

244. Before the transfer or retirement of any officer commanding a unit, or other responsible officer, takes place, his official accounts are to be audited, and the necessary application should be made through the Officer Commanding the District to the Auditor-General.

245. The following form, which will be forwarded by O.C. Units to the O.C. District by the 30th June in each year, shows in what manner the accounts of the units, &c., must be kept.

PRO FORMA.

STATEMENT OF ACCOUNTS.

Cash Account for Financial Year ending 31st May, 19 .

| Receipts.                        |  | Amount.        | Expenditure.                                 |  | Amount.        |
|----------------------------------|--|----------------|--|--|----------------|
|                                  |  | £ s. d.        |  |  | £ s. d.        |
| Maintenance grant ..             |  | 250 0 0        | Advertising, &c. ..                          |  | 25 0 0         |
| (Full particulars to be stated.) |  |                | Stationery .. ..                             |  | 25 0 0         |
|                                  |  |                | Cleaning material for arms                   |  | 30 0 0         |
|                                  |  |                | Regimental band ..                           |  | 50 0 0         |
|                                  |  |                | Instructional appliances                     |  | 50 0 0         |
|                                  |  |                | Other incidentals (full details to be given) |  | 10 0 0         |
|                                  |  |                | Balance in hand ..                           |  | 60 0 0         |
| <b>Total .. ..</b>               |  | <b>250 0 0</b> | <b>Total .. ..</b>                           |  | <b>250 0 0</b> |

Countersigned :

, Commanding.

All receipts must be available for audit.

246. It is to be clearly understood that all vouchers must contain fullest details to satisfy the requirements of the Audit Department, and O.C. Districts will forward to Headquarters a general report of the audit of all accounts in his district as soon as they have been completed.

### SECTION VIII.—RATIONS.

247. In brigade camps or on active service, rations and forage in accordance with the standard scales will be issued to all units of the New Zealand Military Forces by the Army Service Corps; but in the case of brigade camps, ration allowance will be drawn by all units for the days of arrival at and departure from camp in lieu of rations in kind.

248. When rations are issued by the Army Service Corps one complete field ration may be drawn for every officer, warrant officer, N.C.O., and man, and also for every authorized civilian attached to the troops; likewise, one complete forage ration will be drawn for each authorized horse.

#### Scale of Rations.

| Description.                                       | Quantity. | Remarks.  |
|--|-----------|---|
| <b>Breadstuffs—</b>                                |           |   |
| Bread .. ..  | 1½ lb.    | When flour is issued, seven cakes of patent yeast or 3 lb. of baking-powder, if available, to be supplied per 100 lb. of flour. |
| Or biscuit .. ..                                   | 1 lb.     |   |
| Or flour .. ..                                     | 1 lb.     |   |
| <b>Meat or equivalents—</b>                        |           |   |
| Fresh meat .. ..                                   | 1½ lb.    | In lieu of 4 oz. fresh or 3 oz. preserved meat.   |
| Or preserved meat ..                               | 1 lb.     |   |
| Cheese .. ..                                       | 2 oz.     |   |
| <b>Groceries—</b>                                  |           |   |
| Coffee .. ..                                       | ½ oz.     | Includes any required for limejuice or early morning coffee.  |
| Tea .. ..  | ¾ oz.     |   |
| Sugar .. ..  | 3 oz.     |   |
| Salt .. ..   | ½ oz.     |   |
| Pepper .. ..                                       | ⅓ oz.     |   |
| Butter .. ..                                       | 2 oz.     |   |
| Mustard .. ..                                      | ⅛ oz.     |   |
| <b>Vegetables—</b>                                 |           |   |
| Potatoes (and ¼ lb. other vegetables if available) | 1 lb.     | Daily when available.<br>On medical officer's recommendation when fresh vegetables are not obtainable.                          |
| Jam .. ..  | ¼ lb.     |   |
| Limejuice (⅞ gill)                                 | ⅓ oz.     |   |

249. On manoeuvres or camps of training the above scale of rations may be increased by the order of the G.O.C.

#### General.

250. A regimental canteen may be established in every unit to supply the troops with the best of articles at the lowest prices, and to provide for their recreation and amusement.

251. At camps of training, continuous courses of instruction, Staff tours, or active service, all rations must, if possible, be drawn in kind.