

171. Under no circumstances must any official account be overdrawn.
 172. 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.

173. The official accounts of all units shall be audited at least once annually by officers appointed for the purpose by the Controller and Auditor-General.
 174. The G.S.O. "Q" Duties in each command is responsible that the official accounts in his district are ready for audit before the 31st July in each year.
 175. Before the transfer or retirement of any officer to whom power is given by these regulations to operate on or administer the Regimental-funds Grant Account, such account is to be audited, the necessary application for same being made to General Headquarters.
 176. 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 Command Headquarters).
 (3.) Bank pass-book (or Post Office Savings-bank Book).
 (4.) Cheque-book (or Post Office Savings-bank Book).
 (5.) Vouchers in support of expenditure.
 (6.) Treasury or other official advice of payment of grant.
 177. All receipts must be available for audit, and officers responsible for the control of accounts must see that such receipts contain the fullest details.

SECTION VIII.—RATIONS AND FORAGE.

178. When rations are authorized to be issued by the Army Service Corps one complete field ration per day may be drawn for every officer, W.O., 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.
Bread	1½ lb.	
Or biscuits	1 lb.	
Or flour	1 lb.	
Fresh meat	1½ lb.	
Or preserved meat	1 lb.	
Sausages	8 oz.	Twice weekly in lieu of equal quantities of fresh meat.
Bacon	5 oz.	Twice weekly in lieu of fresh meat : 5 oz. bacon equals 10 oz. fresh meat.
Cheese	2 oz.	
Coffee	½ oz.	
Jam	4 oz.	
Fresh milk	½ pint.	
Or condensed milk	½ tin.	
Flour	1½ oz.	
Baking-powder	3 lb. for each 100 lb. flour issued.	
Oatmeal	1 oz.	
Onions	4 oz.	
Fresh vegetables	8 oz.	(When available).*
Potatoes	1 lb. (old) or ¾ lb. (new).	
Salt	½ oz.	
Sugar	4 oz.	
Tea	¾ oz.	
Butter	4 oz.	
Pepper	¾ oz.	
Dried fruits	¾ oz.	Prunes, evaporated apples, or peaches.
Rice	7 oz.	
Currants	¾ oz.	
Tapioca	¾ oz.	
Sago	¾ oz.	
Curry-powder	¾ oz.	
Treacle	1 oz. weekly	In lieu of jam.
Candles	¾ lb.	When electric light or other light not available.
Coal or wood	2 cwt. per cooker per day, plus 2 lb. wood per man. 8 lb. wood per man per day	When cookers are not available.

* Equivalents to be issued only when fresh vegetables are not available: 2 oz. haricot beans, or 2 oz. rice, or 2 oz. barley, or 2 oz. peas, equals 8 oz. fresh vegetables.