depots	4 & 5
INSPECTION—of Packing Cases delivered by Contractors	89
INSPECTION—Disposal of—Notes	131
INSPECTION—Notes for stores delivered by Contractors	192
INSTITUTIONS—Despatch of stores to local—	115
INSTRUCTIONS—General—for office work	41
INSTRUCTIONS—for searching of employees, etc.	169-A
INSTRUCTIONS—for checking staff	161
INSTRUCTIONS—regarding contracts, etc.	183
INTER-DEPOT—transfers of surplus stores.	206
INTRA-DEPOT—transfers of personnel	36
INTRA-DEPOT—transactions	59
ISSUES—of Special packing materials	87
ISSUE—Dealing with—Vouchers	100 & 101
ISSUE—Disposal of—Vouchers	122
ISSUE—of second hand articles	214
ISSUE—of authorised articles “ hereafter ”	215

K

KEYS—Custody of—	162
----------------------------	-----

L

LABORATORY—Supervision of—Stores Section	92
LABOUR—Employment of daily or casual	25
LEAVE—Applications for—	9 & 32
LEDGER—Cards—use of	62
LETTERS—Opening of.	40
LETTERS—Duties of Superintendents, etc., on receiving—	44
LETTERS—Copying of—	45
LETTERS—Filing of—	46
LETTERS—Drafting of—	42
LIMITS—of expenditure in Depots	235
LOANS—Articles issued on—	80, 228
LOCAL—Despatch of stores to Institutions	115
LOCATION—of Medical Stores Depots	6
LOSSES—Indents for replacement of—	96
LOSSES—Write-off of—	230

M

MADRAS—Organisation of—Workshop	144
MANAGER—Duties of Medical Store Depot—	9
MANAGER—Duties of Factory—	19

M—contd.

MARGIN—of working stock	169
MARKING—of Packing cases supplied on contract	89
MATERIALS—Accounts of special packing—	87
MATERIALS—for manufacture of preparations	148
MATERIALS—Demand Notes for—	149
MEDICAL—Control of—Stores Department	1
MEDICAL—Functions of the—Stores Department	12
MEDICAL—Appointment of Officers in—Store Depots	2
MEDICAL—Inspection of—Store Depots	4 & 5
MEDICAL—Discipline in—Store Depots	7
MEDICAL—Location of—Store Depots	6
MEDICAL—Administration Report on—Stores Department	4
MEDICAL—Transfers of—Store Depot personnel	31
MEDICAL—Divisions of—Store Depots	13
MEDICAL—Caretaking and sanitation in—Store Depots	22
MEDICAL—Accounting in—Store Depots	23
MILITARY—Indents from—Hospitals	211
MILITARY—Issue of second hand articles to Institutions	214
MILITARY—Supplementary or emergent Indents from—charges	216
MOBILIZATION—Maintenance of special—Reserve	140
MONEY—Earnest—and Security Deposits	188

N

NON-RECEIPT—Complaints of—of Stores	229
NOTES—Packing—	110
NOTES—Disposal of Inspection—	131
NOTES—Disposal of Demand—for materials	149
NOTES—Inspection—on stores delivered by contractors	192
NUMBER—Use of Priced Vocabulary—	61

O

OBJECTIONS—Audit—	105
OBSOLETE—articles returned by Units	199
OFFICE—Procedure in—Division	40 to 56
OFFICERS—Appointment of—in Medical Store Depots	2
ORDERS—Supply—on Contractors	191

P

PACKAGES—Despatch of—valuable	109
PACKAGES—Method of addressing—	111
PACKAGES—Stores deficient in Railway—	133
PACKAGES—Imports Certificates for—	174-A
PACKING—Cases—recording of	89 & 90

P—contd.

PACKING—Cases—Selection of	112
PACKING—Method of—of combustible stores	108
PACKING—Use of—Notes	110
PACKING—Disposal of—accounts	130, 172, 174-B & 175.
PAYMENT—for articles supplied by Civil Departments	208
PAYMENT—Stores—returned to Depot	210
PAPERS—under consideration—disposal of	47
PAYMENT—Indents	227
PENSIONS—Applicability of C. S. R. for—	37
PENSIONS—Applications for—	34 & 35-A
POLICE—Duties of—	159
POST—Despatch of stores by	116
POISONS—Storage of—and Valuables by the Superintendent	67
POISONS—Storage of—, in Retail Sub-section	76
POWERS—Financial—of D. A. D. G. (M.S.)	190 & 209
PERSONNEL—Transfers of Medical Store Depot	31
PREPARATIONS—Accounting for manufactured—	150—152
PRECAUTIONS—against theft	159, 159-A & 160
PRECAUTIONS—against fire	156
PROGRESS—Daily—Report regarding compliance of Indents	99
PROGRESS—Reports on—of packing stores	113
PROMOTIONS—of Depot Establishment	33
PURCHASE—Local—Estimates	238

Q

QUALIFICATIONS—of Compounders	30
---	----

R

RAIL—Despatch of valuable packages by—	109 & 118
RAIL—Despatch of stores by—	117
RAILWAY—Stores found deficient in—packages	133
RATES—Communication of—tendered	185
REAPPROPRIATION—of savings	237
RECEIPT—Disposal of—Vouchers	103
RECEIPTS—Classification of—in Depots	164
RECEIPTS—Recording of stores on Home Indent	177
RECORDS—Maintenance of Service—	29
RECORDS—System of—	50
RECORDS—Duties of—clerk	51
RECORDS—Maintenance of—in factory	153
REDUCTION—of spirit to B. P. Standard	72
REGISTER—Maintenance of <i>Repair and Return</i> —	81, 145 & 146.

R—contd.

REGISTRATION—Duties of—clerk	43
REGISTRATION—of Railway Receipts	126
REGISTRATION—of vouchers	127
REGISTRATION—of stores	128
REGISTRATION—of Indents	213
REPAIRS—Maintenance of Accounts of—	81, 145 & 146
REPAIR—of articles in reasonable time	82
REPAIRS—Section	143 & 144
REPAIRS—Maintenance of a Diary in the—Section	146
REPAIRS—Articles returned by Units for—and <i>return</i>	202
REPLACEMENT—Indents for—of losses	96
REPLENISHMENT—Procedure for—of stock	63
REPORTS—Confidential—	38
REPORT—Annual Administration—	4
REPORTS—Channel for submission of—	9
REPORT—Daily Progress—	99
REPORTS—Progress—of Packing Clerks	113
REPORT—Stock Verification—	136
RESPONSIBILITY—of D. A. D. G. (M.S.)	8
RESPONSIBILITY—of Section Superintendent for stock	62
REQUISITION—for transport	123
RESERVE—Maintenance of Special Mobilization	140
RETAIL—Sub-Section—Drugs	73–78
RETIREMENT—Age of—	37
RETURN—of incomplete Indents to Indenting Officers	97
RETURN—of Packing Accounts to India Office	175
RETURN—of stores received on payment	210
RETURN—of Government stores carriage unpaid	203
RUBBER—Storage of—goods	85

S

SANITATION—in Medical Store Depots	22
SALE—of unserviceable articles, Bye-products, etc.	200
SCALE—Articles in excess of—	197
SCHEDULES—Quantities entered on the—	182
SCHEME—Preparation of Home Indent—	166 & 170
SCHEMES—Consolidation of Home Indents—	167
SEASONAL—Articles of supply	181
SEARCH—Instructions for—	159-A
SECOND-HAND—Issue of—articles to Military Institutions	214
SECTIONS—Duties of those in charge of—	57
SECTIONS—Handing over of charge of—	58
SECTION—Handing over drugs to Assembling—	60

S—contd.

SECTION—Handing over of stores by Receipt—	60-A
SECTION—Hours of work in the Bulk Drug Sub—	69
SECTION—Intimation of Transit charges to Accounts—	121
SECTION—Functions of Field Equipment—	138
SECTION—Functions of Repair	143 & 144
SECTION—Maintenance of a Dairy in the Repair—	146
SECTION—A Drugs Division—	66
SECURITY—Furnishing of Deposits	39
SECURITY—Earnest money and—Deposits	188
SERVICE—Maintenance of—Records	29
SICK—Attendance on—	78
SLIPS—Use of Dummy	51
SPIRIT—Measuring and reducing—	71
SPIRIT—Reduction of—to B. P. Standard	72
STAFF—Instructions for checking—	161
STOCK—Procedure in taking alcohol into—	70
STOCK—Care of—in Section B	83
STOCK—Verification of—	134—136
STOCK—Verification Report	136
STOCK—Special care of—of Mobilization Reserve—	140—142
STOCK—Procedure for the replenishment of—	63
STOCK—Taking of Manufactured preparations into—	152
STOCK—Margin of working—	169
STOCK—Periodical examination of—	64
STOCKS—of stores liable to theft	65
STOCK-VERIFIER—Procedure to be followed by—	135
STORAGE—of valuable drugs in Retail Sub-Section	73
STORAGE—of poisons in Retail Sub-Section	75
STORAGE—of India-rubber goods in Sundries Section	85
STORAGE—of bottles	86
STORAGE—of cocaine, valuable drugs and poisons	67
STORAGE—Special—of Field Equipment	139
STORES—Demands of—by telegram	98
STORES—Accounting for despatch of—	102
STORES—Method of packing of combustible—	108
STORES—Despatch of—to local Institutions	115
STORES—Despatch of—by post	116
STORES—Despatch of—by rail	117
STORES—Despatch of—by sea	118
STORES—Despatch of—demanded by telegram	119
STORES—on payment returned to Depot—	210
STORES—arriving late on without advice	125
STORES—Received in Depots—source of—	164
STORES—Registration of—	123
STORES—Unpacking of—other than Field Equipment	129

S—concl'd.

STORES—Taking over of—from carriers	132
STORES—Boards of <i>Survey</i> on damaged—received by <i>Sea</i>	133
STORES—found deficient in railway packages	133
STORES—Method of indenting for imported—	165
STORES—Delivery of—demanded in Home Indent	168
STORES—Supplementary demands for imported—	171
STORES—Preparation and disposal of Packing Accounts	172
STORES—Recording receipts of—on Home Indent	177
STORES—Defects of imported—	178
STORES—Inspection Notes on—delivered by Contractors	192
STORES—purchased on behalf of other Depots	196
STORES—Return of—carriage unpaid	203
STORES—Taking—from other Depots on charge	205
STORES—Transfer of serviceable—from one Depot to another	206
STORES—indents for—on other Departments	207
STORES—Returned after issue on payment	210
STORES—Demand of—by telegram, etc.	218
STORES—Veterinary—for Indian State Forces	222
SUB-DIVISIONS—of <i>Section E</i>	94
SUBJECT-HEADS—dealt with in Medical Store Depots	54
SUB-SECTION—Procedure to be followed in the Assembling—	106
SUB-SECTION—Procedure followed in the Packing—	107
SUPERINTENDENT—Duties of the—of <i>Section B</i>	79
SUPERINTENDENT—Duties of the—of Sundries Section	84
SUPERINTENDENT—Responsibility of Section—for stocks	62
SUPERINTENDENT—Duty of the—on taking over drugs from the Fac- tory	68
SUPERINTENDENT—of Laboratory Stores Section	92
SUPERINTENDENT—of Dental Stores <i>Section</i>	93
SUPPLY—Orders on Contractors	191
SURPLUS—Inter-Depot transfers of—articles	206
SURVEY—Boards of—on stores received by sea	173
SYSTEM—of Records	50
SYSTEM—Disc—of Stock <i>Verification</i>	134

T

TAKING OVER—of stores from carriers	132
TELEGRAM—Demand of stores by—, etc.	218
TEMPORARY—Clerical Establishment—Entertainment of—	35
TENDERS—through other Depots	180
TENDERS—Communication of rates of—	185
TENDERS—Disposal of—	184
TENDERS—Disposal of comparative statement of—	186
TENDERS—Acceptance of—	187
THEFT—Stocks of stores liable to—	65
THEFT—Precautions against—	159, 159-A & 160

T—contd.

TONNAGE—Preparation of—Certificate	118
TRANSACTIONS—Inter-Depot	59
TRANSFERS—of Medical Store Depot personnel	31
TRANSFERS—Intra-Depot—of personnel	36
TRANSFERS—Inter-Depot—of surplus articles	206
TRANSIT—Recording of—charges	121
TRANSPORT—Requisitions for—	123
TURNOVER—of Field Equipment	141 & 142

U

UNAUTHORISED—Articles	215-A
UNPACKING—of stores other than Field Equipment	130
UNSERVICEABLE—or obsolete articles returned by <i>Units</i>	199
UNSERVICEABLE—Sale of —articles	200
UNSERVICEABLE—Destruction of—articles	201

V

VACANCIES—Procedure for filling—in the clerical establishment	27
VALUABLES—Despatch of valuable packages	109, 118 & 137
VERIFICATION—of stock	134
VERIFICATION—Disc system of stock—	134
VERIFICATION—Disposal of Stock.—Report	136
VERIFIER—stock—'s Reports	135
VETERINARY—Indents from Military—Hospitals	220
VETERINARY—Indents for—stores for Remount Department	221
VETERINARY—Stores for Indian State Forces	222
VETERINARY—Unserviceable, obsolete and repairable articles in respect of Military Institutions	223
VETERINARY—Indents from Civil Hospitals	224
VETERINARY—Supplementary Indents from Hospitals	225
VOCABULARY—Use of Priced—number—	61
VOUCHERS—Accounting for receipt—of receipt—	102
VOUCHERS—Supply of duplicate or extra copies of—	104
VOUCHERS—Audit objections relating to issues and issue—	105
VOUCHERS—Disposal of Issue—	122
VOUCHERS—Noting of cost of cartage on—	124
VOUCHERS—Registration of	127
VOUCHERS—Dealing with Issue—	100 & 101
VOUCHERS—Issue—for manufactured preparations	151
VOUCHERS—Packing Accounts as—	176
VOUCHERS—Repair and return—	202

W

WORKSHOP—Organisation of Madras	144
WRITE-OFF—of losses	230
MH27DGIMS—250—30-8-41—GIPS	

OFFICE OF THE
LIBRARY
Book No 260

C.O.D.A. NEW DELHI