

(10.) Moneys owing to the Department. This amount shall be deducted on the voucher and the net amount only paid.

230. The maintenance grant payable to units shall be at the following rates:—

For each mounted unit in which the members supply the horses gratuitously: £1 per member.
Other units: 10s. per member.

(b.) *Senior Cadets.*

231. A maintenance grant shall be paid to Senior Cadet companies for the same purposes as detailed in paragraph 229, at the rate of 2s. 6d. per member.

(c.) *General Training Section.*

232. A maintenance grant at the rate of 2s. 6d. per member shall be paid to each Group Commander or Area Officer, in accordance with paragraph 627, General Regulations. It may be expended on any purpose enumerated in paragraph 229.

ADVANCES ON MAINTENANCE GRANT.

233. In the event of an Officer Commanding a unit or Senior Cadet company wishing to obtain an advance on the maintenance grant, a written application must be submitted showing—

- (a.) Amount of advance required;
- (b.) Why the advance is required; and
- (c.) The total amount of maintenance grant that it is anticipated the unit or Senior Cadet company will be entitled to for the year.

234. The application will be forwarded to Headquarters with a recommendation or otherwise from the Officer Commanding District. The application will then be placed before the Quartermaster-General, who may approve the issue of the whole or part of the advance asked for.

235. No advance will be issued before the 31st July in the year for which such advance is claimed.

FINANCIAL ADMINISTRATION.

236. All sums due on account of maintenance grant (including advances) shall be paid into the official banking account of the unit, Group Commander, or Area Officer, as the case may be.

237. All units of the Territorial Force and Senior Cadet companies entitled to maintenance grant shall each have an official banking account to which no other moneys but the maintenance grant are to be paid.

238. In the case of Senior Cadet companies the Officer Commanding District may approve of the maintenance grant being paid to the official banking account of the Group Commander or Area Officer, such grant to be administered by that officer. The Group Commander or Area Officer shall keep a separate cash-book for each company whose grant he receives.

239. Payments from the account of Territorial units shall be made by cheque, signed by an officer nominated by the Officer Commanding District, and countersigned by the Commanding Officer.

240. Under no circumstances must any official account be overdrawn.

241. Commanding Officers will be responsible for keeping an accurate account of all receipts and disbursements in the authorized cash-book. Every separate sum, received or paid, shall be entered in the cash-book, with the date on which the transaction took place.

SECTION VII.—AUDIT.

242. The official accounts of all Territorial units, Group Commanders, and Area Officers shall be audited at least once annually by officers appointed for the purpose by the Controller and Auditor-General.

243. The Assistant Quartermaster-General in each district is responsible that the official accounts in his district are ready for audit before the 31st July in each year.

244. Before the transfer or retirement of any officer to whom power is given by these regulations to operate on or administer the maintenance grant account, such account is to be audited, the necessary application for same being made to the Quartermaster-General.

245. Officers administering official accounts will submit, when required, the following books and documents to the Controller and Auditor-General or his representative:—

- (1.) The authorized cash-book.
 - (2.) Balance-sheet on prescribed form (in duplicate). (One copy for unit and one copy for District Headquarters.)
 - (3.) Bank pass-book
 - (4.) Cheque-book
- } or Post Office Savings-bank book.