

168. In computing the amount of the regimental-funds grant to be paid to units, the balance in hand at the end of the training-year shall be deducted from the amount which the unit is entitled to receive. Where under this regulation it is considered that a hardship is imposed upon the unit the case may be submitted for the decision of the G.O.C.

169. In the event of an officer commanding a unit or Senior Cadet company wishing to obtain an advance on the grant, a written application must be submitted showing—

- (a.) Amount of advance required.
- (b.) Why the advance is required.
- (c.) The total amount of grant that it is anticipated the unit or Senior Cadet company will be entitled to for the year. The application will be forwarded to Headquarters with a recommendation or otherwise from the O.C. Command.
- (d.) Officers Commanding Units are prohibited from obtaining advances from any other source.

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

Financial Administration of Regiment-funds Grant.

171. All sums due on account of regimental-funds grant shall be paid into the official banking account of the unit.

172. The amounts lodged to the credit of the official banking account of the unit shall only be used for the purposes laid down in Regulation 165. Officers administering accounts are strictly forbidden to advance or loan moneys from the account, and any breach of this regulation will be regarded as most serious, and appropriate disciplinary action will be taken accordingly.

173. All units of the Territorial Force entitled to regimental-funds grant shall each have an official banking account to which no other moneys but the regimental-funds grant are to be paid.

174. The regimental-funds grant for all Senior Cadet units in an area other than secondary-school units shall be consolidated into one account, and shall be kept in an official banking account, to be operated upon by the Area Officer.

175. The regimental-funds grant of secondary-school units shall be kept in an official banking account to be administered by the respective officers commanding such units.

176. No moneys other than the regimental-funds grant shall be paid into the accounts referred to in Regulations 174 and 175 above.

177. Payments from the accounts of units shall be made by cheque, signed by an officer nominated by the O.C. Command, and countersigned by the Commanding Officer.

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

179. 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.

Regimental and Cadet Bands Grant.

180. An annual grant of £75 to regimental bands and £25 to cadet bands will be made towards the upkeep of all approved regimental and cadet bands other than bugle, drum and fife, or pipe bands. Where a doubt exists as to the eligibility of any particular band to draw this grant the matter must be submitted to General Headquarters for decision.

Payment will be made annually in advance on the 1st April in each year.

All applications for the grant must be accompanied by a certificate signed by the Commanding Officer that the band carried out its training during the previous year.

The provisions of Regulations 168 and 171 to 179 and 181 to 185 will be adhered to in so far as they are applicable.

SECTION VII.—AUDIT.

181. 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.

182. The Assistant Adjutant- and Quartermaster-General in each command is responsible that the official accounts in his districts are ready for audit before the 31st July in each year.

183. 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.

184. 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.

185. All receipts must be available for audit, and officers responsible for the control of accounts must see that such receipts contain the fullest details.