

- (d.) General expenses of training outside the annual camp, including travelling grants and allowances, pay and allowances at courses of instruction, Staff rides, regimental tours, towage of targets, &c.
- (e.) Hire of horses and vehicles required for annual camp and other training.
- (f.) Cost of conveyance of units, with their horses, wagons, stores, guns, cycles, and baggage, to and from annual training camps, drills, and instruction.
- (g.) Expenses of camps, hiring of ground, laying-on of water, sanitation, &c.
- (h.) Grants for rents of buildings used for training purposes (other than for Royal New Zealand Artillery), lighting, and for structural repairs.

226. O.C. Districts will be duly advised by Head Office as to the amount allocated for expenditure under this grant.

227. The O.C. District shall be held responsible that no liability is incurred against this grant in excess of the provision made.

228. Vouchers in connection with the training grant, providing they are correct and in accordance with regulations, will, on the certificate of the O.C. District, or, in his absence, on that of the A.A. and Q.M.G., be sent to Headquarters for payment through the Treasury Department in the usual manner. In the case of urgent payments they may be paid through Imprest account.

Maintenance Grant.

229. A maintenance grant will be made annually to each unit of the Territorial Force and each company of Senior Cadets, also to each Rifle Club, to enable the O.C. to meet the general expenses in connection with administration.

Maintenance grants will be issued at the following rates, and will only be paid in respect of those men who complete the number of annual drills and parades required by regulations and who attend the annual camp:—

For each mounted unit in which men supply their own horses, a sum equal to £1 per man.

For each dismounted unit and mounted units in which the man does not bring his own horse, 10s. per man.

For each company of Senior Cadets, 2s. 6d. per cadet.

For each Territorial soldier posted to Rifle Clubs, 2s. 6d. per man.

230. Applications for maintenance grants will be forwarded by officer commanding units &c., to the O.C. District as soon as possible after 31st May in each year.

231. The O.C. District, after satisfying himself that the claims are correct in every particular and in accordance with regulations, shall forward the same to Headquarters for payment through the Treasury Department in the usual manner.

232. The correct designation of each unit's banking account (also rifle club's) must be clearly stated on all vouchers before they are sent forward to the Director of Accounts for payment.

233. In the event of an officer commanding a unit wishing to obtain an advance against his present year's maintenance grant it will be necessary for him to forward his application to the O.C. District, who will send the same to Headquarters together with his recommendation.

234. An advance under this grant may be approved on the recommendation of the O.C. District.

235. No advances will be allowed before the last day of July in each year.

INSTRUCTIONS WITH REGARD TO THE FINANCIAL ADMINISTRATION, BY COMMANDING OFFICERS OF UNITS, ETC. (INCLUDING RIFLE CLUBS), OF MONEYS RECEIVED OR DISBURSED ON ACCOUNT OF MAINTENANCE GRANTS, AND ANY OTHER PUBLIC MONEYS RECEIVED IN CONNECTION WITH UNITS, ETC.

236. All such moneys are to be immediately paid into one banking account to the credit of the regimental account in such banks as may be approved by the Officer Commanding the District.

237. No moneys other than public moneys are to be dealt with under such account.

238. The account will be operated on by the respective commanding officers, and under no circumstances is it to be overdrawn.

239. Payments shall in all cases be made by cheque signed by the officer commanding the units, &c., and countersigned by the Adjutant or other officer nominated by the O.C. District.

240. Commanding officers will be responsible for keeping the account of all receipts and disbursements in the authorized cash-book, in accordance with the prescribed form. Every separate sum received or paid should be entered in the cash-book, with the date on which the transaction takes place.

241. Commanding officers will be required to keep a Guard-book, to contain—

The roll and pay list for brigade or battalion staff;

The roll and pay list for units, &c.;

Copy of annual balance-sheet; and

All cash vouchers, which should be numbered consecutively.

SECTION VII.—AUDIT.

242. The official accounts of all commanding officers or other persons in military employ will be audited at least once annually by officers appointed for the purpose by the Auditor-General.

243. O.C. Districts will arrange to have the accounts of all units, &c., in his district ready for audit in accordance with the Defence Act as soon as possible after 30th June in each year.