

Declassified E.O. 12356 Section 3.3/NND No.

785020

ACC

10000/120/203

Declassified E.O. 12356 Section 3.3/NND No.

785020

10000/120/203

AQ/71 Audit-Boards And Accounts M.M.I.A

June 1944. Mar 1945

Land Forces Sub Comm. A.C.
(R.M.I.A.) R.C.M.E.
A/71

31 Mar 45

AUDIT BOARD

CONVENING ORDERS

By order of Maj. Gen. L. BROWNING C.B., C.B.E., M.C. an
Audit Board composed as under will assemble at HQ MIA at a date
and time to be determined by the President, to Audit the Accounts
of "A" Mess, "B" Mess, and P.R.I. of MIA for the period ending
31st March 1945.

PRESIDENT - Maj. F.E. GIBBEROOD

MEMBERS - Maj. R.C. COPLESTON
Capt. R.C.A. GROVER-RAINES.

1. Attention of the Board is directed to R.E. 85(b).
2. Proceedings in triplicate will be handed to "A" Branch upon completion.
3. Officers i/c Accounts will be responsible for the production of A.F.A. 1814A and vouchers as required by the Board.
4. The Camp Commandant will provide A.F.A. 22.

6603

RPA/ah

DISTRIBUTION:

President	1
Members	2
P.M. "A" Mess	1
P.M. "B" Mess	1
Camp Comdt	1
War Diary	2
File	1

F.J. MOAKES Col.
D.A. & Q.M.S.
R.M.I.A.

785020

MMIA

0071 21K (7)
Information
RCA

HQ ROME AREA ALLIED COMMAND
APO 724 US ARMY

Ref: 71A

5 Feb 45

Subject: Audit Inspection

Distribution: List 'B'

Lieut E. Sutor and Lieut J. Ashton from the Office of the Financial Adviser AFHQ will visit Rome 5 Feb to 17 Feb 45 for the purpose of inspecting accounts, records and stocks of Stores and Supplies Depots and other accounting units.

It is not known exactly which units will be visited but Heads of Services and Q&C units will afford the necessary facilities to these officers during their visit.

52 Town Major will arrange accommodation for these officers.

Copy to Camp Commandant

6/2

ALL/AG

(K)

A. J. Louren
A. J. LOUREN
Major
for Lt-Col
AA & QMG

6602

Land Forces Sub Commission A.C.
(M. S. I. A.) H. D. H. E.
22/71

29 Dec 64.

AUDIT BOARD

DEFENSE CHIEF

By order of Maj. Gen. L. SKORNIKOV U.S., O.S.D., H.C., an Audit Board, composed as order will assemble at HQ MIA at a date and time to be determined by the President, to audit the accounts of "A" Mess, "B" Mess, and P.A.I. of MIA for the period ending Dec 31st, 1964.

President: Maj. C.V. STAFF, 1st Corps

Members: Capt. W.R. KELLY, M.F.I. (KAF)
Lieut. W.R. TRAVELIAN, M. S.

1. Attention of the Board is directed to E.R. 55(b).
2. Proceedings in triplicate will be handed to A/C Branch upon completion.
3. Officers i/o Accounts will be responsible for the production of A/R, S.I.P.M. and vouchers as required by the Board.
4. The Camp Commandant will provide A/R, A.R.

SP/for

DISTRIBUTION:

President	1
Members	2
PAC "A" Mess	1
PAC "B" Mess	1
Camp Comm	1
War Story	2
File	1

psb/gu/su
W. J. MURPHY, Col.
7th & 4th.
M. S. I. A.

6601

6601

785020

Subject: - Audits.

Land Forces Sub Comm. 2.C.
(M.M.I.A.)
R O M E
AQ/71

P.M.C. "A" Mess.
P.M.C. B Mess.
P.R.I. M.M.I.A.

21 Dec 44.

Warning Order.

1. The A/cs of "A" Mess, B Mess and the P.R.I. M.M.I.A. will be audited as at 31 Dec/44.
2. Convening order for Audit Board will be issued later.

P. J. Noakes
P.J. NOAKES, Col,
DA. & QMG,
M.M.I.A.

SPA/ab

6600

REGIMENTAL FUNDS

Army Form N 1514A

QUARTERLY STATEMENT of ACCOUNTS and BALANCE SHEET

For use in connection with the simplified system of Accounts notified in A.C.I. 367 of 1942

Name of Fund P. R. 1. Regiment Army, Sub (Commission)

For the quarter ending 31st October 1944 (M.M.H.)

ABSTRACT of RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	£	s.	d.	PAYMENTS	£	s.	d.
(Classified headings only)	1243 10 1			(Classified headings only)	1205 5 11		
TOTAL RECEIPTS <u>£ 243 10 1</u>				TOTAL PAYMENTS <u>£ 205 5 11</u>			
Balances at the beginning of the quarter				Balances at the end of the quarter			
Cash at Bank	...			Cash at Bank	...		
Cash in hand	42 2 2			Cash in hand	80 6 4		
Grand Total	<u>£285 12 3</u>			Grand Total	<u>£285 12 3</u>		

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK.

BALANCE as per Bank Pass Book at the close of the last day of the quarter

CAPTAIN
M.M.H. Officer i/c Fund

TOTAL RECEIPT		243	10	1
Balances at the beginning of the quarter				
Cash at Bank	...	...	...	...
Cash in hand	...	42	2	2
Grand Total	...	285	12	3

TOTAL PAYMENT		205	5	11
Balances at the end of the quarter				
Cash at Bank	...	...	...	...
Cash in hand	...	80	6	4
Grand Total	...	285	12	3

NOTES: 1. The entries in the Cash Book (A.B. 65) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

6599

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books

CAPITAL
M.M. OFFICE i/c Fund

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK.

BALANCE as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited

Deduct Cheques not presented (insert details)

BALANCE per Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT.

Cash in hand of office i/c Fund per Cash Book (A.B. 65)

(a) Add since received

(b) Deduct since paid and/or bank'd

Actual cash produced to Audit Board (date 18/11/14)

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

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100

Due to:

In respect of:



Outstanding from previous periods :—

TOTAL shown opposite CREDITORS in the BALANCE SHEET

NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

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STATEMENT OF PRINCIPAL ACCOUNTS.

PETTY CASH (Details in Petty-Cash Book.)

Payments this quarter (under main headings only)	
Balance in hand at the end of the previous quarter	
Cash received from main Cash or Bank a/c	
Balance in hand to Balance Sheet	

BANK DEPOSIT ACCOUNT/

	Amount	<u>\$.</u>	<u>Cts.</u>
Amount on deposit at end of previous quarter			
Deposits this quarter			
Withdrawals			
Balance (agreeing with Deposit Receipt Book) to Balance Sheet ...			
		Total	Total
		6	6

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter	...	...	...	...	...
Deposits this quarter	...	...	...	...	...
Interest	...	...	...	...	...
Withdrawals	...	...	...	...	...
Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	...	...	...	...	...

INVESTMENTS ACCOUNT.

	Debit	Credit
Balance at end of previous quarter (at cost).....		100
Purchases (at cost)	20	
Profit on Sales		20
	20	120
Proceeds of sale of investments		100
Loss on sales	10	
Balance of investments (at cost) to Balance Sheet	10	
	10	100

BAR or WINES and SPIRITS ACCOUNT.

Purchases— Bills paid this quarter per Cash Book (Abstract) Payments per Petty Cash Book Add unpaid bills at end of this quarter Deduct unpaid bills at end of last quarter Other Charges (if any) Profit (_____ % of Bar Takings or Sales)	£
---	---

Bar Takings (Seri's' Mess) Sales (Officers' Mess) per Mess Bill Summary Book Free Supplies— Entertainments Mess Guests	£
---	---

6598

Stock on hand (at cost price) at end of quarter per Balance Sheet	£
---	---

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POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter ...	...	Withdrawals ...	...
Deposits this quarter ...	...	Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet ...	...
Interest ...	...		£
	£		

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost) ...	...	Proceeds of sale of investments ...	...
Purchases (at cost) ...	...	Loss on sales ...	...
Profit on Sales ...	...	Balance of investments (at cost) to Balance Sheet ...	...
	£		£

BAR or WINES and SPIRITS ACCOUNT.

Stock on hand at end of previous quarter ...	...	Bar Takings (Scrips, Mess) per Bill Sales (Officers' Mess) per Summary Book ...	...
Purchases —		Free Supplies —	
Bills paid this quarter per Cash Book (Abstract) ...	...	Entertainments ...	...
Payments per Petty Cash Book ...	...	Mess Guests ...	...
Add unpaid bills at end of this quarter ...	...		
Deduct unpaid bills at end of last quarter ...	...		
Other Charges (if any) ...	...	Stock on hand (at cost price) at end of quarter per Balance Sheet ...	£
Profit (— % of Bar Takings or Sales) ...	...		
	£		6598

MESSING ACCOUNT (Officers' and Serjeants' Messes).

Stock on hand at end of previous quarter ...	...	Balance brought forward (in credit) ...	...
Balance brought forward (overspent) ...	...	Messing charges (Officers' Mess) per Mess Bill Summary Book ...	...
Purchases —		Subscriptions (Scrips, Mess) ...	...
Bills paid this quarter per Cash Book (Abstract) ...	...	Cash received this quarter	...
Payments per Petty Cash Book ...	...	Add Amounts due but not received at end of quarter ...	...
Add unpaid bills at end of this quarter ...	...		
Deduct unpaid bills at end of last quarter ...	...	Deduct Amounts due at the end of last quarter ...	...
Other charges (if any) ...	...	Ration Cash Allowance ...	...
Balance this side — in credit ...	...	Other receipts (if any) ...	...
	£	Stock on hand at end of this quarter	...
		Balance this side — overspent	...
			£

BALANCE SHEET as at

31 October 1944

LIABILITIES	l	s	d	ASSETS	l	s	d
Creditors :- (Unpaid bills due to tradesmen and others)				Cash at Bank—Current Ac ^t ...			
				Cash in hand ...			80 6 4
				Petty Cash and Stamps in hand ...			
				Deposit Accounts—			
				At Bank ...			
				Post Office Savings ...			
				Investments at cost (detailed) ...			
				Debtors (Amounts due but not received) ...			
				Stocks on hand (at cost) :-			
				Wines and Spirits, etc. ...			
				Messing ...			9 9
				Property (see Property Book) ...			
							89 15 4

NOTE.

The Accumulated Fund at
date of last Balance Sheet
was £ 54-19-0

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property,
are shown in the Balance Sheet.

OFFICER i/c Fund.

18/11/44 Date

CAMP COMMANDANT M.M.A.A.

INITIALS

FOR THE USE OF AUDIT BOARD ONLY.

1. Bank certificate and Pass Book or Statement checked with Cash Book ...
2. Counterfoils for outstanding cheques sent ...
3. Cash and Petty Cash checked ...
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...
5. Receipts verified with receipts obtained for same, and receipts and other vouchers cancelled ...
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...
7. Certified list of stock on hand examined and computations and additions checked ...
8. Deposit receipt books examined and compared with the figures in the Balance Sheet ...
9. Property book examined and checked re new articles purchased and disposal of old articles ...
10. Mess Bill Summary Book (Officers' Mess) examined and checked ...
11. Sheets of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with ...

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NOTE.
The Accumulated Fund at
date of last Balance Sheet
was 64-19-0

Debitors (Amounts due but not received) ...	
Stocks on hand (at cost) ...	
Wines and Spirits, etc. ...	
Messing ...	
Property (see Property Book) ...	99
	89 15 4

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

18/11/44
OFFICER IN CHARGE
CAMP COMMANDANT
INITIALS

FOR THE USE OF AUDIT BOARD ONLY.

1. Bank certificate and Pass Book or Statement checked with Cash Book ...
2. Counterfoils for outstanding cheques seen ...
3. Cash and Petty Cash checked ...
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...
7. Certified list of stock on hand examined and computations and additions checked ...
8. Deposit receipt books examined and compared with the figures in the Balance Sheet ...
9. Property book examined and checked with new articles purchased and disposal of old articles ...
10. Mess Bill Summary Book (Officers' Mess) examined and checked ...
11. Lists of amounts due (Debitors) and unpaid bills, etc. (Creditors) examined and checked with original records ...

NOTE.—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2.

AUDIT BOARD'S CERTIFICATE.

We have audited the books, vouchers, accounts and balance sheet and find them correct in accordance with the information supplied to us.

Date 6 December 1944
President
Member
Member

* Debit words in brackets if no observations are made on A.F. A2

Approved
Commanding
Date 21 Dec 44

12344 ON OF 150 2008-02

*N.B. - The Form being applicable to any Board, or Committee, or Court of Inquiry, this blank to be filled in accordingly.

The proceedings should be signed by the President and by each Member of the Board, etc.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Rules of Procedure 124-125A, and especially to Rule 125A (3), also, in paragraph 131, of King's Regulations, 1935.

PROCEEDINGS of an Audit Board

assembled at H.Q. Land Forces Sub Comm. Ac (MNH) Ont.
on the 18 November 1944

by order of Major-General L. Brunning C.B. OBE MC

Commanding Land Forces Sub Comm Ac (MNH)

for the purpose of Auditing the accounts of

MNH. B's Accs Affs.

and P.C.I. Affs MNH

PRESIDENT.

Major F. A. Cole, S. Com. R.

MEMBERS

Capt. S. P. Archer, R.A. 6397

Capt. E. L. Muncie-Mason RASC

IN ATTENDANCE

File Copy?
Continued to P.C.I. Board
Comd.
Army Form A2.

20 Dec 44 DPH

Transmitting Land Forces Sub-Committee (M.M.I.A.)
for the purpose of Auditing the accounts of
M.M.I.A. '13' from 17/1/13
and P.C.I. A/c M.M.I.A.

PRESIDENT.

Major F. A. Cole, S. Law R.

MEMBERS.

Capt. S. P. Archer R.A. 6597

Capt. E. L. Hamble-Thomson R.A.S.C.

IN ATTENDANCE.

The Board having assembled pursuant to order, proceed to audit the books and accounts as presented to them.

P.R.I. A/c's.

1. The Books are now being kept in the manner recommended by the previous Audit Board, and are satisfactory.

P.R. 1. A/C (Cont.)

2) The accumulated funds show a credit balance of £89-15-4 which is an increase of £34-16-4 during the period under review.

B. Mess. A/c

1) The books and A/c as presented by the Treasurer were examined and checked in accordance with the instructions in

A.F.N. 1514 (a).

2) The A/c shows that the accumulated funds are in credit in the sum of Lire 26,631. This is a decrease since the last balance sheet of Lire 5,119.

This decrease is accounted for by a loss of Lire 5,001 in the maintenance account (Lire 6,265 having been spent on clothing during the period).

3) Furthermore there have been extraordinary expenses during the period

as follows:-

3000
8000

AFN 1514(a).

2) The AFS shows that the Accumulated Funds are in Credit in the sum of Lire 26,631. This is a decrease since the last Balance Sheet of Lire 5,119. This decrease is accounted for by a loss of Lire 5,501 in the Maintenance account (Lire 6,265 having been spent on ordinary during the period).

3) Furthermore there have been extraordinary Expenses during the period as follows:-

less Credits Lire 7,769 - this amount includes the cost of the dinner given to "A" mess.

4) The Balance Sheet does not show any figure for Property; items having been treated as current expenses. This Board is of the opinion that this is financially sound, as it allows for a margin to meet any problem

LEGIMENTAL FUNDS

Army Form N 1516A

QUARTERLY STATEMENT OF ACCOUNTS and BALANCE SHEET

for use in connection with the simplified system of Accounts notified in A.C.I. 307 of 1942

Name of Fund 13^e OFFICERS' MESS Regiment MILITARY MISSION ITALIAN ARMYFor the quarter ending 31 OCTOBER 19 44

ABSTRACT OF RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	Li vres	PAYMENTS	Li vres
(Classified headings only.)		(Classified headings only.)	
Mass loans received	12800	Mass loans repaid	1800
Mass bills	19480	Cash grants & goods to Bar w/o	133605
Cash from Bar	156620	- ditto - to Messing w/o	37182
Sundry items	3293	Laundry, wages etc (Maint. w/o)	20186
		Sundries	5355
TOTAL RECEIPTS	192393	TOTAL PAYMENTS	201128
Balances at the beginning of the quarter :-		Balances at the end of the quarter :-	
Cash at Bank	---	Cash at Bank	---
Cash in hand	14060	Cash in hand	5325
Grand Total L.	206453	Grand Total L.	206453

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and **65906**
under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

W. L. Kopp *W. L. Kopp* *W. L. Kopp*
Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK FOR STATEMENT WITH BANK BALANCE PER CASH BOOK

Mess loans received	12800	Mess loans repaid	4800
Mess bills	19680	Cash grants & goods to Bar a/c	133605
Cash from Bar	156820	- ditto - to Messing a/c	37182
Sundry items	3293	Laundry, wages etc (Asint. a/c)	20186
		Sundries	5355
Total Receipts	192393	Total Payments	201128
Balance at the beginning of the quarter		Balance at the end of the quarter	
Cash at Bank	...	Cash at Bank	...
Cash in hand	...	Cash in hand	...
Grand Total	L. 206453	Grand Total	L. 206453

NOTES 1. The entries in the Cash Book (A.B.62) will be summarized on a separate sheet of paper and **6506** under each heading transferred to the Abstract.

- Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.
- After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

W. C. Hays *Prov. Officer i/c Fund.*

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK.

Balance as per Bank Pass Book at the close of the last day of the quarter ...

Add amounts not credited

Deduct Cheques not presented (insert details) ...

NOT APPLICABLE

Balance per Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT

Cash in hand of officer (i.e. Fund per Cash Book (A.B.62))	...	CASH	5325
(a) Add since received	...	123,946	169,600
(b) Deduct since paid and/or banked	...	12,202	174,925
Actual cash realized to Audit Board (date 6 Dec. 1944)	...	12,144	162,988
			11,937

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

P.R. 1. A/c. (cont)

Declassified E.O. 12356 Section 3.3/NND No. 785020

A.—List of all amounts due but not received at the close of the quarter.

Month received	Due from:	In respect of:	Amount
NOV. 1944.	Phillips 1050, Fleming 1250, Haggie 1075, Hall 105, Gann 1350, Cole 1350, Butterworth 1350, Craig 1300, Dobbs 675, Says 925, Papineau 1075, Fox 1250, Selby 1250, Hyde 1300, Bird 1300, Pinkley 1350, Cooper 1250, Gregson 1225, Archer 1350, Morlick 1250, Monksdon 1300, Byatt 1350, Baumann 1350, Road 1275, Ward 1250, Rodino 700, Calveley 1000, Trevelyan 500, Clark 500, Pilkington 400, Hamilton 1300,		33905
	In respect of Mess Bills		33905
	Total shown opposite Debtors in the BALANCE SHEET		33905

B.—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to:	In respect of:	Amount
NOV 14, 1944.	(1) Maj. Philips Byatt Dobbs Pinkley Capt. Craig Bird Hamilton Lieuts. Cooper	Fleming (11 Nov) Cole Baumann Gregson Fox Baxter Archer Morlick Ward Die for Bills Paid	Head Butterworth (11 Nov) Papineau Hyde Monksdon Rodino
		28 Mess Loans at 800 each	22400
			3461

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NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

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BAR ACCOUNTS

PART I. (A.)

CASH

(6.6.44 - 25.9.44)

<u>Expenditure</u>	<u>Lire.</u>	<u>Receipts</u>	<u>Lire.</u>
Purchase of Wines	26715	Cash grants	25500
Expenses	1790	Cash sales	700
Cash returned to Treas.	946	Empties	90
		Balance overspent (due to Capt Westbury)	3161
	<u>29451</u>		<u>29451</u>

(B)

BALANCE SHEET (at 25.9.44)

<u>Liabilities</u>		<u>Assets</u>	
Due Capt Lord Westbury	3161	Stock	17336
		Cash	-

3161 Lire transferred to Sundry Creditors on 31.10.44 leaving value of the Bar (all stock) at 17336 Lire.

(C)

PROFIT AND LOSS (6.6.44 - 25.9.44)

<u>Expenditure</u>		<u>Receipts</u>	
Stock at 6.6.44	31824	By tickets at Bar	50440
Purchases	26715	Credit Notes	8969
Red. NAAFI goods	28672	Unredeemed tickets (no longer valid)	1410
Other goods	600	Cash sales	11120
Sundry Expenses	1790	Empties	90
Cocktail bar	1400	Stock at 25.9.44	17336
In credit	-	Balance overspent	6396
	<u>91001</u>		<u>91001</u>

Date: 23/11/44

Certified correct

CAPT. Bar Member.

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PART II. (A)

CASH

Major Baumann (B)

<u>Expenditure</u>	<u>Lire</u>	<u>Receipts</u>	<u>Lire</u>
Cash to Mess Treasurer (B) /	45869	Sale of 96 books (B) /	48000
Purchases of wine (B) /	10100	Cash grants from Mess T. (B) /	8000
Expenses (B) /	278	Cash sales (B) /	269
Balance in credit (B) /	22		
	<u>56269</u>		<u>56269</u>

(B.)

CASH

Major Head (H)

Cash to Mess Treas. (H) /	45385	Received per Maj. Baumann (H) /	22
Purchase of wine (H) /	5674.5	Sale of 136 books (H) /	68000
Bar expenses (H)		Cash grants from Mess T. (H) /	33855
Nuts and ice 800		Mess loan Maj. Head (H) /	6000
Printing <u>4000</u>	4800		
Balance in credit (H) /	94.7		
	<u>107877</u>		<u>107877</u>

(C.)

BALANCE SHEET

(at 31.10.44)

<u>Liabilities</u>	<u>Assets</u>
Unredeemed tickets	Stock at 31.10.44 (H) 26595
(Books sold 116000)	Cash in Bar a/c (H) 94.7
less Bar takings 107420	
Mess loan Maj. Head 6000	

Unredeemed tickets 8580 Lire and loan 600 lire transferred to
Sundry creditors leaving value of the bar (stock and cash)
at 27542 Lire (H)

Date: 1. Nov

Certified correct (for items marked B)

Major, 6394 Ber.Date: 22/11/44

Certified correct (for items marked H)

Major, Ber. Member.

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PART II (cont'd) (D) PROFIT AND LOSS (25.9.44 - 31.10.44)

<u>Expenditure</u>	<u>Line</u>	<u>Receipts</u>	<u>Line</u>
Stock at 25.9.44	17336	Tickets (B & H) 107420/	107689
Purchases (B) 10100		Cash sale (B) 269	944
" (H) 56745	66845	Credit notes (B)	26595
Recd NAAPF goods (B)		Stock at 31.10.44 (H)	
16395			
- do - (H) 18923	35318		
Other goods (H)	260		
Expenses (B) 278	5078		
- do - (H) 1800			
	10391		
Balance, in credit	135228		135228

PART III

SUMMARY. Period 6.6.44 - 31.10.44

Profit on Bar (B & H period)
Loss on Bar (Westbury period)

10391
1636

Nett profit

8755

Balance Sheet as at 31.10.44, shown in Part II (C)

Date: 22/11/44

Certified correct

W. C. Heggie
Major, Mess Treasurer.

6393

785020

STATEMENT OF MESS GUEST ACCOUNT

<u>EXPENDITURE</u>	<u>LIRE</u>	<u>INCOME</u>	<u>Lire</u>
Party to 'A' Mess (20.6.44)	4770	Income	Nil
Mess Party 21.6.44	1775		
Mess Party 13.7.44	1224	Loss on M.G. a/c	7769
	<u>7769</u>		<u>7769</u>
	=====		=====

STATEMENT OF MAINTENANCE ACCOUNT

<u>EXPENDITURE</u>	<u>L.</u>	<u>INCOME</u>	<u>L.</u>
Staff Wages	11250		
Purchase of crockery	6265	By charges to Members	14685
Wireless Valve	900	Balance - overspent	5501
Miscellaneous	1771		
	<u>20186</u>		<u>20186</u>
	=====		=====

GENERAL ACCOUNT

		<u>Lire</u>	
Funds at 6.6.44		29889	
Add unredeemed tickets no longer valid	2061		
Add profit from Bar a/c	<u>8755</u>	10816	
		40705	
Deduct loss on Messing	604		
" " Maintenance	5501		
" " Mess Guests	7769		
Tickets redeemed (Joint Mess)	<u>200</u>	14074	
		26631	
Accumulated funds at 31.10.44 -			6592

Date: 21/11/44

Certified Correct

A. G. Haggard Maj

Mess Treas.

MESSING ACCOUNTS

<u>EXPENDITURE</u>	<u>Lire</u>	<u>INCOME</u>	<u>Lire</u>
By Cash Grants expended	30521	By Mess Bills (Messing)	36290
" NAATI Goods	3895	By Sale of Wine	1075
Casa D'Africa	334	Petty Cash returned to	
Other Goods	1504	General a/c	157
Newspapers	1872		
		Balance being excess	
		Exp/Inc.	604
	<u>38126</u>		<u>38126</u>

When Mess convened in Rome on 25.9.44 there was an excess of Exp/Income of L. 3798 which has been reduced to 604, i.e. Profit since 25th Sept. of L. 3194.

Date: 7 Nov. 44

C. J. Fox Capt.

Messing Member.

STATEMENT OF PRINCIPAL ACCOUNTS.

PETTY CASH (Details in Petty Cash Book.)		Payments this quarter (under main headings only)	
Balance in hand at the end of the previous quarter			
Cash received from main Cash or Bank			
		NOT APPLICABLE	
		Balance in hand to Balance Sheet	
BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Deposit Receipt Book) to Balance Sheet	
		NOT APPLICABLE	
POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	
Interest			
		NOT APPLICABLE	
INVESTMENTS ACCOUNT.			
Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	
Profit on Sales		Balance of investments (at cost) to Balance Sheet	
		NOT APPLICABLE	
BAR or WINES and SPIRITS ACCOUNT.			
Stock on hand at end of previous quarter		Bar Takings (Spirits, Mess)	
Purchases		Sales (Officers' Mess) per Summary Book	
Bills paid this quarter per Cash Book (Abstract)	64.850	Mess	1693.39
Payments per Petty Cash Book	935.60		
Add unpaid bills at end of this quarter	NIL	Free Supplies	
Deduct unpaid bills at end of last quarter	NIL	Entertainment Credit Notes	355.84
		Mess Guests	77.69
Other Charges (if any)			
Profit (Loss) % of Bar Takings or Sales			
		excluding Petty Cash 94.7 in Bar Stock on hand (at cost price) at end of quarter per Balance Sheet	265.95

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter	Withdrawals	
Deposits this quarter	Balance (agrowing with Post Office Savings Bank Book) to Balance Sheet	
Interest		
	NOT APPLICABLE	

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost)	Proceeds of sale of investments	
Purchases (at cost)	Loss on sales	
Profit on Sales	Balance of investments (at cost) to Balance Sheet	
	NOT APPLICABLE	

BAR or WINES and SPIRITS ACCOUNT.

Stock on hand at end of previous quarter	Bar Takings (Serjts' Mess) Sales (Officers' Mess) per Summary Book	189339
Purchases - Bills paid this quarter per Cash Book (Abstract)	Free Supplies - Entertainment Credit Notes Mess Guests	3554 7769
Payments per Cash Book		
Add unpaid bills at end of this quarter		
Deduct unpaid bills at end of last quarter		
Other Charges (if any) Expenses	excluding Petty Cash 24.7 in Bar Stock on hand (at cost price) at end of quarter per Balance Sheet	26595
Profit (Loss) % of Bar Takings or Sales		207257

MESSING ACCOUNT (Officers' and Serjeants' Messes).

Stock on hand at end of previous quarter	Balance brought forward (in credit)	6590
Balance brought forward (overpayment)	Messing charges (Officers' Mess) per Mess Bill Summary Book	36290
Purchases - Bills paid this quarter per Cash Book (Abstract)	Subscriptions (Serjts' Mess) Cash received this quarter	
Payments per Cash Book	Add Amounts due but not received at end of quarter	
Add unpaid bills at end of this quarter	Credit for resale of Wind	1075
Deduct unpaid bills at end of last quarter	Deduct Amounts due at the end of last quarter	NIL
Other charges (if any)	Ration Cash Allowance	
Balance this side - in credit	Other receipts (if any) Cash returned Stock on hand at end of this quarter Balance this side - overpayment	157 NIL 604
		38126

31 OCTOBER 44.

BALANCE SHEET as at

LIABILITIES	Liab	ASSETS	Assets
Creditors :- (Unpaid bills due to tradesmen and others)	4064.1	Cash at Bank—Current A/c	5325
		Cash in hand	947
		Petty Cash and Stamp— in hand in Bar a/c	
		Deposit Accounts—	
		At Bank	
		Post Office Savings	
Accumulated Fund— (i.e., Excess of Assets over Liabilities)	2643.1	Investments at cost (detailed)	
		Debtors (Amounts due but not received)	33905
		Stocks on hand (at cost) :-	
		Wines and Spirits, etc.	26595
		Messing	
		Property (see Property Book)	
			66772

NOTE

The Accumulated Fund at date of last Balance Sheet was £2643.1

L. 66772

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

J. C. Heggie

Officer i/c Fund

22 Nov. 1944.

Date

FOR THE USE OF AUDIT BOARD ONLY.

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	
2. Counterfoils for outstanding cheques seen	
3. Cash and Petty Cash checked	
4. Cash receipts checked with registers, Stock book, Contracts for By Products and Swill or other original documents	
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	
7. Certified list of stock on hand examined and computations and additions checked	
8. Certified list of stock examined and compared with the figures in the Balance Sheet	
9. Deposit receipt books examined and checked as new articles purchased and disposal of old articles	
10. Property book examined and checked as new articles purchased and disposal of old articles	
11. Mess Bill Summary Book (Officers' Mess) examined and checked	
12. Mess Bill Summary Book (Debtors) and unpaid bills, etc. (Creditors) examined and checked with	

NOTE

The Accumulated Fund at date of last Balance Sheet was 26595 1944

Investments at cost (detailed)	...
Debtors (Amounts due but not received)	33905
Stocks on hand (at cost) :-	
Wines and Spirits, etc.	26595
Messing	...
Property (see Property Book)	...

L. 66772 L. 66772

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

W. C. Heggie

Officer in Charge 22 Nov. 1944 Date

FOR THE USE OF AUDIT BOARD ONLY

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	---
2. Counterfoils for outstanding cheques seen	---
3. Cash and Petty Cash checked	---
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	W.C. Heggie
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	W.C. Heggie
6. Entries in Stock book verified with invoices etc., for goods received, including unpaid bills	W.C. Heggie
7. Certified list of stock on hand examined and computations and additions checked	W.C. Heggie
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	---
9. Property book examined and checked re new articles purchased and disposal of old articles	---
10. Mess Bill Summary Book (Officers' Mess) examined and checked	W.C. Heggie
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	W.C. Heggie

NOTE: Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2

AUDIT BOARD'S CERTIFICATE

We have audited the books, vouchers, accounts and balance sheet and submitted to our observations made on A.F. A2) find them correct in accordance with the information supplied

Date 6 December 1944

W. C. Heggie President
S. J. D. D. D. Member
E. L. D. D. D. Member
A. A. D. D. Member

† Delete words in brackets if no observations are made on A.F. A2

Approved

F. J. D. D. D.

Commanding

33 Mel. Min. Regiment

Date

11 Dec 44

21 Dec 44

REGIMENTAL FUNDS

Army Form N 1514A

QUARTERLY STATEMENT OF ACCOUNTS AND BALANCE SHEET

For use in connection with the simplified system of Accounts notified in A.C.I. 307 of 1942

Name of Fund P.R. 1 Regiment Army Sec. Commission
For the quarter ending 31st October 1944 (M.M. 14)

ABSTRACT OF RECEIPTS AND PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
(Classified headings only.)	243	10	1	(Classified headings only.)	205	5	11
TOTAL RECEIPTS	243	10	1	TOTAL PAYMENTS	205	5	11
Balances at the beginning of the quarter :-				Balances at the end of the quarter :-			
Cash at Bank	...	...	...	Cash at Bank	...	...	...
Cash in hand	...	...	...	Cash in hand	...	...	...
Grand Total	288	12	3	Grand Total	288	12	3

- NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.
2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.
3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

Officer i/c Fund

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

TOTAL RECEIPTS		243	10	8
Balances at the beginning of the quarter: ---				
Cash at Bank	...	...	...	...
Cash in hand	...	42	2	2
Grand Total	...	285	12	3
TOTAL PAYMENTS		205	5	11
Balances at the end of the quarter: ---				
Cash at Bank	...	...	...	...
Cash in hand	...	80	6	4
Grand Total	...	285	12	3

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH 6089

Balance as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited

Deduct Cheques not presented (insert details)

Balance per Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT.

Cash in hand of Officer i/c Fund per Cash Book (A.B.69)

(a) Add since received

(b) Deduct since paid and/or banked

Actual cash produced to Audit Board (date)

...	80	6	4
...	58	10	6
...	138	16	10
...	53	5	1
...	85	11	9

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

785020

[illegible]

Total shown opposite Debitors in the Balance Sheet

Month Paid	Due to r	In respect of :	£	s.	d.
		/			

卷之二

624

785020

Total shown opposite DEBITORS in the BALANCE SHEET £

ii.—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to	In respect of	£	s.	d.

Outstanding from previous periods :—

Total shown opposite CREDITORS in the BALANCE SHEET £

NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

STATEMENT OF PRINCIPAL ACCOUNTS.

PETTY CASH (Details in Petty Cash Book.)

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only)	
Cash received from main Cash or Bank		Balance in hand to Balance Sheet	

BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Deposit Receipts Book) to Balance Sheet	

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	
Profit on Sales		Balance of investments (at cost) to Balance Sheet	

BAR or WINES and SPIRITS ACCOUNT.

Stock on hand at end of previous quarter		Bar Takings (Serjants' Mess)		Bar Sales (Officers' Mess)		per		Mess		Bill	
Purchases		Free Supplies		Entertainments		Mess		Guests			
Bills paid this quarter per Cash Book (Abstract)											
Payments per Petty Cash Book											
Add unpaid bills at end of this quarter											
Deduct unpaid bills at end of last quarter											
Other Charges (if any)											
Profit											

6588

800

3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 121, 123, 125, 127, 129, 131, 133, 135, 137, 139, 141, 143, 145, 147, 149, 151, 153, 155, 157, 159, 161, 163, 165, 167, 169, 171, 173, 175, 177, 179, 181, 183, 185, 187, 189, 191, 193, 195, 197, 199, 201, 203, 205, 207, 209, 211, 213, 215, 217, 219, 221, 223, 225, 227, 229, 231, 233, 235, 237, 239, 241, 243, 245, 247, 249, 251, 253, 255, 257, 259, 261, 263, 265, 267, 269, 271, 273, 275, 277, 279, 281, 283, 285, 287, 289, 291, 293, 295, 297, 299, 301, 303, 305, 307, 309, 311, 313, 315, 317, 319, 321, 323, 325, 327, 329, 331, 333, 335, 337, 339, 341, 343, 345, 347, 349, 351, 353, 355, 357, 359, 361, 363, 365, 367, 369, 371, 373, 375, 377, 379, 381, 383, 385, 387, 389, 391, 393, 395, 397, 399, 401, 403, 405, 407, 409, 411, 413, 415, 417, 419, 421, 423, 425, 427, 429, 431, 433, 435, 437, 439, 441, 443, 445, 447, 449, 451, 453, 455, 457, 459, 461, 463, 465, 467, 469, 471, 473, 475, 477, 479, 481, 483, 485, 487, 489, 491, 493, 495, 497, 499, 501, 503, 505, 507, 509, 511, 513, 515, 517, 519, 521, 523, 525, 527, 529, 531, 533, 535, 537, 539, 541, 543, 545, 547, 549, 551, 553, 555, 557, 559, 561, 563, 565, 567, 569, 571, 573, 575, 577, 579, 581, 583, 585, 587, 589, 591, 593, 595, 597, 599, 601, 603, 605, 607, 609, 611, 613, 615, 617, 619, 621, 623, 625, 627, 629, 631, 633, 635, 637, 639, 641, 643, 645, 647, 649, 651, 653, 655, 657, 659, 661, 663, 665, 667, 669, 671, 673, 675, 677, 679, 681, 683, 685, 687, 689, 691, 693, 695, 697, 699, 701, 703, 705, 707, 709, 711, 713, 715, 717, 719, 721, 723, 725, 727, 729, 731, 733, 735, 737, 739, 741, 743, 745, 747, 749, 751, 753, 755, 757, 759, 761, 763, 765, 767, 769, 771, 773, 775, 777, 779, 781, 783, 785, 787, 789, 791, 793, 795, 797, 799, 801, 803, 805, 807, 809, 811, 813, 815, 817, 819, 821, 823, 825, 827, 829, 831, 833, 835, 837, 839, 841, 843, 845, 847, 849, 851, 853, 855, 857, 859, 861, 863, 865, 867, 869, 871, 873, 875, 877, 879, 881, 883, 885, 887, 889, 891, 893, 895, 897, 899, 901, 903, 905, 907, 909, 911, 913, 915, 917, 919, 921, 923, 925, 927, 929, 931, 933, 935, 937, 939, 941, 943, 945, 947, 949, 951, 953, 955, 957, 959, 961, 963, 965, 967, 969, 971, 973, 975, 977, 979, 981, 983, 985, 987, 989, 991, 993, 995, 997, 999, 1001, 1003, 1005, 1007, 1009, 1011, 1013, 1015, 1017, 1019, 1021, 1023, 1025, 1027, 1029, 1031, 1033, 1035, 1037, 1039, 1041, 1043, 1045, 1047, 1049, 1051, 1053, 1055, 1057, 1059, 1061, 1063, 1065, 1067, 1069, 1071, 1073, 1075, 1077, 1079, 1081, 1083, 1085, 1087, 1089, 1091, 1093, 1095, 1097, 1099, 1101, 1103, 1105, 1107, 1109, 1111, 1113, 1115, 1117, 1119, 1121, 1123, 1125, 1127, 1129, 1131, 1133, 1135, 1137, 1139, 1141, 1143, 1145, 1147, 1149, 1151, 1153, 1155, 1157, 1159, 1161, 1163, 1165, 1167, 1169, 1171, 1173, 1175, 1177, 1179, 1181, 1183, 1185, 1187, 1189, 1191, 1193, 1195, 1197, 1199, 1201, 1203, 1205, 1207, 1209, 1211, 1213, 1215, 1217, 1219, 1221, 1223, 1225, 1227, 1229, 1231, 1233, 1235, 1237, 1239, 1241, 1243, 1245, 1247, 1249, 1251, 1253, 1255, 1257, 1259, 1261, 1263, 1265, 1267, 1269, 1271, 1273, 1275, 1277, 1279, 1281, 1283, 1285, 1287, 1289, 1291, 1293, 1295, 1297, 1299, 1301, 1303, 1305, 1307, 1309, 1311, 1313, 1315, 1317, 1319, 1321, 1323, 1325, 1327, 1329, 1331, 1333, 1335, 1337, 1339, 1341, 1343, 1345, 1347, 1349, 1351, 1353, 1355, 1357, 1359, 1361, 1363, 1365, 1367, 1369, 1371, 1373, 1375, 1377, 1379, 1381, 1383, 1385, 1387, 1389, 1391, 1393, 1395, 1397, 1399, 1401, 1403, 1405, 1407, 1409, 1411, 1413, 1415, 1417, 1419, 1421, 1423, 1425, 1427, 1429, 1431, 1433, 1435, 1437, 1439, 1441, 1443, 1445, 1447, 1449, 1451, 1453, 1455, 1457, 1459, 1461, 1463, 1465, 1467, 1469, 1471, 1473, 1475, 1477, 1479, 1481, 1483, 1485, 1487, 1489, 1491, 1493, 1495, 1497, 1499, 1501, 1503, 1505, 1507, 1509, 1511, 1513, 1515, 1517, 1519, 1521, 1523, 1525, 1527, 1529, 1531, 1533, 1535, 1537, 1539, 1541, 1543, 1545, 1547, 1549, 15

NOTE.
The Accumulated Fund at
date of last Balance Sheet
was £ 54-19-0

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet of the

18/11/44 Date

FOR THE USE OF AUDIT BOARD ONLY.

- | | | | | |
|----|---|-----|-----|-----|
| 1. | Bank certificate and Pass Book or Statement checked with Cash Book | ... | ... | ... |
| 2. | Counterfoils for outstanding cheques seen | ... | ... | ... |
| 3. | Cash and Petty Cash checked | ... | ... | ... |
| 4. | Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents | ... | ... | ... |
| 5. | Payments verified with receipts obtained for same, and receipts and other vouchers cancelled | ... | ... | ... |
| 6. | Entries in stock book verified with invoices etc., for goods received, including unpaid bills | ... | ... | ... |
| 7. | Certified list of stock on hand examined and computations and additions checked | ... | ... | ... |
| 8. | Deposit receipt-books examined and compared with the figures in the Balance Sheet | ... | ... | ... |
| 9. | Property book examined and checked re new articles purchased and disposal of old articles | ... | ... | ... |
- JAC PA 80m*
JAC PA 80m
JAC PA 80m
JAC PA 80m

NOTE

The Accumulated Fund at date of last Balance Sheet was \$54-19-0

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

Signature: [Signature] Date: 18/11/44 Office: Office of Fund

FOR THE USE OF AUDIT BOARD ONLY

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	---
2. Counterfoils for outstanding cheques seen	---
3. Cash and Petty Cash checked	W. D. A. 10/11/44
4. Cash receipts checked with registers, Stock book, Contracts for By Products and Swill or other original documents	W. D. A. 10/11/44
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	---
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	---
7. Certified list of stock on hand examined and computations and additions checked	---
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	---
9. Property book examined and checked re new articles purchased and disposal of old articles	W. D. A. 10/11/44
10. Mess Bill Summary Book (Officers' Mess) examined and checked	---
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	---

NOTE: Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2

AUDIT BOARD'S CERTIFICATE

We have audited the books, vouchers, accounts and balance sheet and find them correct in accordance with the information supplied to us.

Date: 6 December 1944

† Delete words in brackets if no observations are made on A.F. A2

Approved

[Signature] Colonel

Commanding

Date: 21 Dec 44 G.O.C., M.M.I.A.

33rd Med Munition Regiment

Investments at cost (detailed)

Debtors (Amounts due but not received)

Stocks on hand (at cost)

Wines and Spirits, etc.

Messing

Property (see Property Book)

199

189154

785020

Command
To. Treasurer A Mess.
w/ace for File
Army Form A2

PROCEEDINGS of an Audit Board
assembled at 4th and Texas Sub Comm. A.C. (M.M.S.) C.M.F.
on the 18th November 1947
by order of Maj. Gen. L. Bromley C.B. O.B.E. M.C.
Commanding, Land Forces Sub Comm. A.C. (M.M.S.)
for the purpose of Auditing the accounts of
M.M.S.A. "A" MESS A/c.
and "A" MESS N.M.S. A/c.

PRESIDENT.

Major. F. A. Cole S. M.M.S. C.

MEMBERS.

Capt. J. G. Baird Green M.M.S. 1945

Capt. S. P. Archer R.A.

IN ATTENDANCE.

*N.B. - The Form being applicable to any Board, or Committee, or Court of Inquiry, this blank to be filled in accordingly.

The proceedings should be signed by the President and by each Member of the Board, etc.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Rules of Procedure 124-125A, and especially to Rule 125A (B), also in paragraph 79), of the King's Regulations, 1945.

on the 18 November 1944

by order of Maj. Gen. L. Brinkley C.B.O.B.E.M.C.

Commanding General First Submarine A.C. (M.M.I.D.)

for the purpose of Auditing the accounts of

M.M.I.A. "A" MESS Apes.

and A MESS MESS Apes.

PRESIDENT.

Maj. F. A. Cole S. van. R.

MEMBERS.

Capt. J. G. Birt Green. H.M. 5585

Capt. S. P. Archer R. A.

IN ATTENDANCE.

The Board, having assembled pursuant to order, proceed to audit the Apes as presented to them:-

1. The books of both Apes presented were examined and found to be a clear record of the transactions.

2. The 'A' mess Apes show that the funds at 31st Oct 1944 were in credit.

The proceedings should be signed by the President and by each Member of the Board, etc.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Rules of Procedure 1/4-1/23A, and especially in Rule 123A (b), also in paragraph 75, of King's Regulations, 1933.

for the purpose of auditing the accounts of

MIA "A" MESS A/c

and A MESS NAACI A/c

PRESIDENT

Major F. A. Cole S. nam. R.

MEMBERS

Capt. J. G. Bird Green Head 1986

Capt. S. P. Baker R. A.

IN ATTENDANCE

The Board, having assembled pursuant to order, proceed to audit the A/c's as presented to them:-

1. The books of both A/c's presented were examined and found to be a clear record of the transactions.
2. The 'A' mess A/c show that the funds at 31st Oct 1944 were in credit in the sum of £12,336,

2. (cont) This is an increase since the last Audit of £16,374.

3. The 'A' men R.R.1 (NAAFI) A/c shows that there is a sum of £4,324 due to the O.R. Staff as 'H' men.

W. J. P. R. President

W. J. P. R. }
Green Hands. }
ST. Peter's Capt. }
R.A.

18th November 1944.

21200

REGIMENTAL FUNDS

Army Form N 1514A

QUARTERLY STATEMENT OF ACCOUNTS and BALANCE SHEET

for use in connection with the simplified system of Accounts notified in A.C.I. 387 of 1942

Name of Fund 1st Officer's Mess, M.M.I.A. Regiment

For the five months ending 31 October 19 44

ABSTRACT of RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	£	s	d	PAYMENTS	£	s	d
(Classified headings only)	Line						
Mess Orders	✓	6	7 1/2	Messing	✓	33	6 1/2
Messing	✓	25	4 1/2	Property & Maintenance	✓	12	9 1/2
Property & Maintenance	✓	7	2 1/2	Wine & Tobacco	✓	52	9 1/2
Wine & Tobacco	✓	35	0 1/2	General	✓	100	
General	✓	8	8 1/2	Sundry Creditors	✓	17	2 1/2
Sundry Debtors	✓	5	0 1/2				
Sundry Creditors	✓	27	4 1/2				
TOTAL RECEIPTS		106	8 1/2	TOTAL PAYMENTS		116	8 1/2
Balances at the beginning of the quarter				Balances at the end of the quarter			
Cash at Bank	...	...	...	Cash at Bank	...	...	...
Cash in hand	...	...	...	Cash in hand	...	...	...
Grand Total		116	8 1/2	Grand Total		116	8 1/2

6585

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter, the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

W. P. Clayton, 1st Lt., Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK.

BALANCE as per Bank Pass Book at the close of the last day of the quarter

A—List of all amounts due but not received at the close of the quarter.

Month received	Due from:	In respect of:	£ Liro
	Major Gen. L. BROWNING	Mess Bill	4,096
	Col. KERR	"	1,840
	Col. PIDGLEY	"	2,573
	Col. MOATES	"	2,875
	Lt. Col. MCKILARY	"	482
	Lt. Col. SHIPLEY	"	1,569
	Capt. CLAYTON	"	4,033
	Lt. Col. HENDEVAL	"	3,587
	Lt. Col. HOWARD	"	1,599
	Lt. Col. FOLEY	"	2,475
	C.R.'s	Messing	560
	Total shown opposite Debtor's in the Balance Sheet		£ 25,797

B—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to:	In respect of:	£ Liro
November 1944	Cpl Wilson	Mess Messes	600
"	Lorenzo	"	500
"	Stanley	"	200
"	Washington	"	1,550
November 1944			
1,000 Liro	Maj. Gen. L. BROWNING	Mess Loans	1,800
1,000	Col. C. P. KERR	"	1,800
---	Col. K. PIDGLEY	"	800
1,000	Col. J. F. MOATES	"	1,800
1,000	Lt. Col. C. SHIPLEY	"	1,800
5,978	Capt. C. CLAYTON	"	5,776
1,000	Lt. Col. B. HENDEVAL	"	1,800
---	Lt. Col. S. FOLEY	"	800

Capt.	CLAYTON	"	4,035
Lt. Col.	HERGENAL	"	5,587
Lt. Col.	HOWARD	"	1,599
Lt. Col.	INGLEDEEN	"	2,476
C.R.'s	Washing	"	580
TOTAL shown opposite DEBITORS in the BALANCE SHEET			25,797

B--List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to:	In respect of:	£	£	£
November 1944	Cpl Wilson	Mess Messes	600		
"	Lorenzo	"	500		
"	Stanley	"	200		
"	Washwomen	"	1,850		
November 1944		Mess Loans	1,800		
1,000 Lire	Maj. Gen. L. BROWNING	"	1,800		
1,000	Col. G. P. KERR	"	800		
---	Col. W. FIDENLEY	"	1,800		
1,000	Col. J. F. MCALLES	"	1,800		
1,000	Lt. Col. G. SHIPLEY	"	1,800		
8,978	Capt. C. CLAYTON	"	5,775		
1,000	Lt. Col. B. PERCEVAL	"	1,800		
---	Lt. Col. S. INGLEDEEN	"	800		

Outstanding from previous periods:—

TOTAL shown opposite CREDITORS in the BALANCE SHEET

£ 30,426

NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

Declassified E.O. 12356 Section 3.3/NND No.

785020

Certified that at 31st October 1944 the stock on hand of "A"
Mess MIA was valued at:-

Bar _____ 16,476 Lire

Messing _____ 2,574 "

Property _____ 8,115 "

All at cost price (but in the case of property, less depre-
-tion) in accordance with Stock Sheets and Property Book

W. A. Clayton Capt.

18/11/44

1260

785020

STATEMENT OF PRINCIPAL ACCOUNTS.

PETTY CASH (Details in Petty Cash Book.)

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only)	
Cash received from main Cash or Bank a/c		None	
	£	Balance in hand to Balance Sheet	£

BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	None
Deposits this quarter		Balance (agreeing with Deposit Receipt Book) to Balance Sheet	
	£		£

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	None
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	
Interest			
	£		£

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	None
Profit on Sales		Balance of investments (at cost) to Balance Sheet	
	£		£

BAR or WINES and SPIRITS ACCOUNT.

Stock on hand at end of previous quarter		Bar Takings (Scrips' Mess)	
Purchases —		Sales (Officers' Mess) per Summary Book	53,526
Bills paid this quarter per Cash Book (Abstract)	4,557	Free supplies —	
Payments per Petty Cash Book	52,949	Entertainments	
Add unpaid bills at end of this quarter		Mess Guests	
Deduct unpaid bills at end of last quarter			
Other Charges (if any)			
Profit — 25 % of Bar Takings or Sales	12,506		
			6383

Stock on hand (at cost price) at end of

82

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	None
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	
Interest			

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	None
Profit on Sales		Balance of investments (at cost) to Balance Sheet	

BAR or WINES and SPIRITS ACCOUNT.

Stock on hand at end of previous quarter	4,937	Bar Takings (Serjts' Mess)		Bill	53,936
Purchases:-	52,945	Sales (Officers' Mess) per Summary Book		Mess	
Bills paid this quarter per Cash Book (Abstract)		Free Supplies:-			
Payments per Petty Cash Book		Entertainments			
Add unpaid bills at end of this quarter		Mess Guests			
Deduct unpaid bills at end of last quarter					
Other Charges (if any)					
Profit (- £3 % of Bar Takings or Sales)	12,806				
	L 70,412				6583
		Stock on hand (at cost price) at end of quarter per Balance Sheet			15,496
					L 70,412

MESSING ACCOUNT (Officers' and Serjeants' Messes).

Stock on hand at end of previous quarter	1,700	Balance brought forward (in credit)			
Balance brought forward (overpayment)		Messing charges (Officers' Mess) per Mess Book			32,716
Free Ordnance issue	3,540	Bill Summary Book			
Purchases:-		Subscriptions (Serjts' Mess)			
Bills paid this quarter per Cash Book (Abstract)	45,586	Cash received this quarter			
Payments per Petty Cash Book		Add Amounts due but not received at end of quarter	12,565		
Add unpaid bills at end of this quarter	3,250				
	49,836				12,565
Deduct unpaid bills at end of last quarter		Unpaid Amounts due at the end of last quarter			
Other charges (if any)		Ration Cash Allowance			
Balance this side - in credit	996	Other receipts (if any)			
	L 56,072	Stock on hand at end of this quarter			10,689
		Balance this side - overpayment			
					L 56,072

BALANCE SHEET as at
31 October 1944

[illegible]

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

NAME	OFFICE	DATE
Clare Taylor	Capt	17-11-44

FOR THE USE OF AUDIT BOARD ONLY.

FOR THE USE OF AUDIT BOARD ONLY.			INITIALS.
1. Bank certificate and Pass Book or Statement checked with Cash Book	...	...	—
2. Counterfoils for outstanding cheques sent	...	...	—
3. Cash and Petty Cash checked	...	...	—
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	...	...	—
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	...	...	—
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	...	...	—
7. Certified list of stock on hand examined and computations and additions checked	...	...	—
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	...	...	—
9. Property book examined and checked <i>re</i> new articles purchased and disposal of old articles	...	...	—
10. Mess Bill Summary Book (Officers' Mess) examined and checked	...	...	—

The Accumulated Fund at date of last Balance Sheet		Stocks on hand (at cost) :-	
Wines and Spirits, etc.	15,475	Wines and Spirits, etc.	15,475
Messing	2,574	Messing	2,574
Property (see Property Book)	6,115	Property (see Property Book)	6,115
Total	52,962	Total	52,962

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

Clifford C. Taylor Capt Officer i/c Fund *18 Nov 44* Date

FOR THE USE OF AUDIT BOARD ONLY.

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	—
2. Counterfoils for outstanding cheques seen	—
3. Cash and Petty Cash checked	—
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	PA JS
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	—
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	PA JS JS
7. Certified list of stock on hand examined and computations and additions checked	PA JS JS
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	—
9. Property book examined and checked re new articles purchased and disposal of old articles	PA JS JS
10. Mess Bill Summary Book (Officers' Mess) examined and checked	PA JS JS
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	PA JS JS

NOTE.—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2.

AUDIT BOARD'S CERTIFICATE.—

We have audited the books, vouchers, accounts and balance sheet and ~~subject to our observations made on~~ *subject to our observations made on* and found them correct in accordance with the information supplied.

Date *18 November 1944*

J. H. Taylor President
W. H. Taylor Member
W. H. Taylor Member

† Delete words in brackets if no observations are made on A.F. A2

Approved: *J. H. Taylor* *W. H. Taylor* *W. H. Taylor*

For MATRONS: *W. H. Taylor* *W. H. Taylor* *W. H. Taylor*

Date *21 December 1944* *W. H. Taylor* *W. H. Taylor* *W. H. Taylor*

Regiment.

REGIMENTAL FUNDS

Army Form N 1514A

QUARTERLY STATEMENT OF ACCOUNTS and BALANCE SHEET

for use in connection with the simplified system of Accounts notified in A.C.I. 367 of 1942

Name of Fund 1251A 1A 1 MESS NAAFI A/C Regiment 19 44For the quarter ending 31 October

ABSTRACT OF RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	£	s	d	PAYMENTS	£	s	d
(Classified headings only)				(Classified headings only)			
Net sales to Officers' Mess	22	18	11½	NAAFI Purchases (net)	60	15	3
Gross " " Officers' Mess	2	4	2	Other Purchases		1	-
Gross " " O.Rm	39	17	2	Discount on Gross Sales to Officers' Mess		4	1
Sundry Receipt		3	3				
Total Receipts	65	3	6½	Total Payments	61	0	4
Balances at the beginning of the quarter				Balances at the end of the quarter			
Cash at Bank	-	-	-	Cash at Bank	-	-	-
Cash in hand	-	-	-	Cash in hand	4	3	2½
Grand Total	65	3	6½	Grand Total	65	3	6½

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

W. S. Taylor *1944* Officer in Charge

6582

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK.

BALANCE as per Bank Pass Book at the close of the last day of the quarter

other purchases
Discount on Gross Sales to
Officers' Mess

TOTAL PAYMENTS	61	0	4
----------------	----	---	---

Balances at the end of the quarter

Cassidy et al. Bank

Cash in hand

Grand Total	59	3	62
-------------	----	---	----

g. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

2. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

Chad Chayler Cof. Officer VC Fund

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

REPLACES, as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited.

Detailed Chemistry not presented (insert details)

BALANCE PER Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT.

Guide to "bored of officer" Life Fund for Cash Book (A Book)

Can I get a free receipt?

the Defect since paid and/or backed

Annual cards produced to Anita Hourcade 18. XII 445

Exercise 10-1 The following are selected ledger accounts from the Cash Book (Cash Columns).

[illegible]

2. (cont) This is an inventory since the

A.—List of all amounts due but not received at the close of the quarter.

Month received	Due from :	In respect of :	£	s.	d.
		None			
Total shown opposite Debtors in the BALANCE SHEET					

B.—List of all unpaid bills due to tradesmen, etc., and any other amounts outstanding at the close of the quarter.

Month Paid	Due to :	In respect of :	£	s.	d.
		None			

10000
10000

785020

Total shown opposite Debitors in the Balance Sheet	100	100	6
--	-----	-----	---

D.—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

[illegible]

NOTE.--The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

STATEMENT OF PRINCIPAL ACCOUNTS.

PETTY CASH (Details in Petty Cash Book.)

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only)	
Cash received from main Cash or Bank $\frac{1}{2}$		None	
		Balance in hand to Balance Sheet	£

BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Deposit Receipt Book) to Balance Sheet	
		None	£

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	
Interest		None	£

INVESTMENTS ACCOUNT.

Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	
Profit on Sales		Balance of investments (at cost) to Balance Sheet	
		None	£

BAR or WINES and SPIRITS ACCOUNT.

Stock in hand at end of previous quarter		Bar Takings (Serijs' Mess)		per	Mess	Bill
Purchases		Sales (Officers' Mess)		per	Mess	Bill
Bills paid this quarter per Cash Book (Abstract)		Summary Book				
Payments per Petty Cash Book		Five Supplies				
Add unpaid bills at end of this quarter		Entertainments				
Deduct unpaid bills at end of last quarter		Mess Guests				
Other Charges (if any)		None				
Profit (— % of Bar Takings or Sales)		Stock on hand (at cost price) at end of quarter per Balance Sheet				

189

BALANCE SHEET as at 1/1/56

LIABILITIES		£	s	d	ASSETS		£	s	d
Creditors -- (Unpaid bills due to tradesmen and others)					Cash at Bank—Current Ac.				
Accumulated Fund-- (i.e., Excess of Assets over Liabilities)		4	3	2½	Cash in hand		4	3	2½
					Petty Cash and Stamps in hand				
					Deposit Accounts--				
					At Bank				
					Post Office Savings				
					Investments at cost (detailed)				
					Debtors (Amounts due but not received)				
					Stocks on hand (at cost) :-				
					Wines and Spirits, etc.				
					Messing				
					Property (see Property Book)				
		4	3	2½			4	3	2½

NOTE

The Accumulated Fund at date of last Balance Sheet was Nil

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

Clifford Taylor Officer i/c Fund 18 Nov 56 Date

FOR THE USE OF AUDIT BOARD ONLY

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	NIL
2. Counterfoils for outstanding cheques seen	NIL
3. Cash and Petty Cash checked	NIL
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	NIL
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	NIL
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	NIL
7. Certified list of stock on hand examined and comparisons and additions checked	NIL
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	NIL
9. Property book examined and checked re new articles purchased and disposal of old articles	NIL
10. Mess Bill Summary Book (Officers' Mess) examined and checked	NIL

NOTE

The Accumulated Fund at date of last Balance Sheet was Nil

Debtors (Amounts due but not received) ...

Stocks on hand (at cost) ...

Wines and Spirits, etc. ...

Meat ...

Property (see Property Book)

4 3 2½

4 3 2½

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

C. G. H. H. H. H. H.

Office of Fund 18 Nov 1944

Date

FOR THE USE OF AUDIT BOARD ONLY.

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	NIL
2. Counterfoils for outstanding cheques seen	NIL
2. Cash and Petty Cash checked	NIL
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	NIL
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	NIL
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	NIL
7. Certified list of stock on hand examined and computations and additions checked	NIL
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	NIL
9. Property book examined and checked re new articles purchased and disposal of old articles	NIL
10. Mess Bill Summary Book (Officers' Mess) examined and checked	NIL
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	NIL

NOTE.—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2.

AUDIT BOARD'S CERTIFICATE.—

We have audited the books, vouchers, accounts and balance sheet and (subject to our observations made on A.F. A2) find them correct in accordance with the information supplied.

Date 18 November 1944

Arthur J. J. J. J. President.
Arthur J. J. J. J. Member.
Arthur J. J. J. J. Member.

† Delete words in brackets if no observations are made on A.F. A2

Approved *C. G. H. H. H.*

for M.A.B. (C) Commanding
 G. O. O., M. M. M.

33 Hill Hill

Regiment.

Date 21 Dec 44

Declassified E.O. 12356 Section 3.3/NND No.

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785020

4

Land Forces Sub Comm. A.C.
(M. M. I. A.)
H C M S
AQ/71

12 Nov 44.

AMENDMENT NO. 1 TO CONVENING ORDER AUDIT BOARD

Dated 31st OCT. 1944 — 3

Members

Due to the absence on duty of Capt J. G. BIRD,
during the sitting of the board,

Capt E.L. MONCK MASON, R.A.A.C.

is hereby appointed as an additional member of the Board.

SPA/sk

F. J. Noakes
F. J. NOAKES, Col.,
DA & QM,
M. M. I. A.

President	1
Capt Monck Mason	1
War Diary	2
File	1

6579

6578

785020

20195. WY. W21514/1974. 688000. 1042. K.A.H. IN. GASTO. Form A 284

3/1
Army Form A 2.

*N.B. — The Form being applicable to any Board, or Commission, or Court of Inquiry, this blank to be filled in accordingly.

The proceedings should be signed by the President and by each Member of the Board, etc.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Rules of Procedure 124-125A, and especially to Rule 125A(11); also to paragraph 784, et seq., King's Regulations, 1940.

PROCEEDINGS of a Board of Audit.

assembled at HQ Land Forces Sub Comm. A.C. (MMIA) C.M.F.

on the 18th November 1944

by order of Maj. General L. BROWNING, C.B., C.B.E., M.C.

Commanding Land Forces Sub Comm. A.C. (MMIA)

for the purpose of Auditing the accounts of MMIA "A" MESS

A/cs and "A" MESS KAAFI A/c.

PRESIDENT.

Major F. A. COLE, S. Lan. R.

MEMBERS.

Capt. J. O. BIRD, Green Howards

Capt. S. P. ARCHER, R. A.

IN ATTENDANCE.

The Board having assembled pursuant to order, proceed to audit the A/cs as presented to them:-

- 1) The books of both A/cs presented were examined, and found to be a clear record of the transactions.

6578

- 2) The "A" MESS A/c show that the Funds at 31st Oct 1944 were in credit in the sum of Lire 32,336, this is an increase since the last Audit of Lire 16,374.
- 3) The "A" MESS P.R.I. (NAAFI) A/C shows that there is a sum of £4-3-2-1/2 due to the O.R. Staff at "A" MESS.

sgd F.A. COLE, Major, S. Lan. R. PRESIDENT

sgd J.G. EYRD, Capt Green Howards MEMBER
sgd S.P. ARCHER, Capt, R.A. MEMBER

18 November 1944

7560

REGIMENTAL FUNDS

Army Form N 1514A

QUARTERLY STATEMENT OF ACCOUNTS AND BALANCE SHEET

for use in connection with the simplified system of Accounts notified in A.C.I. 367 of 1942

Name of Fund **"A" Officers Mess, M.M.I.A.** Regiment

For the **five months** ending **31 October** 19 **44**

ABSTRACT of RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	£	s	d	PAYMENTS	£	s	d
(Classified headings only.)				(Classified headings only.)			
Mess Guests	4,725			Messing	33,585		
Messing	15,493			Property & Maintenance	12,901		
Property & Maintenance	7,215			Wine & Tobacco	52,949		
Wine & Tobacco	36,079			General	100		
General	884			Sundry Creditors	17,239		
Sundry Debtors	6,083						
Sundry Creditors	27,415						
TOTAL RECEIPTS	106,874			TOTAL PAYMENTS	116,874		
Balances at the beginning of the quarter :-				Balances at the end of the quarter :-			
Cash at Bank	--	--	--	Cash at Bank	--	--	--
Cash in hand	10,000			Cash in hand	NIL		
Grand Total £	116,874			Grand Total £	116,874		

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

Corrected by Col. Officer i/c Fund

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter

785020

Repairs & Maintenance	7,215		
Wine & Tobacco	56,079		
General	394		
Sundry Debtors	5,083		
Sundry Creditors	27,415		
TOTAL RECEIPTS	106,874		
Balances at the beginning of the quarter —			
Cash at Bank	...	...	...
Cash in hand	...	...	...
Grand Total	£ 116,874		

Wine & Tobacco	52,949		
General	100		
Sundry Creditors	17,239		
TOTAL PAYMENTS	115,874		
Balances at the end of the quarter —			
Cash at Bank	...	...	...
Cash in hand	...	...	...
Grand Total	£ 116,874		

NOTES: The entries in the Cash Book (A.B. 69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

2. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books

Outstanding for Coll. Officer Use Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter	...	...
Add amounts not credited	...	...
Deduct Cheques not presented (insert details)	...	...
By bank account		
BALANCE per Cash Book (included in the Balance Sheet)	...	...

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT.

[illegible]

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

A—List of all amounts due but not received at the close of the quarter.

Month received	Due from:	In respect of:	£	¤	¢	Lire
November 1944	Major Gen. L. BROWNING	Mess Bill				4,096
"	Col. KERR	"				1,840
"	Col. FIDALEY	"				2,579
"	Col. NOAKES	"				2,875
"	Lt. Col. MORLARTY	"				482
"	Lt. Col. SHIPLEY	"				1,568
"	Capt. CLAYTON	"				4,035
"	Lt. Col. HERCEVAL	"				3,587
"	Lt. Col. BOWARD	"				1,699
"	Lt. Col. INGLEDEN	"				1,476
"	C.R.'s	Washing				560
Total shown opposite DEBTORS in the BALANCE SHEET						25,797

B—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to:	In respect of:	£	¤	¢	Lire
November 1944	Cpl Wilson	Mess Wages				600
"	Lorenzo	"				600
"	Stanley	"				200
"	Wardman	"				1,800
November 1944						
1,000 Lire	Maj. Gen. L. BROWNING	Mess Loans				1,800
1,000	Col. G. P. KERR	"				1,800
1,000	Col. E. FIDALEY	"				800
1,000	Col. J. F. NOAKES	"				1,800
1,000	Lt. Col. G. SHIPLEY	"				1,800
5,976	Capt. C. CLAYTON	"				6,776
1,000	Lt. Col. B. INGLEDEN	"				1,800
---	Lt. Col. S. INGLEDEN	"				800

Dr. Col.		Cr. Col.		Bal. Col.	
O.R.'s		Washing		560	
Total shown opposite Debtors in the BALANCE SHEET		Total shown opposite Creditors in the BALANCE SHEET		25,797	
B.—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.					
Month Paid	Due to:	In respect of:	£	£	d
November 1944	Cpl Wilson	Mess Huges	600		
"	Lorenzo	"	600		
"	Stanley	"	200		
"	Washburn	"	1,850		
November 1944		Mess Loans	1,800		
1,000 Lire	Maj. Gen. L. BROOKING	"	1,800		
1,000	Col. C. P. KERR	"	800		
1,000	Col. N. PISOLINI	"	1,800		
1,000	Col. J. F. EDWARDS	"	1,800		
1,000	Lt. Col. G. SHIPLEY	"	6,776		
5,976	Capt. G. CLAYTON	"	1,800		
1,000	Lt. Col. B. FERGUSON	"	800		
	Lt. Col. B. INGLETON	"			
Outstanding from previous periods:—					
Total shown opposite Creditors in the BALANCE SHEET			£	20,626	

NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

STATEMENT OF PRINCIPAL ACCOUNTS.

	£		£
Balance in hand at the end of the previous quarter			
Cash received from main Cash or Bank $\frac{1}{2}$...			
	£		
BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter			
Deposits this quarter			
	£		
POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter			
Deposits this quarter			
Interest			
	£		
INVESTMENTS ACCOUNT.			
Balance at end of previous quarter (at cost) ...			
Purchases (at cost)			
Profit on Sales			
	£		
BAR or WINES and SPIRITS ACCOUNT.			
Stock on hand at end of previous quarter			
Purchases :- Bills paid this quarter per Cash Book (Abstract) ...			
Payments per Petty Cash Book			
Add unpaid bills at end of this quarter			
Deduct unpaid bills at end of last quarter			
Other Charges (if any)			
Profit (£) % of Bar Takings or Sales)			
	L	L	L

785020

[illegible]

31 October 1944

LIABILITIES.	£	s	d
Creditors — (Unpaid bills due to trade partners and others)	20,	626	
Accumulated Fund— i.e., Excess of Assets over Liabilities) ...	32,	536	
NOTE. The Accumulated Fund at date of last Balance Sheet was £ 29,162 7 4			
	£	52,	962

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

	Office Use Fund	Date
Civil Chapter		18-11-1916

FOR THE USE OF AUDIT BOARD ONLY.

FOR THE USE OF AUDIT BOARD ONLY.		INITIALS.
1. Bank certificate and Pass Book or Statement checked with Cash Book	...	—
2. Counterfoils for outstanding cheques seen	...	—
3. Cash and Petty Cash checked	...	PA <i>HS</i>
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	...	—
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	...	PA <i>HS</i>
6. Entries in stock book verified with invoices etc., for goods received including unpaid bills	...	PA <i>HS</i>
7. Certified list of stock on hand examined and computations and additions checked	...	PA <i>HS</i>
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	...	—
9. Property book examined and checked <i>re</i> new articles purchased and disposal of old articles	...	PA <i>HS</i>
10. Mess Hall Summary Book (Officers' Mess) examined and checked	...	PA <i>HS</i>

NOTE: The Accumulated Fund, at date of last Balance Sheet was 1 52,962

Stocks on hand (at cost) ...	16,476
Wines and Spirits, etc. ...	2,574
Meat ...	8,115
Property (see Property Book) ...	
Total	52,962

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

W.D. Peyton *Capt. Officer in Charge* 18-11-44 Date

FOR THE USE OF AUDIT BOARD ONLY.

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book ...	—
2. Counterfoils for outstanding cheques seen ...	—
3. Cash and Petty Cash checked ...	PA
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	—
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	PA
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...	PA
7. Certified list of stock on hand examined and computations and additions checked ...	PA
8. Deposit receipt books examined and compared with the figures in the Balance Sheet ...	—
9. Property book examined and checked re new articles purchased and disposal of old articles ...	PA
10. Mess Bill Summary Book (Officers' Mess) examined and checked ...	PA
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records ...	PA

NOTE:—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2

AUDIT BOARD'S CERTIFICATE:—

We have audited the books, vouchers, accounts and balance sheet and, ~~finding to our observations made on~~ ~~and~~ find them correct in accordance with the information supplied to *Major W.D. Peyton* *Resident*.

Date 18 November 1944

† Delete words in brackets if no observations are made on A.F. A2

Approved

Commanding

Regiment

Date

Declassified E.O. 12356 Section 3.3/NND No.

785020

Certified that at 31st October 1944 the stock on hand of "A"
Fess WIA was valued at:-

Bar _____ 16,476 Lire

Messing _____ 2,574 "

Property _____ 8,115 "

All at cost price (but in the case of property, less deprech-
-tion) in accordance with Stock Sheets and Property Book

Attestation

18/11/44

2568

Declassified E.O. 12356 Section 3.3/NND No.

785020

Completed this at New Orleans, La. on 10/10/54
and sent to the Bureau on 10/10/54

For Mr. Tolson _____
10/10/54

Mr. Boardman _____
10/10/54

Mr. Nichols _____
10/10/54

All of the above is in the case of property loss report
and is being furnished to the Bureau for information.

10/10/54

6575

REGIMENTAL FUNDS

Army Form N 1816A

QUARTERLY STATEMENT OF ACCOUNTS AND BALANCE SHEET

Use in connection with the simplified system of Accounts notified in A.C.I. 387 of 1942

Name of Fund REGIMENTAL FUNDS A/C Regiment 1942

For quarter ending 31 October

ABSTRACT OF RECEIPTS AND PAYMENTS FROM CASH BOOK (A.B.69)

RECEIPTS				PAYMENTS			
(Classified headings only.)	£	s	d	(Classified headings only.)	£	s	d
Not unless to Officers' Mess	22	18	11 1/2	MARKT PURCHASES (not)	60	15	3
Cheques " " Officers' Mess	2	4	2	Other Purchases		1	4
Cheques " " O. R.	33	17	2	Disbursements on Grocers' Balances to Officers' Mess			1
Sundry Receipts		3	3				
TOTAL RECEIPTS	65	3	6 1/2	TOTAL PAYMENTS	61	0	3 1/2
Balances at the beginning of the quarter :-				Balances at the end of the quarter :-			
Cash at Bank				Cash at Bank			
Cash in hand				Cash in hand			
Grand Total	£ 65	3	6 1/2	Grand Total	£ 61	0	3 1/2

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books

Clifford G. Giff Officer in Charge

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter

Sundry Receipts		39	17	2	3	61	TOTAL RECEIPTS		61	0	1
Balances at the beginning of the quarter							Balances at the end of the quarter				
Cash at Bank							Cash at Bank				
Cash in hand							Cash in hand				
Grand Total		65	3	61			Grand Total		65	3	61

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

6574

W. C. Doyle, Jr. Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited

Deduct Cheques not presented (insert details)

BALANCE per Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT

Cash in hand of officer i/c Fund per Cash Book (A.B.69)

(a) Add since received

(b) Deduct since paid and/or banked

Actual cash produced to Audit Board (A.B. 71)

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

1300

Declassified E.O. 12356 Section 3.3/NND No. 785020

A--List of all amounts due but not received at the close of the quarter.

Month received	Due from:	In respect of:	£	s.	d.
		None			
TOTAL shown opposite DEBITORS in the BALANCE SHEET					

B--List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

Month Paid	Due to:	In respect of:	£	s.	d.
		None			

1300
2760

785020

NOTE.—The columns headed "month received" and "month paid" will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

STATEMENT OF PRINCIPAL ACCOUNTS.

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only)	
Cash received from main Cash or Bank $\pounds$		None	
		Balance in hand to Balance Sheet	$\pounds$
BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Deposit Receipt Book) to Balance Sheet	
		None	$\pounds$
POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT.			
Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter		Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	
Interest		None	$\pounds$
INVESTMENTS ACCOUNT.			
Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	
Profit on Sales		Balance of investments (at cost) to Balance Sheet	
		None	$\pounds$
BAR or WINES and SPIRITS ACCOUNT.			
Stock on hand at end of previous quarter		Bar Takings (Serjis' Mess) per Bill	
Purchases		Sales (Officers' Mess) per Mess	
Bills paid this quarter per Cash Book (Abstract)		Summary Book	
Payments per Petty Cash Book		Free Supplies	
Add unpaid bills at end of this quarter		Entertainments	
Deduct unpaid bills at end of last quarter		Mess Guests	
		None	$\pounds$
Other Charges (if any) Profit: $\pounds$ _____ % of Bar Takings or Sales			

INVESTMENTS ACCOUNT.	
Proceeds of sale of investments ...	...
Loss on sales ...	...
Balance of investments (at cost) to Balance Sheet ...	...
Memo	

BAR or WINES and SPIRITS ACCOUNT.	
Stock on hand at end of previous quarter ...	...
Purchases:— Bills paid this quarter per Cash Book (Abstract) ...	...
Payments per Petty Cash Book ...	...
Add unpaid bills at end of this quarter ...	...
Deduct unpaid bills at end of last quarter ...	...
Other Charges (if any) ...	...
Profit (— % of Bar Takings or Sales) ...	...
Memo	

MESSING ACCOUNT (Officers' and Sergeants' Messes).	
Stock on hand at end of previous quarter ...	...
Balance brought forward (over/under) ...	...
Purchases:— Bills paid this quarter per Cash Book (Abstract) ...	...
Payments per Petty Cash Book ...	...
Add unpaid bills at end of this quarter ...	...
Deduct unpaid bills at end of last quarter ...	...
Other charges (if any) ...	...
Balance this side—in credit ...	...

BALANCE SHEET as at 31.3.64

LIABILITIES	£	s	d	ASSETS	£	s	d
Creditors — (Unpaid bills due to tradesmen and others)				Cash at Bank—Current Ac			
				Cash in hand	4	3	2½
				Petty Cash and Stamps in hand			
				Deposit Accounts—			
				At Bank			
				Post Office Savings			
				Investments at cost (detailed)			
Accumulated Fund— (i.e., Excess of Assets over Liabilities)	4	3	2½	Debtors (Amounts due but not received)			
				Stocks on hand (at cost)			
				Wines and Spirits, etc.			
				Messing			
				Property (see Property Book)			
	4	3	2½				

NOTE.

The Accumulated Fund at date of last Balance Sheet was Nil.

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet

Charles Clayton Clegg Officer i/c Fund

12 Nov 64

Date

FOR THE USE OF AUDIT BOARD ONLY.

	INITIALS
1. Bank certificate and Pass Book or Statement checked with Cash Book	Nil
2. Counterfoils for outstanding cheques seen	Nil
2. Cash and Petty Cash checked	Nil
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	Nil
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	Nil
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	Nil
7. Certified list of stock on hand examined and computations and additions checked	Nil
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	Nil
9. Property book examined and checked re new articles purchased and disposal of old articles	Nil
10. Mess Bill Summary Book (Officers' Mess) examined and checked	Nil
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with	Nil

NOTE:

The Accumulated Fund at
date of last Balance Sheet
was £ *Nil*

Investments at cost (detailed) ...	
Debtors (Amounts due but not received) ...	
Stocks on hand (at cost) :-	
Wines and Spirits, etc. ...	
Messing ...	
Property (see Property Book) ...	

I certify that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

18 Nov 44

Officer i/c Fund

Date

FOR THE USE OF AUDIT BOARD ONLY.

INITIALS

1. Bank certificate and Pass Book or Statement checked with Cash Book ...	<i>Nil</i>
2. Counterfoils for outstanding cheques sent ...	<i>Nil</i>
3. Cash and Petty Cash checked ...	<i>Nil</i>
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	<i>Nil</i>
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	<i>Nil</i>
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...	<i>Nil</i>
7. Certified list of stock on hand examined and compared with the figures in the Balance Sheet ...	<i>Nil</i>
8. Deposit receipt books examined and compared with the figures in the Balance Sheet ...	<i>Nil</i>
9. Property book examined and checked re new articles purchased and disposal of old articles ...	<i>Nil</i>
10. Mess Bill Summary Book (Officers' Mess) examined and checked ...	<i>Nil</i>
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records ...	<i>Nil</i>

NOTE.—(Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2)

AUDIT BOARD'S CERTIFICATE.

We have audited the books, vouchers, accounts and balance sheet and (subject to our observations made on A.F. A2) find them correct in accordance with the information supplied to us.

Date *18 November 1944*

W. R. M. J. L. A. R. President.

W. R. M. J. L. A. R. Member.

W. R. M. J. L. A. R. Member.

* Delete words in brackets if no observations are made on A.F. A2

Approved

Commanding

Regiment

Date

785020

Military Mission Italian Army,
R O M E
M/71

51 Oct 44

AUDIT BOARD

CONVENING ORDER

By order of Maj.Gen. L. BROWNING C.B., O.B.E., M.C., an Audit Board, composed as under will assemble at HQ MMIA at a date and time to be determined by the President, to Audit the Accounts of "A" Mess, "B" Mess, and P.R.I. of M.M.I.A. for the period ending Oct 1st, 1944.

President: Maj. F.A. COLE G.Ian.R.

Members: Capt. S.F. ARCHER R.A.
Capt. J.G. BIRD, Green Howards.

1. Attention of the Board is directed to E.R. 85(b).
2. Proceedings in triplicate will be handed to A/3 Branch upon completion.
3. Officers i/c Accounts will be responsible for the production of AFe.H.18144 and vouchers as required by the Board.
4. The Camp Commandant will provide AFe.A2.

F.J.
F.J. ROANE Lt.Col.
A.A. & Q.M.G.
M. M. I. A.

DISTRIBUTION:

President	1
Members	2
PMC "A" Mess	1
PMC "B" Mess	1
Camp Condt	1
War Diary	2
File	1

See Folio 4

6572

Army Form A 2.

PROCEEDINGS of a AUDIT BOARDassembled at HQ. MIA.on the 21st day of August 1944by order of Major General L. G. B. D. D. E. M. D.General Officer Commanding MIA.for the purpose of auditing the accounts of F. B. I.M. M. I. A. for the quarter ended June 30th 1944.

PRESIDENT.

MAJOR F. A. COLE S. L. A. H.

MEMBERS

CAPT. S. P. ASHER R. A.CAPT. J. BIRD Green Howards.

IN ATTENDANCE

CAPT. G. S. HYLE, Pioneer Corps.P. R. I. M. M. I. A.

6571

*N.B. - The Form being applicable to any Board, or Committee, or Court of Inquiry, this blank to be filled in accordingly.

The proceedings should be signed by the President and by each Member of the Board, etc.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Rules of Procedure 124-125A, and especially to Rule 125A (B), also to paragraph 151, et seq., King's Regulations, 1935.

by order of Maj. General L. B. ...

General Officer Commanding M.A.A.

for the purpose of submitting the accounts of P.R.I.

M.M.I.A. for the quarter ended June 30th 1944.

PRESIDENT.

MAJOR L.A. COLE 2. Jan. R.

MEMBERS.

CAPT. S.P. ARCHER M.A.

CAPT. J. BIRD Green Howards.

IN ATTENDANCE

CAPT. G.S. HUIE, Pioneer Corps.
P.H.I. M.M.I.A.

The Board having assembled pursuant to order, proceed to Audit the Accounts.

- (1) The A/cs showed that at 30 June 1944 the Funds were in credit to the amount of £ 54. 19. 0.
- (2) The present system of accounting shows only transactions in relation to monies received as discount on purchases from M.A.A.F.I.

Attention is particularly drawn to the Rules for Courts of Inquiry contained in Parts of Pro- cedure 124125A and especially to Rule 125A (3). also to paragraph 751. et seq. King's Regulations, 1935.

6571

QUARTERLY STATEMENT OF ACCOUNTS AND BALANCE SHEET for use in connection with the simplified system of Accounts notified in A.C.I. 307 of 1942.

Name of Fund. P.R.I. Regiment Army Sub Commission A.C.C.
 For the quarter ending June 30th 1944

ABSTRACT of RECEIPTS and PAYMENTS from CASH BOOK (A.B.69)

RECEIPTS	£	s	d	PAYMENTS	£	s	d
(Classified headings only)	40	2	7	(Classified headings only)	22	17	8
TOTAL RECEIPTS	40	2	7	TOTAL PAYMENTS	22	17	8
Balances at the beginning of the quarter —				Balances at the end of the quarter :—			
Cash at Bank				Cash at Bank			
Cash in hand	24	17	3	Cash in hand	42	2	2
Grand Total	64	19	10	Grand Total	64	19	10

NOTES 1. The entries in the Cash Book (A.B.69) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.
 2. Transfers from Cash to Bank and Bank to Cash will be excluded; all other receipts and payments will be included.
 3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property Books.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited

Deduct Cheques not presented (insert details)

6570

BALANCE per Cash Book (included in the Balance Sheet)

TOTAL RECEIPTS	40	2	7	TOTAL PAYMENTS	22	17	8
Balance at the beginning of the quarter:—				Balance at the end of the quarter:—			
Cash at Bank				Cash at Bank	42	2	2
Cash in hand	24	17	3	Cash in hand			
Grand Total	64	19	10	Grand Total	64	19	10

NOTES: 1. The entries in the Cash Book (A.B.B.) will be summarized on a separate sheet of paper and the total under each heading transferred to the Abstract.

2. Transfers from Cash to Bank and Bank to Cash will be excluded, all other receipts and payments will be included.

3. After inserting the cash in hand and at bank at the beginning and end of the quarter the grand totals of each side should agree.

Certified that all purchases of stock and property and sales of property have been entered in the Stock and Property books.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK

BALANCE as per Bank Pass Book at the close of the last day of the quarter

Add amounts not credited

Deduct Cheques not presented (insert details):

6570

BALANCE per Cash Book (included in the Balance Sheet)

RECONCILIATION OF CASH AT END OF QUARTER WITH CASH AT DATE OF AUDIT

Cash in hand of officer A/c Fund per Cash Book (A.B.B.)

(a) Add since received

(b) Deduct since paid and/or banked

Actual cash produced to Audit Board (date 21st August 1944) £ 51 18 9

= Lives 20, 775020 (Cash Columns)

(a) and (b) to be verified by Audit Board by checking subsequent entries in the Cash Book (Cash Columns).

785020

... of all amounts due but not received at the close of the quarter.

[illegible]

TOTAL shown opposite DEBTORS in the BALANCE SHEET £

a list of all unpaid bills due to traders, etc., and any other amounts outstanding at the close of the quarter.

Month Paid.	Due to:	In respect of:			
		<i>l</i>	<i>s</i>	<i>d</i>	

785020

R.—List of all unpaid bills due to tradesmen, etc. and any other amounts outstanding at the close of the quarter.

NOTE.—The columns headed « month received » and « month paid » will be completed before this account is submitted to the Audit Board with the accounts for the succeeding quarter.

Declassified E.O. 12356 Section 3.3/NND No.

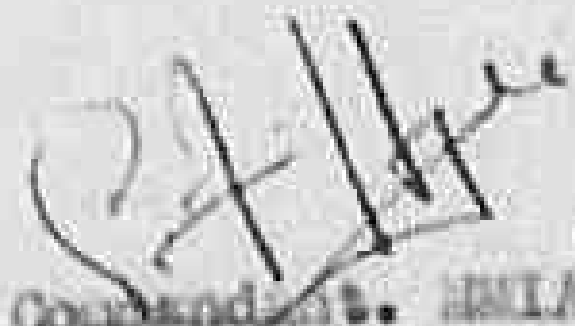
785020

CERTIFICATE

Certified that the NAAFI stocks on charge to PRI on 30-6-44.
were to the value sixteen shillings and tenpence halfpenny (16/10½).

Sixteen
2/11

21 Aug 44


Capt.
Camp Commandant. HMIA
Army Sub Commission. A.C.C.

6569

785020

STATEMENT OF PRINCIPAL ACCOUNTS

PETTY CASH (Details in Petty Cash Book.)

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only)	
Cash received from main Cash or Bank a/c	£	Balance in hand to Balance Sheet	£

BANK DEPOSIT ACCOUNT

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter	£	Balance (agreeing with Deposit Receipt Book) to Balance Sheet	£

POST OFFICE SAVINGS BANK DEPOSIT ACCOUNT

Amount on deposit at end of previous quarter		Withdrawals	
Deposits this quarter	£	Balance (agreeing with Post Office Savings Bank Book) to Balance Sheet	£
Interest			

INVESTMENTS ACCOUNT

Balance at end of previous quarter (at cost)		Proceeds of sale of investments	
Purchases (at cost)		Loss on sales	
Profit on Sales	£	Balance of investments (at cost) to Balance Sheet	£

BAR or WINES and SPIRITS ACCOUNT

Stock on hand at end of previous quarter		Bar Takings (Sitz' Mess)	
Purchases - Bills paid this quarter per Cash Book (Abstract)		Sales (Officers' Mess) per Mess Bill Summary Book	
Payments per Petty Cash Book		Free Supplies	
ADD unpaid bills at end of this quarter		Entertainments	
DEDUCT unpaid bills at end of last quarter		Mess Guests	
Other Charges (if any)			
Profit (% of Bar Takings or Sales)	£	Stock on hand (at cost price) at end of quarter per Balance Sheet	£

MESSING ACCOUNT (Officers' and Sergeants' Messes)

--	--	--	--

INVESTMENTS ACCOUNT	
Balance at end of previous quarter (at cost)	
Purchases (at cost)	
Profit on Sales	
Proceeds of sale of investments	
Loss on sales	
Balance of investments (at cost) to Balance Sheet	

BAR or WINES and SPIRITS ACCOUNT	
Stock on hand at end of previous quarter	
Purchases — Bills paid this quarter per Cash Book (Abstract)	
Payments per Petty Cash Book	
ADD unpaid bills at end of this quarter	
DEDUCT unpaid bills at end of last quarter	
Other Charges (if any)	
Profit : % of Bar Takings or Sales	
Bar Takings (Sitz' Mess)	
Sales (Officers' Mess) per Mess Bill Summary Book	
Free Supplies	
Entertainments	
Mess Guests	
Stock on hand (at cost price) at end of quarter per Balance Sheet	

INVESTMENT'S ACCOUNT

Balance at end of previous quarter (at cost)	Purchases (at cost)	Profit on Sales	Proceeds of sale of investments	Loss on sales	Balance of investments (at cost) to Balance Sheet

BAR OF WINES and SPIRITS ACCOUNT

Stock on hand at end of previous quarter	Bar Takings (Sgt's Mess)	Profit (% of Bar Takings or Sales)
Purchases	Sales (Officers' Mess) per Mess Bill	
Bills paid this quarter per Cash Book (Abstract)	Summary Book	
Payments per Petty Cash Book	Free Supplies	
ADD unpaid bills at end of this quarter	Entertainments	
DEDUCT unpaid bills at end of last quarter	Mess Guests	
Other Charges (if any)		
	Stock on hand (at cost price) at end of quarter per Balance Sheet	

MESSING ACCOUNT (Officers' and Sergeants' Messes)

[illegible]

6508

BALANCE SHEET as at June 30th 1944

LIABILITIES	£	s.	d.	ASSETS	£	s.	d.
Creditors:—				Cash at Bank—Current a/c			
(Unpaid bills due to tradesmen and others)				Cash in hand	4	2	2
Accumulated Fund—				Petty Cash and Stamps in hand			
(i.e., Excess of Assets over Liabilities)	54	19	0	Deposit Accounts—			
				At Bank			
				Post Office Savings			
				Investments at cost (detailed)			
				Debtors (amounts due but not received)			
				Stocks on hand (at cost)		16	10
				Wines and Spirits, etc.			
				Messing			
				Property (see Property Book)	12	0	0
	54	19	0		154	19	0

NOTE.

The Accumulated Fund at date of last Balance Sheet was £ 32 8 11

I CERTIFY that according to the best of my knowledge and belief all liabilities and assets, other than property, are shown in the Balance Sheet.

W. J. H. Baker Officer i/c Fund.

Date.

FOR THE USE OF AUDIT BOARD ONLY

INITIALS

1. Bank certificate and Pass Book or Statement checked with Cash Book.
2. Counterfoils for outstanding cheques seen.
3. Cash and Petty Cash checked.
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents.
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled.
6. Entries in stock book verified with invoices, etc., for goods received, including unpaid bills.
7. Certified list of stock on hand examined and computations and additions checked.
8. Deposit receipt books examined and compared with the figures in the Balance Sheet.
9. Property book examined and checked re new articles purchased and disposal of old articles.
10. Mess Bill Summary Book (Officers' Mess) examined and checked.
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records.

NOTE.—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2.

AUDIT BOARD'S CERTIFICATE.

We have audited the books, vouchers, accounts and balance sheet and (subject to our observation made on A.F.A.2) find them correct in accordance with the information supplied to us.

785020

Wines and Spirits, etc.	16	0
Messing	12	0
Property (see Property Book)	54	19

100

21/8/44

Officer Ue Pund

STYLING

FOR THE USE OF AUDIT BOARD ONLY

1. A. D. L. Statement checked with Cash Book.

2. ~~Counsel fees for outstanding charges were:~~

Cash and Petty Cash checked.

Contract Products for Fly-Products and Swill or

c. Cash receipts checked with receipts from other original documents.

Documents secured with receipts obtained for same, and receipts and other vouchers cancelled, other original documents.

5. Payments verified with receipts obtained from bank, and
6. Entries in stock book verified with invoices, etc., for goods received, including unpaid bills.

7. Certified list of stock on hand examined and computations and additions checked.

6. Deposited manuscript books examined and compared with the figures in the *Variorum* series.

9. Property book examined and checked re new articles purchased and disposed of and disposal of old articles.

20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849. 850. 851. 852. 853. 854.

44. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors), examined and checked with original records.

NOTE.—Observations raised on the books and documents mentioned in 1 to 11 above for which satisfactory explanations are not received will be recorded on Army Form A2.

ADULT-BOARDS CERTIFICATE

WE have audited the books, vouchers, accounts and balance sheet and (subject to our observation made

Date 24 August 24

President

November

•Delete words in brackets if no observations are made
on A.F.A2.

Winnipeg, Manitoba

Approved

Commenting

Treatment

Date:

RECEIVED 11 JUL 1998

(3) It is recommended that in future the A/cs should be kept in such a manner as will show complete records of all transactions. Details of such a system have been handed to the Officer i/c Fund.

W. H. M. J. P. L. R. PRESIDENT
S. P. M. R. C. P. R. A. MEMBERS
W. H. M. J. P. L. R.
W. H. M. J. P. L. R.

24 August 1944

I concur. I direct that the Board audit the accounts again on 1 Oct 44 when the new account system is working. The P.R.I. will report separately on his proposals to spend the P.R.I. funds for the benefit of the men.

A. Brown

Major General. A.C.C.
 Army Sub Comm. *6567*

26 Aug 44

785020

Army Sub Commission (NMIA)
 H.Q. I.C.C. R O M E .
 AQ/71

19 AUG 44

AUDIT BOARD
CONVENING ORDER.

By order of Maj. Genl. L. BROWNING C.B., O.B.E., M.C.,
 an Audit Board, composed as under will assemble at HQ NMIA
 at a date and time to be determined by the President, to
 Audit the P.R.I. A/cs NMIA, and any other a/cs of that HQ
 which may be produced before the Board.

PRESIDENT: Maj. F.A. COLE
 MEMBERS : Capt. S.P. ARCHER
 CAPT. J.G. BIRD

1. Attention of the Court is directed to R.R. 85(b).
2. Proceedings in triplicate will be handed to A/Q
 Branch upon completion.
3. Camp Comdt will be responsible for producing
 AFs 1514 and vouchers as required by the Court and will
 also provide AFs A2.

BPA/ah

F.J. NOAKES Lt. Col.
 A.A. & Q.M.G.
 Army Sub Commission (NMIA)

DISTRIBUTION:

| | |
|------------|---|
| President | 1 |
| Members | 4 |
| Camp Comdt | 1 |
| War Diary | 2 |
| File | 1 |

6566

FILE in Audit
76
PA

RESTRICTED

The information given in this document is not to be communicated, either directly or indirectly, to the Press or to any person not authorized to receive it.

[1394]

ARMY COUNCIL INSTRUCTION No. 1394 of 1944

Circulated down to Companies, Batteries and Equivalent Units.

THE WAR OFFICE,

18th October, 1944.

1394. Disposal of Regimental Funds on the Disbandment of a Unit.

General.

1. Experience gained since A.C.I. 1367 of 1941 has been in operation indicates that the majority of units require more guidance regarding the principle, that funds must be put to a purpose which will best benefit the personnel from whom they have been derived. The instructions are now re-written with this in mind, and with a view to ensuring that all funds remaining on disbandment are allocated for the benefit of the officers and other ranks or their dependants and are not extravagantly expended, during the period following the issue of the disbandment order. They are in substitution for all previous instructions on the subject.

2. When a unit receives the order to disband, the funds will immediately be frozen. After this date outstanding bills may be paid but no grants from funds will be made and no expenditure will be incurred other than on normal amenities for the personnel of the unit while disbanding. A statement on A.F. N 1314 or A.F. N 1314A will immediately be made out, showing the exact position of the funds on the date the order is received. A copy of this statement will be produced before the audit board and attached to the proceedings forwarded to the War Office under para. 9 (d).

3. The O.C. unit for the purpose of this A.C.I. means the O.C. unit at the time the disbandment notification is first received and he will not delegate to any other officer except in exceptional circumstances, and then only by name and with the sanction of the brigade or equivalent commander. This is to be particularly borne in mind when units are disbanding at the cessation of hostilities.

4. The funds dealt with in this A.C.I. are:—

Officers' mess.
Sergeants' mess.
P.R.I.

P.R.I. includes all regimental funds of the unit which are derived directly and indirectly from the other ranks and includes such funds as sports and entertainments and, in fact, any which are not public funds.

5. Funds which have received grants from the public.—Balances of funds and property accruing from public grants will, in all disbanded units, be dealt with as laid down in A.C.I. 194 of 1941. The remainder of the funds in the possession of the unit will be dealt with as laid down in paras. 6 to 9 and 12 below.

6. Funds which have not received grants from the public.—

(a) In the case of the R.A. (officers' and sergeants' messes only) any property (with the exception of property, if any, which may be on loan from a pre-war R.A. station mess) will be sold and the proceeds credited to the mess funds. The accounts will then be closed and cash balances forwarded to the War Office (A.G. 6 (f)) by cheque made payable to the Sec., R.A. Central Mess Committee. Complete details and papers in connexion with investments, if any, will also be forwarded to the War Office (A.G. 6 (f)).

Alternatively, it is permissible for the cash balances and investments, if any, to be allocated to the R.A.A. Benevolent Fund: this alternative allocation will apply invariably to units formed since 3rd September, 1949. In this event, the cheque representing the cash balance made payable to "The Hon. Sec., R.A. Central Mess Committee", together with details of investments, if any, will be forwarded to War Office (A.G. 6 (f)), for onward transmission to the R.A.A. Benevolent Fund.

- (b) In the case of the R.E. (officers' messes only) and the R.A.S.C., who have a permanent "Central Mess Committee" or a "Closed Messes Fund", the particular funds of disbanded units, other than public funds, will be dealt with in accordance with the instructions contained in the Regimental Standing Orders or Corps Memoranda of the particular corps.
- (c) In the case of all other disbanded units (and of the P.R.I. funds of R.A. units and of the P.R.I. and sergeants' mess funds of R.E. units), non-public funds, including the proceeds from the sale of any mess or regimental property (see sub-para. (d) below), will be handed over to the district paymaster at home, or the local paymaster abroad, who will dispose of them three months after the date of completion of disbandment, in accordance with instructions issued by the War Office. These instructions will be in accordance with the wishes of the unit, conveyed through the O.C. unit in accordance with this A.C.I. When forwarding the funds to the paymaster, the O.C. unit will at the same time furnish statements as follows (one copy to be sent to the Under-Secretary of State, The War Office, Whitehall, London, S.W.1):—

- (i) A certified statement giving the following particulars:—

Unit
 Name of C.O. making the remittance
 Amount and particulars of cash or securities transferred.....

- (ii) A statement showing the allocation desired (see sub-para. (d) below).
 (iii) A statement showing the distribution of the personnel of the unit—
 e.g., numbers re-posted to other units of the same regiment or corps, numbers transferred to other regiments and corps, numbers discharged or relegated to the Reserve, between the date the disbandment orders were received and that on which disbandment is completed.

- (d) Regimental funds should follow as closely as possible the men from whom the funds have been derived. This can be achieved to some extent by allocating the balances of regimental funds of disbanding units proportionately to the appropriate regimental funds of the units to which the personnel are posted. When this is not practicable, allocation will be made as in para. 7. Regimental funds before the disbanding of the units are already "impressed with a charitable trust" notwithstanding that there may be no trust deed, and this fact places a legal restriction on the allocation of the funds on disbandment, i.e., that when it is impracticable to use the funds for the exact purposes intended they must be devoted to purposes which shall attain, as nearly as possible, the same object. Bearing this in mind, funds (with the exception of those referred to in sub-para. (a) and (b) above) will be disposed of as in para. 7. This allocation ensures that the interests of those from whom the funds have been derived are fully met. This will not, however, prevent an O.C. unit who has reason to believe that an alternative allocation will be of more benefit to the personnel who have produced the funds, from putting forward his proposal with a full explanation.

- (e) Normally all regimental property will be disposed of by sale and the proceeds will be included in the balance of funds for allocation. Items of sentimental or historical value to the regiment or corps, will be handed over to the depot or regimental museum of the unit concerned, together with any presentation plate or trophies.

- (f) On no account will funds or property be divided up among the officers or other ranks.

2. (a) The action as regards units which have regimental or corps associations, which permit benefits to all soldiers who have served in the regiment or corps during the war, or their families, or such associations or regiments or corps as have separate funds for the purpose will be as follows:—

(i) *P.R.I. and sergeants' mess funds:—*

50 per cent. to the regimental or corps association or the separate fund as the case may be.

10 per cent. to the Army Benevolent Fund (see para. 10).

10 per cent. to any other approved charitable or benevolent association(s) or organization(s) for the assistance of all soldiers who have served in the unit, or their families.

(ii) *Officers' mess funds:—*

As in sub-para. (i), if the corps or regimental association, or a separate fund, or other approved association or organization permits benefits to officers or their families. Otherwise as in sub-para. (i) below.

(b) All other units except as in sub-para. (i) below. These are units which have no corps or regimental association, e.g., headquarters of formations, base depots, transit camps and certain training centres, also units which have no regimental or corps charitable or benevolent fund allowing benefits to war time soldiers or their dependants.

(i) *P.R.I. and sergeants' mess funds:—*

75 per cent. to the Army Benevolent Fund.

25 per cent. to any other approved charitable or benevolent association(s) or organization(s) for the assistance of all soldiers who have served in the unit, or their families.

(ii) *Officers' mess funds:—*

50 per cent. to the Army Benevolent Fund.

50 per cent. to any approved officers' charitable or benevolent association(s) or organization(s) for the assistance of all officers who have served in the unit, or their families, e.g., The Officers' Association, The Officers' Families Fund.

(c) Units which, during their existence, have turned part of more than one regiment or corps may come under both sub-para. (i) and (b) and the necessary adjustments will have to be made for each particular case.

For the purposes of this A.C.I., the R.A.O.C. Aid Society and R.A.O.C. Comforts Fund will be considered as available for the benefit of the R.E.M.E. until such time as separate arrangements are made for R.E.M.E.

3. If no allocation is made by the unit or if the Army Council is unable to approve such allocations as the unit desires, the funds will be disposed of under special instructions given by the Army Council. The War Office will notify the paymaster concerned of the decision reached. To afford time for the adjustment of any outstanding liabilities, the paymaster will credit the funds to a suspense account for a period of three months from the date of disbandment, and will then dispose of them according to this decision.

(a) Practically all regiments and corps of the Army have benevolent or charitable funds, the benefits of which are, in one way or another, available to all soldiers who have served in the regiment or corps during the war; in addition there are a number of such funds for the benefit of the Army as a whole; these funds are mostly of long standing and are adequately organized with the necessary administrative staff. Having regard to this the setting up of unit or other small trusts or benevolent funds is not permitted without the sanction of the Army Council which will only be given in very exceptional circumstances.

(b) Final barrack damage or disbanding charges cannot be met from the balance of P.R.I. funds on disbandment of a unit. Such charges must be met from the Barrack Damages Account (see A.C.I. 438 of 1941). Any balances on the Barrack Damages Account after all charges against that account have been met will be credited to the P.R.I. account. Charges for barrack damages raised against the officers' or sergeants' messes will be met from the mess funds.

(c) Balances on Sewell and By-Products accounts are regimental funds, and will be included in allocations.

(d) A copy of the Proceedings of the Audit Board assembled on all funds and property, other than public, of disbanding units will be forwarded with the statements mentioned in paras. 2 and 6 (c) above, to the Under-Secretary of State, The War Office, Whitehall, London, S.W. 1.

10. *The Army Benevolent Fund*.—The Army Benevolent Fund was formed on 17th September, 1944 to secure more efficient aid and financial support for charities which benefit army service personnel (whether serving or retired) and their dependants. This support will be given in the form of grants to corps and regimental associations and to other charitable associations.

11. *S.R. (Category B) and T.A. Units.*—

(a) When a S.R. (Category B) or T.A. unit is disbanded or passes into a state of suspended animation, the regimental funds (officers' mess, sergeants' mess and P.R.I.) and property require to be considered in two categories:—

- (i) Regimental funds and property which existed before 3rd September, 1939.
- (ii) Regimental funds and property which have accrued since 3rd September, 1939.

(b) Before action is taken in accordance with paras. 4 to 9 above, the following special procedure will be adopted to safeguard pre-war funds and property:—

- (i) Regimental funds and property which existed before 3rd September, 1939, if not already in the hands of trustees will be handed over to the T.A. and A.F. Association of the county or city responsible for the administration of the unit in peace. Associations will then be responsible for ensuring that the necessary arrangements for safeguarding these funds and property are made and continue in force until such time as a decision is reached concerning the disbanding, re-forming or resuscitation of the unit.

Any sums that may have been employed from funds which existed before 3rd September, 1939, to finance the unit's organization on embodiment, together with any sums received by way of interest on pre-war investments, less any charges in connexion with pre-war funds or property, will be included in the amount to be handed over to the association.

If such funds and property are already in the hands of trustees at the date of the order under which the unit is disbanded or placed in a state of suspended animation, the trustees may continue to hold them provided that the funds and property are made available to the unit when resuscitated or re-formed. If a final decision that the unit will not be resuscitated or re-formed is reached the funds and property will be dealt with under instructions issued by the T.A. and A.F. Association concerned, so far as the provisions of the trust allow.

- (ii) Regimental funds and property which have accrued since 3rd September, 1939, will be dealt with in accordance with paras. 4 to 9 above.

12. *A.T.S. Units or Units which have A.T.S. personnel attached.*—

(a) *Units composed solely of A.T.S. personnel.*—Regimental funds and property will be dealt with in accordance with paras. 4 to 9 above.

(b) *Mixed units, other than R.A., R.E. and R.A.S.C.*—The O.C. unit will take into consideration the strength of the A.T.S. personnel with the unit, and the recommendations submitted in accordance with para. 6 (c) above, will ensure that a proportion of the funds based on such strength is allocated in accordance with the wishes of the group commander or senior A.T.S. officer serving with the unit. Where it is not practicable for the proportion of the funds allocated to the A.T.S. personnel to follow such personnel, allocations will be made as in para. 7; the existence of the A.T.S. Benevolent Fund will be borne in mind. The statement rendered in accordance with para. 6 (c) will show the numbers of military and A.T.S. personnel on the strength of the unit at the time disbandment orders were received.

- (c) *Mixed Units of the R.A., R.E. and R.A.S.C.*—It is necessary to arrange that the funds are allocated in a manner which will ensure that the claims of A.T.S. personnel are not overlooked. Officers' and sergeants' mess funds of R.A. units, officers' mess funds of R.E. units, and all regimental funds of R.A.S.C. units will, therefore, be divided proportionately according to the respective strengths of military and A.T.S. personnel at the time the orders for disbandment are received, bearing in mind the source of such funds, i.e., if a unit has been "mixed" for only a short time relative to the period over which the funds have been accumulated, the proportion of those funds to be disposed of for the benefit of the A.T.S. personnel will be assessed accordingly. The part of such funds which represents the military portion will be disposed of in accordance with para. 6 (a) and (b) above, as applicable. The portion of the funds allotted for the benefit of the A.T.S. personnel will be dealt with in accordance with paras. 4 to 9 above, subject to the wishes of the group commander or the senior A.T.S. officer serving with the unit. The existence of the A.T.S. Benevolent Fund will be borne in mind.
- (d) Those funds of mixed units of the R.A. and R.E. which do not come under sub-para. (c) above will be dealt with in accordance with sub-para. (b).
- (e) The existence of the A.T.S. Benevolent Fund will not exclude A.T.S. from benefit under the Army Benevolent Fund. The former may be treated as any other charitable or benevolent association or organization for the purpose of allocation under para. 7 above.

13. The pamphlet "Disbandment of Units in the United Kingdom Formed since the outbreak of War, 1943", para. 16, notified in A.C.I. 1915 of 1943, will be amended accordingly in due course.

14. A.C.I.s 1367 of 1941 and 16 and 1257 of 1942 are hereby cancelled.

103/General/6379 (Q.1)

By Command of the Army Council,

L. Darnley.

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Proceedings of a Board consisting of:-

Lt. Col R.A.M. SMITH R.A. (President)
 Capt G.F. HILL R.A. Finance Dept
 Capt R.H. COLLIER R.A.C.

convened by order of Maj-Gen L. HARRIS, CB DSO MC, Commander of the Army Air Commission, (AICA) of the Allied Control Commission for supervising the handling over by the outgoing Camp Commandant Capt H. W. Collett to the incoming Camp Commandant Capt G.F. Hill at the R.A.M.A., LONDON.

The Board assembled at various times in 1945 and the following is a chronological record of the proceedings.

(1) 2 JUL 44 - SPECIAL PAYMENTS AND PAYMENT ORDER.

The only "voucher" document AICA Operation Memorandum No. 43 dated 18 JUL 44, Copy No. 54, issued at that date stated, was issued by Capt Collett to Capt Hill as was the Unit Leave Order No. 264.

(2) 2 JUL 44 - PAYMENT ORDER.

(a) Capt Hill stated that as a result of a recent examination of British pay books, he was satisfied that none of them stationed at 18 JUL 44 was in debt. The Board was unable to examine the debt position at 18 JUL 44.

(b) The Board agreed with the contents of the Cash Regulations were prepared and agreed with the contents of the Cash Regulations Book stipulated by the Regulations. The Payments 195,356 Lira were substantiated by legitimate bills, Payments to Casual labour and revalued bills all of which had been duly authorized before payment. The balance brought into the a/c at the beginning of the month was checked and the balance of 60,000 Lira was included in L.O. 4, from Maj Fleming Collett to Capt Hill. This balance included an amount of 5,000 Lira in respect of 500 Lira which he had expended on stationery and had been previously disallowed by the regulator on the grounds that the authority of the L.O. 4 had not been obtained at the time the voucher was submitted.

(c) On JUL 2, 60,000 Lira were drawn and payment of 55,000 Lira made on legitimate bills of which were examined. The balance of 5,000 Lira was handed by Capt Collett to Capt Hill. (NOTE:- This in addition to the balance of 2750 Lira referred to at 2 JUL 44.) It was noted that the authority to spend such an amount on L.O. 4, regular carried out by civilian firms was in any case given by D.A.M.S. 2, MIL.

(5) 2 JUL 44

The Board noted that the audit of the L.O. 4, a/c for the transfer to 31 JUL 44, was not done until 2 JUL 44. In previous record of notes the Board noted that at 1 JUL 44, was:-

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(2) 1 JUL 44 - 1 AUG 44

(a) Capt Hyde stated that as a result of a recent nomination of British Civilian Finance, he was notified that none of those stationed at 1834 was in debt. The board was unable to exercise the debt position at 6563.

(b) The current a/c for MAY 1944 was examined. Receipts 200,750 lire were compared and agreed with the counterfoils of the Cash Requisition Book extended by the Registrar. The payments 195,356 lire were substantiated by Legation Rolls, payments to Central Labour and requisitioned bills all of which had been duly authorized before payment. The balance brought into the a/c at the beginning of the month was checked and the balance of cash-in-hand 2750 lire was handed by Capt Collett to Capt Hyde. This balance included an L.A. 8. from Maj Fleming in respect of 350 lire which he had expended on stationary and had been temporarily disallowed by the Registrar on the grounds that the authority of the D. P & S had not been obtained at the time the voucher was submitted.

(c) On JUNE 2, 60,000 lire were drawn and payment of 53,200 lire made on requisition rolls etc which were examined. The balance of 6,800 lire was handed by Capt Collett to Capt Hyde. (NOTE: This in addition to the balance of 2750 lire referred to at 2(b) above).

It was noted that the authority to spend cash on L.A. 8. vouchers carried out by civilian firms was in many cases given by D. P. & S. 1834.

(3) 1 JUL 44

The Board noted that the rolls of the R.L.T. a/c for the quarter to 31 MAY 44, was not sent until 2 JUL 44. No previous record of rolls was produced. The Balance Sheet at 1 JUL 44, was:-

| Creditors | NIL. | Debitors | NIL. |
|------------------|------------|-------------|---------------|
| Accumulated Fund | £ 45.12. 0 | Cash | 128.15. 8 1/2 |
| | | Stock | 4.16. 4 |
| | | Provisional | |
| | | Fire-loss | |
| | | Net | 12. 0. 0 |
| | £ 45.12. 0 | | £ 45.12. 0 |

The sum of 11,541 lire (= 220-15-8 1/2) was handed by Capt Collett to Capt Hyde, together with a list of stock totalling £ 4.16. 4, which Capt Hyde said he had checked.

4. JEN 44. YOUNGER

Vehicles as under were handed over by Capt. COLLET to Capt. HENRY

| | Stationary | No. | TOTAL |
|-------------------------------------|------------|--------|-------|
| 1/4 500 c.c. | - | 1 | 1 |
| " 350 " | - | 2 | 2 |
| Cars 3-cyl 4 x 2 Utility | 5 | 4 | 7 |
| " 6-cyl P.K. | 1 | 1 | 2 |
| Station Utility Wagon (6-cyl.) | - | 1 | 1 |
| Stander Pullman | - | 1 | 1 |
| Truck 15-cyl wireless. | - | 1 | 1 |
| Truck 15-cyl | 7 | 2 | 9 |
| " " (M.R.) | - | 1 | 1 |
| REMARKS: CARS 4 x 2 | 2 | 11 (n) | 13 |
| CIVILIAN CARS REMOVED TO THE | | | |
| ENGINEER ON STATION | | | |
| Stander (Capt. HENRY) | 1 | - | 1 |
| HENRY 8-cyl car-ENGINE | | 1 | 1 |
| now at HENRY waiting | | | |
| repair and classification of status | 1 | - | 1 |
| | 15 | 26 | 41. |
| | | | 6562 |

(a) Includes one in HENRY garage.

Capt. COLLET stated that A.P. 412's were in existence in respect of each military, but for none of the civilian cars.

Capt. HENRY said he had seen none of the station cars.

5. 4. JEN 44. CLARENCE LARSEN

No Ordnance vehicles were available. Capt. HENRY said that he had checked the balances as shown by the ledger with the physical stocks and was satisfied that the clothing ledger was a correct record of the stock of clothing that he was taking over.

6. 4. JEN 44. G. 1036 LARSEN

There is no approved G. 1036. The ledger has been made up from various vouchers. Capt. HENRY said that he was satisfied that the ledger balances correctly recorded the G. 1036 physical stocks that he was taking over.

7. 4. JEN 44. HENRY

The balances shown in the HENRY Station Store were inspected by Capt. HENRY

WINTER Report on-GRUPEZ

now at HARRIS awaiting

repair and classification of status

(a) Includes one in HARRIS group.

Capt. COLLINS stated that A.P. 412's were in existence in respect of each military, but for none of the civilian ones.

Capt. HARRIS said he had seen none of the automobile cars.

5. A.P. 412. COLLINS LADDER.

No documents were available. Capt. HARRIS said that he had checked the balances as shown by the ledger with the physical stocks and was satisfied that the clothing ledger was a correct record of the stock of clothing that he was taking over.

6. A.P. 412. G. 1030 LADDER.

There is no approved G. 1030. The Ledger has been made up from various vouchers. Capt. HARRIS said that he was satisfied that the ledger balances correctly recorded the G. 1030 physical stocks that he was taking over.

7. A.P. 412. HARRIS.

The HARRIS stocks in the HARRIS's HARRIS HARRIS were inspected by Capt. HARRIS who said he was satisfied as to the correctness of the books and the physical stocks.

8. A.P. 412. HARRIS.

The stock of petrol was actually 52 gallons, whereas the stock according to the books was only 10 gallons. This is apparently due to the cumulative effect of persistent over-estimates at the can filling point at the HARRIS. Capt. HARRIS said he was satisfied.

WINTER AND HARRIS GROUPS CONTINUED.

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1.2.3.4.5.6.7.8.9.10.11.12.13.14.15.16.17.18.19.20.21.22.23.24.25.26.27.28.29.30.31.32.33.34.35.36.37.38.39.40.41.42.43.44.45.46.47.48.49.50.51.52.53.54.55.56.57.58.59.60.61.62.63.64.65.66.67.68.69.70.71.72.73.74.75.76.77.78.79.80.81.82.83.84.85.86.87.88.89.90.91.92.93.94.95.96.97.98.99.100.

| SERIAL | DESCRIPTION AND DATES OF FURNITURE | DATE OF REGISTRATION | REQUISITION NO. | REMARKS |
|--------|------------------------------------|----------------------|-----------------|--------------|
| 1. | Palazzo Ruffa, Lospello di Loo | 1 Oct. 43 | 71/34/22 | |
| 2. | of Italian and German | | | |
| 3. | Villa Rossi, Lospello | 12 Dec. 43 | 31/15/1/44 | (A) |
| 4. | Office of the | 6 Feb. 44 | - | (A) |
| 5. | Office of the | 10 Mar. 44 | 66/10/3/44 | (C) |
| 6. | Office of the | 20 Apr. 44 | 66/28/4/44 | |
| 7. | Office of the | 16 May 44 | 11/21/5/44 | |
| 8. | Office of the | 15 May 44 | 66/10/3/44 | (D) |
| 9. | Office of the | 6 May 44 | | (A) (D) 6561 |
| 10. | Office of the | 10 May 44 | | (A) (D) |
| 11. | Office of the | 7 May 44 | | (A) (D) |
| 12. | Office of the | | | (D) (D) |

A = Inventory of furniture.

B = Supply when taken over.

C = The office furniture was used by two separate owners. The furniture was therefore used, but the furniture is now dispersed among several buildings.

D = No requisitions exist.

The Board recommends that: -

- (a) Serial 6 be turned over to the Italian authorities.
- (b) Requisition form be obtained in respect of Serials 8 - 11 inclusive.
- (c) An inventory be completed for Serial 5 and agreed with owner.
- (d) The requisitions

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are only registered
as additional officers,

| | | |
|-----|-----------|--------------|
| 9. | 6 May 44 | (A) (D) 6561 |
| 10. | 10 May 44 | (A) (D) |
| 11. | 2 May 44 | (A) (D) |
| | | (B) (D) |

A = Inventory of chattels exists.

B = Empty when taken over.

C = The office furniture was owned by two separate owners. Two inventories were therefore made, but the furniture is now dispersed among several buildings.

D = No registrations exist.

The Board recommends that: -

- (a) Serial 6 be turned over to the Italian authorities.
- (b) Registration forms be obtained in respect of Serials 8 - 11 inclusive.
- (c) An inventory be completed for Serial 9 and agreed with owner.
- (d) The existing inventories for Serials 3 and 10 be agreed with the owner.
- (e) That, as regards Serial 1, an inventory be taken and agreed with the owner. (The Board read the proceedings of the Court of Inquiry concerned to examine certain allegations as to improper use and as covering for chattels, held under Presidency of Maj General on 6 May 44.)

Subject to the unsatisfactory status of the inventories as recorded above, Capt. WELSH agreed to take over the buildings and their contents.

The Board takes the view that the responsibility for the registered property and chattels at Ostentation, is not that of the Camp Commandant. Accordingly no such properties were taken over by the Camp Commandant.

- 10. 5 June 44. ~~CONFIDENTIAL~~
(a) A certificate covering the cash handed over at para. 2 (b), 2 (c) and 3 above was prepared and signed in quadruplicate by the members of the Board.
- (b) A certificate covering the other cash, handed over at paras 5, 6, 7 and 8 above was prepared and signed in quadruplicate by the members of the Board.

Declassified E.O. 12356 Section 3.3/NND No. 785020

Signed
1.

..... Lt. Col. R.A.
PUNTING.

..... Capt.
CHUCKING AND CHUCKING.

..... Capt.
CHUCKING AND CHUCKING.

June 1944

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STATEMENT OF HAND OVER.

We certify, in accordance with current regulations, that on the transfer of the following accounts of the Army Sub Commission (ASC) Main H.Q. (M.H.I.A.) on the 28 Nov 1964 they have been checked and found to agree with balances in hand, except as shown on the accompanying statement.

Deposit Account (No 121 24)

..... *via 9.550*

P. R. I. Account.

28-15-8 1/2 (= via 11514)

President:- *W. M. L. H. L.*

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..... *100 Collett Capt* Officer giving over charge.

..... *P. F. H.* Officer taking over charge.

TO OVER CHARGE

We certify, in accordance with Equipment Regulations, Part 1, para. 19, that on the transfer of the equipment, clothing, petrol and rations of the Army Sub Commission (ASC) (MELA) on the 3.6.44 the whole has been inspected by us, and has been found to be properly appropriated, in good condition, and to agree in quantities and numbers of the several articles actually in possession with those shown in the respective ledgers, except the items shown on the accompanying statement.

President:-

.....

..... Officer giving over charge.

..... Officer taking over charge.

Date:- 5/6/44..

Station:- FIELD.

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Proceedings of a Board consisting of:-

| | | |
|-------------------------|----------|-------------|
| Mr. Col. R. A. H. SMITH | R. A. | (President) |
| Capt. G. F. THOMAS | Don | Box |
| Capt. H. H. COLLINS | R. A. C. | |

conducted by order of Maj.-Gen. L. HENNING, US ARMY, Commander of the Army Air Cadet School, (AUSA) of the Allied Control Commission to supervise the handing over by the outgoing Camp Commandant Capt. H. R. Collett to the incoming Camp Commandant Capt. G. E. Hyde at the H. AUSA, L. HENNING.

The board assembled at various times in LAS VEGAS and the following is a chronological record of its proceedings.

(1) 5 JUN 44 - 50000 DOLLARS IN CASH PAID

The only "Secret" document LHM Operation Memorandum No. 48 dated 18 MAR 64, Copy No. 36, marked as that date 532032, was handled by Cops/Collett to Capt Hyde as was the LHM Center Stamp No. 5611.

(2) $\frac{D}{V} \text{ RESEARCH} = 44 \text{ MILES}$

(a) Capt. Hyde stated that as a result of a recent examination of certain City Pay Books, he was satisfied that none of those stationed at Camp Douglas was in debt. The board was unable to examine the debt position at outstations.

(b) The August a/c for May 1944 was audited. Receipts 202,350 lire were compared and agreed with the counterfoils of the Cash Requisition Book stamped by the Inspector. The Payments 195,356 lire were substantiated by Acquisition Volls, Payments to Casual Labour and recredited bills all of which had been duly authorized before payment. The balance brought into the a/c at the beginning of the month was obtained and the balance of cash-in-hand 2750 lire was handed by Capt Collett to Capt Hyde. This balance included an I.C.B. from Maj Fleming in respect of 350 lire which he had expended on stationary and had been temporarily disallowed by the Inspector on the grounds that the authority of the D. P & S had not been obtained at the time the vouchers was submitted.

(c) On June 2, 60,000 lire were drawn and payments of 33,200 lire made on magazines rolls etc which were executed. The balance of 6,800 lire was handed by Capt Collett to Capt Hyle. (para. 2) This in addition to the balance of 2750 lire referred to at 2(b) above). It was noted that the authority to spend cash on R.A. repairs carried out by civilian firms was in many cases given by D.A.D.M.E. only.

(3) P. M. I. 1478

The Board noted that the audit of the P.L.I. a/c for the quarter to 31 MAY 44, was not done until 2 JUN 44. No previous record of audits

The Board submitted at various times in 1944 and the following is a chronological record of the proceedings.

(1) 1 JUN 44 - SEVEN DEBITORS AND CREDITORS

The only "Secret" document LHM, Operation Memorandum No. 48 dated 18 MAR 44, Copy No. 24, contains at that date SECRET, was handed by Capt Collett to Capt Hyde as was the Unit Command Stamp No. 8644.

(2) 1 JUN 44 - DEBITORS A/C

(a) Capt Hyde stated that as a result of a recent examination of British Pay Books, he was satisfied that none of those stationed at LAMUNZ was in debt. The Board was unable to examine the debt position at LAMUNZ.

(b) The August a/c for MAY 1944 was examined. Receipts 202,950 Lira were compared and agreed with the counterfoils of the Cash Acquisition Book stamped by the Treasurer. The Payments 195,356 Lira were substantiated by Acquittance Rolls. Payments to Casual labour and requisitioned bills all of which had been duly authorized before payment. The balance brought into the a/c at the beginning of the month was checked and the balance of cash-in-hand 2750 Lira was handed by Capt Collett to Capt Hyde. This balance included an L.C.R. from Maj Fleming in respect of 750 Lira which he had expended on stationery and had been temporarily disallowed by the Treasurer on the grounds that the authority of the D. P & S had not been obtained at the time the voucher was submitted.

(c) On JUNE 2, 60,000 Lira were drawn and payment of 53,200 Lira made on acquittance rolls etc which were examined. The balance of 6,800 Lira was handed by Capt Collett to Capt Hyde. (NOTE:- This in addition to the balance of 2750 Lira referred to at 2(b) above).

It was noted that the authority to spend cash on L.C.R. repairs carried out by civilian firms was in many cases given by D.A.M.N. 1511.

(3) E. & L. A/C

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The Board noted that the audit of the E. & L. a/c for the quarter to 31 MAY 44 was not done until 2 JUN 44. No previous record of audits was produced. The Balance Sheet at 1 JUN 44 was:-

| Creditors | NIL | Debitors | NIL |
|------------------|-------------|----------|-------------|
| Accumulated Fund | £ 45.12. 0d | Cash | 226.15. 6d |
| | | Stock | 4.16. 4 |
| | | Property | |
| | | Fireless | |
| | | Net | 12. 0. 0 |
| | £ 45.12. 0d | | £ 45.12. 0d |

The sum of 11,546 Lira (= 226-15-6d) was handed by Capt Collett to Capt Hyde, together with a list of stock totalling 2.16. 4, which Capt Hyde said he had checked.

4. JUNE 44. VEHICLES.

Vehicles no longer were handled over by Capt. COLLETT to Capt. HINES.

| | Outstations | H.A. | TOTAL |
|---|-------------|-------|-------|
| W/c 500 o.c. | - | 1 | 1 |
| " 550 " | - | 2 | 2 |
| Care 3-str 4 x 2 Utility | 3 | 4 | 7 |
| " 3-str B.L. | 1 | 1 | 2 |
| Station Utility Wagon (6-str) | - | 1 | 1 |
| Master Pullman | - | 1 | 1 |
| Truck 15-str wireless. | - | 1 | 1 |
| Truck 15-str | 7 | 2 | 9 |
| " (M.R.) | - | 1 | 1 |
| RE-ENGINEERED CARS 4 x 2 | 2 | 11(a) | 13 |
| CIVILIAN CARS REMAINING TO BE
EXAMINED ON SUNDAY | | | |
| March 1 (Capt. HINES) | 1 | - | 1 |
| HINES 3-str on-SEULZ
was at HINES awaiting
repair and clarification of status | 1 | - | 1 |
| | 15 | 26 | 41. |

(a) Includes one in LEADS group.

Capt. COLLETT stated that A.F. 412's were in existence in respect of each military, but for none of the civilian cars.

Capt. HINES said he had seen none of the outstation cars.

5. 4 JUNE 44. CLOTHING LEDGER.

No Ordnance vouchers were available. Capt. HINES said that he had checked the balances as shown by the ledger with the physical stocks and was satisfied that the clothing ledger was a correct record of the stock of clothing that he was taking over.

6. 4 JUNE 44. G. 1038 LEDGER.

There is no covered G. 1038. The ledger has been spun up from various vouchers. Capt. HINES said that he was satisfied that the ledger balances currently recorded the G. 1038 physical stocks that he was taking over.

7. 4 JUNE 44. RATIONES.

The Rationes stocks in the Men's Ration Store were inspected by Capt. HINES who said he was satisfied as to the correctness of the books and the physical

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RECEIVED CARD A, x 2
CIVILIAN CASE REMAINS TO BE
TYPED ON STENOGRAPH.

Phone (Date, Month, Year)

UNION Carbide ex-claims
now at HUPES uniting
repair and electric

| | | |
|----|----|-----|
| 15 | 26 | 41. |
|----|----|-----|

(a) Included on in LATER pages.

Capt. COLBERT stated that L. F. 412's were in existence in respect of each military, but for none of the civilian cars.

Cap. 2. 1912 and he had seen none of the orientation curve.

CLARK, L. D. 1960.

No Ordnance vouchers were available. Capt. HEN said that he had checked the balances as shown by the Ledger with the physical stocks and was satisfied that the clothing ledger was a correct record of the stock of clothing that he was taking over.

6. 4 Jan 14. 5. 1020. 1. 2020.

There is no approved G. 1033. The Ledger has been made up from various vouchers. Capt. KING said that he was satisfied that the Ledger balances correctly recorded the G. 1033 physical stocks that he was taking over.

7. 4 Jan 14. WATCHEL

The National steels in the New York Nation State were imported by Capt. HIDE who said he was satisfied as to the correctness of the books and the physical steels.

2. 6. 2011

The stock of petrol was actually 52 gallons, whereas the stock according to the books was only 40 gallons. This is apparently due to the accumulative effect of persistent over-estimates of the tank filling point at the Airfield. Capt. WING said he was satisfied.

WILLIAM AND MARY COLLEGE LIBRARY

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Serials Inventory and Requisitioned Serials

| SERIAL | DESCRIPTION AND IMAGE OF SERIALS | DATE REQUISITIONED, BY | REQUISITION NUMBER | REMARKS |
|--------|---|------------------------|--------------------|---------|
| 1. | Palazzo Ruffo, Legnile office of Mazzini and Mazzini. | 1 Oct. 43 | 71/24/22 | |
| 2. | Villa Rossi, Legnile. | 19 Dec. 43 | 51/15/1/44 | (A) |
| 3. | Officer's Billets. | 6 Feb. 44 | - | (A) |
| 4. | Villa Franco, Legnile. | 10 Mar. 44 | 66/10/3/44 | (C) |
| 5. | Officer's Billets. | 20 Apr. 44 | 89/28/4/44 | |
| 6. | 15 San Vito, Legnile. | 16 Nov. 44 | 11/21/3/44 | |
| 7. | 7 Reg. Sits. Officer's Billets for Italian Gds. | 13 Mar. 44 | 68/10/3/44 | (B) |
| 8. | Casa d'Armi No. 10000, Legnile. | 6 May 44 | - | (A) (D) |
| 9. | Local, Legnile. | 10 May 44 | - | (A) (D) |
| 10. | Local, Legnile. | 7 May 44 | - | (A) (D) |
| 11. | Local, Legnile. | - | - | (B) (D) |

A = Inventory of serials exists.

B = Serials taken over.

C = The office furniture was owned by two separate owners. The inventories were therefore made, but the furniture is now dispersed among several buildings.

D = No requisitions exist.

The Board recommends that: -

- (a) Serial 6 be turned over to the Italian authorities.
- (b) Requisition forms be obtained in respect of Serials 8 - 11 inclusive.
- (c) An inventory be completed for Serial 7 and agreed with owner.
- (d) The existing inventories for Serials 3 and 10 be agreed

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| | | | | |
|-----|--|------------|-------------|---------|
| 7. | Billets for Italian Cdn. Carabinieri.
Vila Nov. Legalle. | 15 May 44. | 11/24/5/44. | |
| 8. | Half of 34th Hosp.
Hospital, Legalle. | 15 May 44. | 68/19/3/44. | (D) |
| 9. | part only requisitioned as additional officers, M.I. room etc.
School, Legalle. | 6 May 44. | | (A) (D) |
| 10. | Requisition for 34th.
Villa Maria, Legalle. | 10 May 44. | | (A) (D) |
| 11. | Officers Billet.
Vila Nov. Legalle. | 7 May 44. | | (A) (D) |
| | Half of 34th Hosp. | | | (B) (D) |

A = Inventory of chattels exist.
B = Empty when taken over.

C = The office furniture was owned by two separate owners. Two inventories were therefore made, but the furniture is now dispersed among several buildings.
D = No requisitions exist.

The Board recommends that: -

- (a) Serial 6 be turned over to the Italian authorities. Requisition forms be obtained in respect of Serials 8 - 11 inclusive.
- (b) An Inventory be completed for Serial 5 and agreed with owner.
- (c) The existing inventories for Serials 3 and 10 be agreed with the owner.
- (d) First, as regards Serial 1, an Inventory be taken and agreed with the owner. (The Board read the proceedings of the Court of Inquiry convened to examine certain allegations as to improper use and handling for chattels, held under Provisionary of Maj General on 6 May 44.)

Subject to the unsatisfactory status of the Inventories as recorded above, Capt. HIGGS agreed to take over the buildings and their contents.

The Board takes the view that the responsibility for the unsatisfactory property and chattels at substations, is not that of the Camp Commandant. Accordingly no such properties were taken over by the Camp Commandant.

10. 5 June 44. CONCLUSIONS.
A certificate covering the cash handed over at para. 2 (b), 2 (c) and 3 above was prepared and signed in quadruplicate by the members of the Board.
(b) A certificate covering the stores etc., handed over at paras 5, 6, 7 and 8 above was prepared and signed in quadruplicate by the members of the Board.

Declassified E.O. 12356 Section 3.3/NND No. 785020

Signed

W. H. ...
.....Lt. Col. R.A.
PRESIDENT.

W. H. ...
.....Capt.
GUNNING CAMP COMMANDANT.

R. F. ...
.....Capt.
GUNNING CAMP COMMANDANT.

June 1944

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