ACC 10000/120/203

10000|120|203

AQ/71 Audit-Boards And Accounts AMIA
June 1944 - Mar 1945

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

3' 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 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 MMIA for the period ending 31st March 1945.

PRESIDENT - Maj.F.L.SHERWOOD

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

1. Attention of the Board is directed to K.R. 88(b). 6603

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.Fs.N.1814A and vouchers as required by the Board.

4. The Camp Commandant will provide A.Fs.A2.

KPA/hh

F.J.MOAKES Col.
D.A. & Q.M.G.
M.M.I.A.

DISTRIBUTION:

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

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

MMIA

01/71 21K (7
~~information~~

HQ ROME AREA ALLIED COMMAND
APO 794 US ARMY

Ref: 71A

5 Feb 45

Subject: Audit Inspection

Distribution: List 'B'

Lieut F. 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 OsC 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

6602

A.L. LOUDEN
Major
for Lt-Col
AA & QMG

ALL/eg

Land Forces Sub Commission A.C.
(M. M. I. A.) ROME
AQ/71

29 Dec 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 MMIA for the period ending Dec 31st, 1944.

President: Maj. [illegible] HYATT, Int Corps

Members: Capt. [illegible] HELBY, R.T.R. (R&G)
Lieut. [illegible] TREVELYAN, R. A.

1. Attention of the Board is directed to K.R. 88(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 AFs.N.1814 and vouchers as required by the Board.

4. The Camp Commandant will provide AFs.A2.

[illegible] Major

F. J. [illegible], Col.
DA & QMG,
M. M. I. A.

SPA/[illegible]

DISTRIBUTION:

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

6601

6601

Subject: - Audits.

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

21 Dec 44.

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

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. Conveaing order for Audit Board will be issued later.

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

SPA/ab

6600

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

-/1

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.I. Regiment Army Sub Commission (M.M.I.A)

For the quarter ending 31st October 1944

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	42	2	2	Cash in hand	80	6	4
Grand Total	£285	12	3	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.

6599

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.

C.Y.H[illegible]
CAPT.
CAMP COMMANDANT M.M.I.A.
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 ...

	£	s.	d.		£	s.	d.
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	42	2	2	Cash in hand	80	6	4
Grand Total	£285	12	3	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.

6599

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.

CAPT.
CAMP COMMANDANT M.M.K. 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.

	£	s.	d.
Cash in hand of officer i/c Fund per Cash Book (A.B.69)	80		
(a) *Add* since received	58		
	138		
(b) *Deduct* since paid and/or banked	53		
Actual cash produced to Audit Board (date 18/4/44) ... ... £	85	11	9

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

(*2070) Wt.28901/480 45,000 12/42 A.& E.W.Ltd. Gp.698 Forms/N.1514A/4.

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

Month received	Due from :	In respect of :	£	s.	d.
	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.

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.
	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 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 (Serj'ts.' Mess)		
Purchases :—			Sales (Officers' Mess) per Mess Bill Summary Book		
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 ...				6598	
Other Charges (if any)			Stock on hand (at cost price) at end of quarter per Balance Sheet		
Profit (_____% of Bar Takings or Sales)					
£			£		

MESSING ACCOUNT (Officers' and Serjeants' Messes).

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 (Serjts.' Mess)	
Purchases :—		Sales (Officers' Mess) per Mess Bill Summary Book	
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 ...			6598
Other Charges (if any)		Stock on hand (at cost price) at end of quarter per Balance Sheet	
Profit (______% of Bar Takings or Sales)			
£		£	

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 (Serjts.' 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* Amounts due at the end of last quarter	
Deduct unpaid bills at end of last quarter ...		Ration Cash Allowance	
Other charges (if any)		Other receipts (if any)	
		Stock on hand at end of this quarter ...	
Balance this side—in credit		Balance this side—overspent	
£		£	

BALANCE SHEET as at 31 October 1944

LIABILITIES	£	s.	d.	ASSETS	£	s.	d.
Creditors :— (Unpaid bills due to tradesmen and others)				Cash at Bank—Current % ... Cash in hand ... Petty Cash and Stamps in hand ...	80	6	4
Accumulated Fund— (i.e., Excess of Assets over Liabilities)	89	15	4	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) ...		9	9
	89	15	4		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.

CAMP COMMANDANT M.M.L.A.   *Officer i/c Fund*   18/11/1944 *Date*

CAPT.
CAMP COMMANDANT ~~M.M.L.A.~~

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 ...	JAC	SPA	[illegible]
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	JAC	SPA	[illegible]
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled...	JAC	SPA	[illegible]
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 ...	—	SPA	[illegible]
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	—	—	—

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

Debtors (Amounts due but not received) ...	
Stocks on hand (at cost) :—	
Wines and Spirits, etc.	
Messing	
Property (see Property Book)	£ 9 9
£89 15 4	£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.

CAMP COMMANDANT M.M.L.A. Officer i/c Fund 18/11/44 Date

CAPT.
CAMP COMANDANT ~~M.M.L.A.~~

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 ...	JHC	SPA	[illegible]
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	JHC	SPA	[illegible]
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	JHC	SPA	[illegible]
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 ...	—	SPA	[illegible]
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 observations made on A.F. A2)~~ find them correct in accordance with the information supplied to us.

Date 6 December 1944

[illegible] Maj President.
S P Archer Capt. Member.
E.L. Mount-Mason Capt. Member.

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

Approved [illegible] Colonel G.O.C., M.M.L.A. Commanding 33 Mil Miss Regiment.

Date 21 Dec 44

File Copy?

Confirmed to {PM C Board / Comf Comm

20 Dec 44 [initials]

1294/OMCP/150,000/8-42.

Army Form A 2.

PROCEEDINGS of an Audit Board

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

assembled at H.Q. Land Forces Sub Comm AC (MMIA) CMF.

on the 18 November 1944

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

by order of Maj. General L. Browning CB, OBE, MC.

Commanding Land Forces Sub Comm AC (MMIA)

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 751, et seq., King's Regulations, 1935.

for the purpose of Auditing the accounts of

MMIA. 'B' Mess A/cs

and P.R.I A/c MMIA

PRESIDENT.

Major. F. A. Cole. S. Lan. R.

MEMBERS.

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

Capt. E. L. Monck-Mason RASC

IN ATTENDANCE.

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 731, et seq., King's Regulations, 1935.

Commanding Land Forces Sub Comd Ac (MMIA)

for the purpose of Auditing the accounts of MMIA 'B' Mess A/cs and P.R.I A/c MMIA

PRESIDENT.

Major F. A. Cole. S. Lan R.

MEMBERS.

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

Capt. E. L. Monck-Mason RASC

IN ATTENDANCE.

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

P.R.I A/cs.

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

P.R.I. A/cs (cont)

2) The accumulated funds show a Credit Balance of £89-15-4, which is an increase of £54-16-4 during the period under review.

B. Mess. A/c

1). The books and A/cs as presented by the Treasurer were examined and checked in accordance with the instructions in A.F.N. 1514 (a).

2). The A/cs show 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 5,601 in the Maintenance account (Lire 6,265 having been spent on crockery during the period).

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

in accordance with the instructions in

AFN. 1514(a).

2). The Accs show 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 5.601 in the maintenance account (Lire 6,265 having been spent on crockery during the period).

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

Mess Guests 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 unforseen

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

1

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 'B' OFFICERS' MESS Regiment MILITARY MISSION ITALIAN ARMY

For the quarter ending 31 OCTOBER 1944.

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

RECEIPTS	~~£ s. d.~~ Lire	PAYMENTS	~~£ s. d.~~ Lire
(Classified headings only)		(Classified headings only.)	
Mess loans received	12800	Mess loans repaid	4800
Mess bills "	19880	Cash grants & goods to Bar a/c	133605
Cash from Bar "	156620	- ditto - to Messing a/c	37182
Sundry items	3293	Laundry, wages etc (Maint. a/c)	20186
		Sundries	5355
TOTAL RECEIPTS	192593	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 the 6596 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. C. Heggs Maj. Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR 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 (Maint. a/c)	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 the 6596 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. C. Heggs Maj. 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.

	BAR CASH	
Cash in hand of officer i/c Fund per Cash Book (A.B.69) ...	947 / 123,220	5325
(a) *Add* since received ...	124,167	169,600
		174,925
(b) *Deduct* since paid and/or banked ...	122,023	162,988
Actual cash produced to Audit Board (date 6 Dec 1944) ...	2,144	11,937

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

(22974) Wt.29047/449 45,000 12/42 A.& E.W.Ltd. Gp.698 Forms/E.1514A/4.

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

2

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

Month received	Due from:	In respect of:	Lire
ALL PAID NOV. 1944.	Philips 1050, Fleming 1250, Heggie 1075, Hall 105, Cann 1350, Cole 1350, Butterworth 1350, Craig 1300, Dobbs 675, Suys 925, Papineau 1075, Fox 1250, Selby 1250, Hyde 1300, Bird 1300, Pinkley 1350, Cooper 1250, Gregson 1225, Archer 1300, Morlick 1250, MonkMason 1300, Byatt 1350, Baumann 1350, Head 1275, Ward 1250, Rodino 700, Calveley 1000, Trevelyan 500, Clark 500, Pilkington 400, Hamilton 1300,	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:	Lire
	(1) Majs. Philips Fleming (1 Nov) Heggie Head Byatt Cann Cole Butterworth (21 Nov) Dobbs Baumann Suys Papineau Pinkley Gregson Hall Capts. Craig Fox Selby Hyde Bird Baxter Archer MonkMason Hamilton Lieuts. Cooper Morlick Ward Rodino	28 Mess Loans at 800 each	22400
NOV 14.	(2) Capt. Westbury	Due for Bills Paid	3161

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

	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 :	£ Lire
	(1) Majs. Philips Fleming (14 Nov) Heggie Head Byatt Cann Cole Butterworth (12 Nov) Dodd Baumann Suys Papineau Pinkley Gregson Hall Capts. Craig Fox Selby Hyde Bird Baxter Archer MonkMason Hamilton	28 Mess Loans at 800 each	22400
	Lieuts. Cooper Horlick Ward Rodino		
NOV 44.	(2) Capt. Westbury	Due for Bills Paid	3161
NOV 44.	(3) Maj. Head	Loan	6000
	(4) Mess tickets - Unredeemed (books sold less tickets redeemed at Bar)		8580
	Outstanding from previous periods :—		- - - -
	TOTAL shown opposite CREDITORS in the BALANCE SHEET	£	40141

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

BAR ACCOUNTS

PART I. (A.) CASH (6.6.44 - 25.9.44)

Expenditure	Lire.	Receipts	Lire.
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
	29451		29451

(B) BALANCE SHEET (at 25.9.44)

Liabilities		Assets	
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)

Expenditure		Receipts	
Stock at 6.6.44	31824	By tickets at Bar	5040
Purchases	26715	Credit Notes	8969
Rcd. 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	1636 6595
	91001		91001

Date: 23/11/44 Certified correct Westbury CAPT. Bar Member.

PART II. (A) CASH Major Baumann (B)

Expenditure		Lire	Receipts		Lire
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			
		56269			56269

(B.) CASH Major Head (H)

Cash to Mess Treas.		(H)	45385	Received per Maj. Baumann	(H)	22
Purchase of wine		(H)	56745	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	4000		4800			
Balance in credit		(H)	947			
			107877			107877

(C.) BALANCE SHEET (at 31.10.44)

Liabilities		Assets		
Unredeemed tickets (Books sold 116000 less Bar takings 107420)	8580	Stock at 31.10.44	(H)	26595
Mess loan Maj. Head	6000	Cash in Bar a/c	(H)	947

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: 2/ Nov Certified correct (for items marked B) [signature] Major, Bar Member.

6594

Date: 3/11/44 Certified correct (for items marked H) [signature] Major, Bar Member.

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

Expenditure		Lire	Receipts		Lire
Stock at 25.9.44		17336	Tickets (B & H)	107420	107689
Purchases (B)	10100	66845	Cash sale (B)	269	944
" (H)	56745		Credit notes (B)		26595
Recd NAAFI goods (B)	16395		Stock at 31.10.44 (H)		
- do - (H)	18923	35318			
Other goods (H)		260			
Expenses (B)	278	5078			
- do - (H)	4800				
Balance, in credit		10391			
		135228			135228

PART III

SUMMARY. Period 6.6.44 - 31.10.44

Profit on Bar (B & H period)	10391
Loss on Bar (Westbury period)	1636
	8755
Nett profit	

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

Date: 22/11/44 Certified correct W.C. Hegge Major, Mess Treasurer.

6393

STATEMENT OF MESS GUEST ACCOUNT

EXPENDITURE	LIRE	INCOME	Lire
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
	7769		7769

STATEMENT OF MAINTENANCE ACCOUNT

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

GENERAL ACCOUNT

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

6592

Date: 21/11/44 Certified Correct A.G. Heggie Maj Mess Treas.

MESSING ACCOUNTS

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

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.

G.L. Fox. Capt.
Messing Member.

Date: 7 Nov: 44

6594

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 %...	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 ...		31824	Bar Takings (Serjts.' Mess) Sales (Officers' Mess) per Mess Bill Summary Book ...	169339
Purchases :—			Free Supplies :—	
Bills paid this quarter per Cash Book (Abstract)...	64850		~~Entertainments~~ Credit Notes ...	3554
Payments per ~~Petty~~ Cash Book ... Bar ...	93560		Mess Guests ...	7769
Add unpaid bills at end of this quarter ...	NIL	158410		
Deduct unpaid bills at end of last quarter ...	NIL	(1400		
Other Charges (if any) Expenses ...		(5868	excluding Petty Cash 947 in Bar	
Profit (48 % of Bar Takings or Sales)		8755	Stock on hand (at cost price) at end of quarter per Balance Sheet ...	26595

d.

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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				
£	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 ...		31824	Bar Takings (Serjts.' Mess) Sales (Officers' Mess) per Mess Bill Summary Book ...		169339
Purchases :—			Free Supplies :—		
Bills paid this quarter per Cash Book (Abstract) ...	64850		~~Entertainments~~ Credit Notes		3554
Payments per ~~Petty~~ Bar Cash Book ...	93560		Mess Guests ...		7769
Add unpaid bills at end of this quarter ...	NIL	158410			
Deduct unpaid bills at end of last quarter ...	NIL				
Other Charges (if any) Expenses		(1400 (6868	excluding Petty Cash 947 in Bar		
Profit (4.8 % of Bar Takings or Sales)		8755	Stock on hand (at cost price) at end of quarter per Balance Sheet ...		26595
£		207257	£		207257

MESSING ACCOUNT (Officers' and Serjeants' Messes).

Stock on hand at end of previous quarter ...			Balance brought forward (in credit)		6590
Balance brought forward (overspent) ...			Messing charges (Officers' Mess) per Mess Bill Summary Book ...		36290
Purchases :—			Subscriptions (Serjts.' Mess) :—		
Bills paid this quarter per Cash Book (Abstract) ...	7605	—	Cash received this quarter	—	—
Payments per ~~Petty~~ Cash Book ...	30521		Add Amounts due but not received at end of quarter ...		
Add unpaid bills at end of this quarter ...	Nil		Credit for resale of Wine		1075
	38126	38126			
Deduct unpaid bills at end of last quarter ...	Nil		Deduct Amounts due at the end of last quarter ...	Nil	
			Ration Cash Allowance ...		
Other charges (if any) ...			Other receipts (if any) Cash returned		157
			Stock on hand at end of this quarter ...		Nil
Balance this side = in credit ...			Balance this side = overspent ...		604
£		38126	£		38126

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4

BALANCE SHEET as at 31 OCTOBER 44.

LIABILITIES.	Lire	ASSETS.	Lire
Creditors :— (Unpaid bills due to tradesmen and others)	40141	Cash at Bank—Current a/c ...	5335
		Cash in hand ...	947
		Petty Cash ~~and Stamps in hand~~ in Bar a/c	
		Deposit Accounts—	
		At Bank ...	- - - -
		Post Office Savings ...	- - - -
Accumulated Fund— (i.e., Excess of Assets over Liabilities) ...	26631	Investments at cost (detailed) ...	- - - -
		Debtors (Amounts due but not received) ...	33905
		Stocks on hand (at cost) :—	26595
		Wines and Spirits, etc. ...	- - - -
		Messing ...	
		Property (see Property Book) ...	
L.	66772	L.	66772

NOTE. The Accumulated Fund at date of last Balance Sheet was Lire 27993 / 1,261

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 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 ...	JHC	FPH	[illegible]
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	JHC	FPH	[illegible]
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	JHC	FPH	[illegible]
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...	JHC	FPH	[illegible]
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 ...	JHC	FPH	[illegible]
11. List of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with ...	JHC	FPH	[illegible]

NOTE The Accumulated Fund at date of last Balance Sheet was Lcr 23599 1941		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 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	HHC	SPA	[illegible]
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents	HHC	SPA	[illegible]
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled	HHC	SPA	[illegible]
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills	HHC	SPA	[illegible]
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	HHC	SPA	[illegible]
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	HHC	SPA	[illegible]

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 6 December 1944

H. H. Koenig. Lt. Col. R. President.

S. P. Barber Capt. Member.

E. C. Monroe-Manners Capt. R.A.S.C. Member.

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

Approved F. F. Noakes. Colonel Commanding 33 Mel Maint Regiment.

O.C. 33 M.M.L.A.

Date 21 Dec 44.

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

1

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.I Regiment Hmy Sub Commission (M.M.I.A)

For the quarter ending 31st October 1944

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	42	2	2	Cash in hand	80	6	4
Grand Total	285	12	3	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.

Capt.
S. F. H[illegible]
Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH 6589

	£	s.	d.		£	s.	d.
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	42	2	2	Cash in hand	80	6	4
Grand Total	285	12	3	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.

CAPT. M.M.
CAMP COMMANDANT

Officer i/c Fund.

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

	£	s.	d.
Cash in hand of officer i/c Fund per Cash Book (A.B.69) ...	80	6	4
(*a*) *Add* since received ...	58	10	6
	138	16	10
(*b*) *Deduct* since paid and/or banked ...	53	5	1
Actual cash produced to Audit Board (date.............................) ...	85	11	9

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

(P23976) Wt.30802/416 41,000 12/41 C.&E.W.Ltd. Gp.498 Forms/K1514A/4.

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

Month received	Due from :	In respect of :	£	s.	d.
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.

			£	s.	d.
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.
8260 6260					
	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.

R... Alec (cont.)

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 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 (Serjts.' Mess) ...	
		Sales (Officers' Mess) per Mess Bill 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) ...			
Profit (........% of Bar Takings or Sales)		Stock on hand (at cost price) at end of quarter per Balance Sheet ...	

6588

	£		
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 (Serjts.' Mess) ...	
Purchases :—		Sales (Officers' Mess) per Mess Bill Summary Book ...	
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) ...		Stock on hand (at cost price) at end of quarter per Balance Sheet ...	
Profit (______% of Bar Takings or Sales)			
£		£	

6588

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 (Serjts.' 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 ...	
		Ration Cash Allowance ...	
Other charges (if any) ...		Other receipts (if any) ...	
Balance this side—in credit ...		Stock on hand at end of this quarter ...	
		Balance this side—overspent ...	
£		£	

BALANCE SHEET as at 31st October 1944

LIABILITIES	£	s.	d.	ASSETS	£	s.	d.
Creditors:— (Unpaid bills due to tradesmen and others)				Cash at Bank—Current a/c ...	80	6	4
				Cash in hand ...			
				Petty Cash and Stamps in hand			
				Deposit Accounts—			
				At Bank ...			
Accumulated Fund— (i.e., Excess of Assets over Liabilities) ...	89	15	4	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) ...	9	9	
	£89	15	4		£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.

CAPT. [illegible] Officer i/c Fund   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 ...	JRG	SPA [illegible]
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents ...	JRG	SPA [illegible]
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	JRG	SPA [illegible]
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 ...	JRG	SPA [illegible]

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

Investments at cost (detailed) ...	
Debtors (Amounts due but not received) ...	
Stocks on hand (at cost):—	
Wines and Spirits, etc. ...	
Messing ...	
Property (see Property Book) ...	1 9 9
£ 89 15 4	£ 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.

Capt. Officer i/c Fund 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 ...	JAC	SPA ELMM
4. Cash receipts checked with registers, Stock book, Contracts for By Products and Swill or other original documents ...	JAC	SPA ELMM
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled ...	JAC	SPA ELMM
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	SPA ELMM
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 observations made on A.F. A2)~~ find them correct in accordance with the information supplied to us.

Date 6 December 1944

Maj. President.

S P Archer Capt. Member.

E. L. Morrell-Mason Capt. Member.

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

Approved Colonel for MAJ-GEN. Commanding 33 Med Mission Regiment.

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

B Mess A/cs (cont)

4) (cont) – unforseen liabilities in the event of a wind-up.

5). The Board recommends that in future the Bar A/c should be kept in a manner which will show a more systematic and clear record of transactions. The Bar member has already agreed to institute a Daily Bar Stock Sheet and Cash Book. This will ensure that a clearer record of all transactions will be maintained.

J. H. C[illegible] Maj R. Lan. R. President

S P Archer Capt RA
E.L. Monck-Mason Capt R.A.S.C.
} Members

0387

Actioned

To. Treasurer A Mess.
20 Dec for File

6

1254a/GHQP.150,000/1-42.

Army Form A 2

PROCEEDINGS of an Audit Board.

*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 791, et seq., King's Regulations, 1935.

assembled at H.Q. Land Forces Sub Commn A.C. (MMIA) CMF

on the 18th November 1944

by order of Maj. Genl L. Browning C.B. O.B.E. M.C

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

for the purpose of Auditing the accounts of

MMIA "A" MESS A/cs.

and A MESS NAAFI A/c.

PRESIDENT.

Major F. A. Cole S. Lan. R.

MEMBERS.

Capt. J. G. Bird Green Howards

Capt. S. P. Archer R.A.

IN ATTENDANCE.

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 751, et seq., King's Regulations, 1935.

on the 18th November 1944

by order of Maj. Genl. L. Browning C.B. O.B.E. M.C

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

for the purpose of Auditing the accounts of

MMIA "A" MESS A/cs.

and A MESS NAAFI A/c.

PRESIDENT.

Major F. A. Cole S. Lan. R.

MEMBERS.

Capt. J. G. Bird Green Howards. 6586

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.

2. The 'A' Mess A/cs show that the funds at 31st Oct 1944 were in credit [illegible]

[illegible] in Rules of Procedure 124-125A, and especially to Rule 125A (B); also to paragraph 751, et seq., King's Regulations, 1935.

for the purpose of Auditing the accounts of MMIA "A" MESS A/cs. and "A" MESS NAAFI A/c.

PRESIDENT.

Major F. A. Cole S. Lan. R.

MEMBERS.

Capt. J. G. Bird Green Howards 1586

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.

2. The "A" Mess A/cs show that the Funds at 31st Oct 1944 were in credit in the sum of Lire 32,336,

2. (cont) 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 £4-3-2½ due to the O.R. Staff at 'A' mess.

J.H.C[illegible] Maj. [illegible] R. President

J.J. [illegible], Capt. Green Howards }
S.P. Archer Capt. R.A. } members

18th November 1944.

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 ~~quarter~~ five months ending 31 October 1944

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

RECEIPTS.	£ s. d. Lire	PAYMENTS.	£ s. d.
(Classified headings only).		*(Classified headings only.)*	
Mess Guests	4,725	Messing	33,685
Messing	25,493	Property & Maintenance	12,901
Property & Maintenance	7,225	Wine & Tobacco	52,949
Wine & Tobacco	36,079	General	100
General	884	Sundry Creditors	17,259
Sundry Debtors	5,053		
Sundry Creditors	27,415		6585
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 L	116,874	Grand Total L	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.

[illegible] Capt. 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 ... ... — — —

[illegible]	4,725	Messing	33,685
Messing	25,493	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	5,053		6585
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 L	116,874	Grand Total L	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.

[illegible] Capt. 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) :—

No bank account

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) ...	Nil
(a) *Add* since received ...	94,815
(b) *Deduct* since paid and/or banked ...	94,552
Actual cash produced to Audit Board (date ....) ... Lire ... L	263

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

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. Lire
	Major Gen. L.	BROWNING	Mess Bill	4,096
	Col.	KERR	" "	1,840
	Col.	PIDSLEY	" "	2,579
	Col.	NOAKES	" "	2,875
	Lt. Col.	MORIARTY	" "	482
	Lt. Col.	SHIPLEY	" "	1,568
	Capt.	CLAYTON	" "	4,035
	Lt. Col.	PERCEVAL	" "	3,587
	Lt. Col.	HOWARD	" "	1,699
	Lt. Col.	INGLEDEW	" "	2,476
	O.R.'s		Washing	560
	TOTAL shown opposite DEBTORS in the BALANCE SHEET ... ... Lire			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:	£ s. d. Lire
November 1944	Cpl	Wilson	Mess Wages	600
"		Lorenzo	" "	600
"		Stanley	" "	200
"		Washerwoman	" "	1,850
November 1944				
1,000 Lire	Maj. Gen.	L. BROWNING	Mess Loans	1,800
1,000	Col.	C. P. KERR	" "	1,800
----	Col.	W. PIDSLEY	" "	800
1,000	Col.	J. F. NOAKES	" "	1,800
1,000	Lt. Col.	G. SHIPLEY	" "	1,800
5,978	Capt.	C. CLAYTON	" "	6,776
1,000	Lt. Col.	B. PERCEVAL	" "	1,800
----	Lt. Col.	S. INGLEDEW	" "	800

Capt.	CLAYTON	" "	4,035
Lt. Col.	PERCEVAL	" "	3,587
Lt. Col.	HOWARD	" "	1,699
Lt. Col.	INGLEDEW	" "	2,476
O.R.'s		Washing	560
TOTAL shown opposite DEBTORS in the BALANCE SHEET ... ... Lire ... £			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:	£ s d Lire
November 1944	Cpl Wilson	Mess Wages	600
"	Lorenzo	" "	600
"	Stanley	" "	200
"	Washewomen	" "	1,850
November 1944			
1,000 Lire	Maj. Gen. L. BROWNING	Mess Loans	1,800
1,000	Col. C. P. KERR	" "	1,800
----	Col. W. PIDSLEY	" "	800
1,000	Col. J. F. NOAKES	" "	1,800
1,000	Lt. Col. G. SHIPLEY	" "	1,800
5,978	Capt. C. CLAYTON	" "	5,776
1,000	Lt. Col. B. PERCEVAL	" "	1,800
----	Lt. Col. S. INGLEDEW	" "	800
	Outstanding from previous periods:—		
TOTAL shown opposite CREDITORS in the BALANCE SHEET ... Lire ... £			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.

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

Bar ____________	16,476 Lire
Messing ________	2,574 "
Property ________	8,115 "

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

[illegible]

18/11/44

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	4,557	Bar Takings (Serjts.' Mess) Sales (Officers' Mess) per Mess Bill Summary Book	52,936
Purchases :— Bills paid this quarter per Cash Book (Abstract)... Payments per Petty Cash Book	52,949	Free supplies :— Entertainments ... ... Mess Guests	
Add unpaid bills at end of this quarter ...			
Deduct unpaid bills at end of last quarter ...			
Other Charges (if any) ...			
Profit (23 % of Bar Takings or Sales)	12,306	Stock on hand (at cost price) at end of	

6583

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		4,957	Bar Takings (Serjts.' Mess) Sales (Officers' Mess) per Mess Bill Summary Book		53,936
Purchases :— Bills paid this quarter per Cash Book (Abstract)		52,949	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					6583
Other Charges (if any)					
Profit (23 % of Bar Takings or Sales)		12,506	Stock on hand (at cost price) at end of quarter per Balance Sheet		16,476
L £		70,412	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 (overspent)		--	Messing charges (Officers' Mess) per Mess Bill Summary Book		32,718
Free Ordnance issue		3,540			
Purchases :— Bills paid this quarter per Cash Book (Abstract)	46,586	—	Subscriptions (Serjts.' Mess) Cash received this quarter		—
Payments per Petty Cash Book			*Add* Amounts due but not received at end of quarter	12,665	
Add unpaid bills at end of this quarter	3,250				12,665
	49,836	49,836			
Deduct unpaid bills at end of last quarter			*Deduct* Amounts due at the end of last quarter		
			Ration Cash Allowance		
Other charges (if any)			Other receipts (if any)		
			Stock on hand at end of this quarter		10,689
Balance this side—in credit		996	Balance this side—overspent		
L		56,072	L		56,072

BALANCE SHEET as at 31 October 1944

LIABILITIES	Lire	ASSETS	Lire
Creditors — (Unpaid bills due to tradesmen and others)	20,626	Cash at Bank—Current a/c ... Cash in hand ...	Nil
		Petty Cash and Stamps in hand ...	
		Deposit Accounts—	
Accumulated Fund— (i.e., Excess of Assets over Liabilities) ...	32,336	At Bank ...	
		Post Office Savings ...	
		Investments at cost (detailed) ...	
		Debtors (Amounts due but not received) ...	25,797
		Stocks on hand (at cost) :—	
		Wines and Spirits, etc. ...	16,476
		Messing ...	2,574
		Property (see Property Book) ...	8,115
L	52,962	L	52,962

NOTE.
The Accumulated Fund at date of last Balance Sheet was L [redacted] 15,214

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.

Clive Chaplin Capt Officer i/c Fund 18.XI.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 ...	✓	SPH	JB
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	✓	SPH	JB
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...	✓	SPH	JB
7. Certified list of stock on hand examined and computations and additions checked ...	✓	SPH	JB
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 ...	✓	SPH	JB
10. Mess Bill Summary Book (Officers' Mess) examined and checked ...	✓	SPH	JB

The Accumulated Fund at date of last Balance Sheet was £ ~~[illegible]~~ 5,294		Stocks on hand (at cost) :—	
		Wines and Spirits, etc.	16,475
		Messing	2,574
		Property (see Property Book)	8,115
	£ 52,962		£ 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.

Clive Clayton Capt. Officer i/c Fund 18.XI.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	✓	SPA	JB
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	✓	SPA	JB
7. Certified list of stock on hand examined and computations and additions checked	✓	SPA	JB
8. Deposit receipt books examined and compared with the figures in the Balance Sheet	✓	SPA	JB
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	✓	SPA	JB
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records	✓	SPA	JB

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

F. H. [illegible] Maj. R. [illegible] President.

J. Bird, Capt. Green Howards Member.

S. P. Archer Capt. Member.

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

Approved [illegible] for MAJ-GEN. Commanding _______ Regiment.

Date 21 Dec 44 G.O.C. M.N.L.A.

1

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 MMIA 'A' MESS NAAFI A/C Regiment

For the quarter ending 31 October 1944

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.Rs	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.

6582

C.W.J. Clayton Capt. 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 ...

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

	£	s.	d.		£	s.	d.
[illegible]	2	4	2	Other Purchases	•	1	-
Gross " " O.Rs	39	17	2	Discount on Gross Sales to Officers' Mess		4	1
Sundry Recipt		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.

C. W. Clayton Capt. Officer i/c Fund. 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 ...			
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.

	£	s.	d.
Cash in hand of officer i/c Fund per Cash Book (A.B.69)	4	3	2½
(a) *Add* since received	13	19	4½
	18	2	7
(b) *Deduct* since paid and/or banked	13	1	7
Actual cash produced to Audit Board (date 18 XI 44) ... £	5	1	0

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

(P23976) Wt.20067/410 12,000 11/41 A.& E.W.Ltd. Gp.698 Forms/N1513A/4

2 (cont) This is an increase since the

2

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			

			£	s.	d.
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			
	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 a/c...		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 on hand at end of previous quarter... ...		Bar Takings (Serjts.' Mess)	
Purchases :—		Sales (Officers' Mess) per Mess Bill Summary Book	
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 ...		None	
Other Charges (if any)		Stock on hand (at cost price) at end of quarter per Balance Sheet	
Profit (________% of Bar Takings or Sales)			
£		£	

6581

	£		£
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 on hand at end of previous quarter		Bar Takings (Serjts.' Mess)	
Purchases :—		Sales (Officers' Mess) per Mess Bill Summary Book	
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 ...		None	
Other Charges (if any)			
Profit (.........% of Bar Takings or Sales)		Stock on hand (at cost price) at end of quarter per Balance Sheet	6581
£		£	

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 (Serjts.' 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 ...		None	
Deduct unpaid bills at end of last quarter ...		*Deduct* Amounts due at the end of last quarter	
		Ration Cash Allowance	
Other charges (if any)		Other receipts (if any)	
		Stock on hand at end of this quarter ...	
Balance this side—in credit		Balance this side=overspent	
£		£	

BALANCE SHEET as at 31 5 44

LIABILITIES	£	s.	d.	ASSETS	£	s.	d.
Creditors :— (Unpaid bills due to tradesmen and others)				Cash at Bank—Current a/c ...			
				Cash in hand ...	4	3	2½
				Petty Cash and Stamps in hand ...			
				Deposit Accounts—			
				At Bank ...			
Accumulated Fund— (i.e., Excess of Assets over Liabilities) ...	4	3	2½	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.

[illegible] 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 ...	NIL	—
2. Counterfoils for outstanding cheques seen ...	NIL	—
3. Cash and Petty Cash checked ...	JHC	SPH
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 ...	JHC	[illegible]
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	—

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. ...			
				Messing ...			
				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.

[signature] 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 ...	NIL	—
2. Counterfoils for outstanding cheques seen ...	NIL	—
3. Cash and Petty Cash checked ...	[initials]	SPA [initials]
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 ...	[initials]	[initials]
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 to us.

Date 18 November 1944

[signature] Maj. [illegible] President.

[signature] Capt. [illegible] Member.

[signature] Capt. RA. Member.

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

Approved [signature] Colonel for MAJ-GEN. G.O.C., M.M. [illegible] Commanding — 33 Mil Mis Regiment.

Date 21 Dec 44

6580

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

4

Land Forces Sub Comm. A.C.
(M. M. I. A.)
R O M E
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. O. BIRD, during the sitting of the board,

Capt H.L. MONCK MASON, R.A.S.C.

is hereby appointed as an additional member of the Board.

F. J. Noakes

F. J. NOAKES, Col.,
DA & QMG,
M. M. I. A.

SFA/wk

President	1
Capt Monck Mason	1
War Diary	2
File	1

6579

6579

[redacted]

3/1

Wt. W21314/1974 400,000 10/42 K.A.H. Ltd. Forms A 2/4

Army Form A 2.

*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 764, et seq., King's Regulations, 1940.

PROCEEDINGS of an Audit Board

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., O.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 NAAFI A/c.

PRESIDENT.

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

MEMBERS.

Capt. J. C. 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/cs 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 L4-3-2-1/2 due to the O.R. Staff at "A" MESS.

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

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

18 November 1944

1

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 ~~quarter~~ five months ending 31 October 19 44

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

RECEIPTS	£ s. d. Lire	PAYMENTS	£ s. d.
(Classified headings only).		*(Classified headings only.)*	
Mess Guests	4,725	Messing	33,685
Messing	25,495	Property & Maintenance	12,901
Property & Maintenance	7,225	Wine & Tobacco	52,949
Wine & Tobacco	36,079	General	100
General	884	Sundry Creditors	17,239
Sundry Debtors	5,068		
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	L 116,874	Grand Total	L 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.

[illegible] Officer i/c Fund.

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

6577

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

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

Property & Maintenance	7,215	Wine & Tobacco	52,949
Wine & Tobacco	36,079	General	100
General	384	Sundry Creditors	17,239
Sundry Debtors	5,053		
Sundry Creditors	27,415		
TOTAL RECEIPTS	106,874	TOTAL PAYMENTS	115,874
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	L 116,874	Grand Total	L 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.

Curtis Clayton Capt Officer i/c Fund.

RECONCILIATION OF BANK PASS BOOK (OR STATEMENT) WITH BANK BALANCE PER CASH BOOK 6577

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) :—

No bank account

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)	Nil
(a) *Add* since received	24,815
(b) *Deduct* since paid and/or banked	24,552
Actual cash produced to Audit Board (date) ... ... Lire x	263

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

(T2874) W.38967/446 45,000 12/42 A.& E.W.Ltd. Gp.698 Forms/N1314A/4.

[redacted]

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

Month received	Due from:		In respect of:	£ s d Lire
November 1944	Major Gen. L.	BROWNING	Mess Bill	4,096
	Col.	KERR	" "	1,840
	Col.	FIDSLEY	" "	2,579
	Col.	NOAKES	" "	2,875
	Lt. Col.	MORIARTY	" "	482
	Lt. Col.	SHIPLEY	" "	1,568
	Capt.	CLAYTON	" "	4,035
	Lt. Col.	PERCEVAL	" "	3,587
	Lt. Col.	HOWARD	" "	1,699
	Lt. Col.	INGLEDEW	" "	2,476
	O.R.'s		Washing	560
	TOTAL shown opposite DEBTORS in the BALANCE SHEET		Lire	£ 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:	£ s d Lire
November 1944	Cpl Wilson		Mess Wages	600
"	Lorenzo		" "	600
"	Stanley		" "	200
"	Washerwoman		" "	1,850
November 1944				
1,000 Lire	Maj. Gen. L.	BROWNING	Mess Loans	1,800
1,000	Col.	C. P. KERR	" "	1,800
———	Col.	W. FIDSLEY	" "	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. PERCEVAL	" "	1,800
———	Lt. Col.	S. INGLEDEW	" "	800

Lt. Col. [illegible] Washing 560
O.R.'s

TOTAL shown opposite DEBTORS in the BALANCE SHEET ... ... Lire x 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
"	Washerwoman	" "	1,850
November 1944			
1,000 Lire	Maj. Gen. L. BROWNING	Mess Loans	1,800
1,000	Col. C. P. KERR	" "	1,800
[illegible]	Col. W. PIDSLEY	" "	800
1,000	Col. J. F. NOAKES	" "	1,800
1,000	Lt. Col. G. SHIPLEY	" "	1,800
5,976	Capt. G. CLAYTON	" "	6,776
1,000	Lt. Col. B. PERCIVAL	" "	1,800
——	Lt. Col. S. INGLEDEW	" "	800
	Outstanding from previous periods:—		

TOTAL shown opposite CREDITORS in the BALANCE SHEET ... ... Lire x 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.

PETTY CASH (Details in Petty Cash Book.)

Balance in hand at the end of the previous quarter		Payments this quarter (under main headings only) None	
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 ... 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	4,957	Bar Takings (Serjts.' Mess) ... ... Sales (Officers' Mess) per Mess Bill Summary Book	53,936
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 ...	52,949	Free Supplies :— Entertainments ... ... Mess Guests	6576
Other Charges (if any)			
Profit (23 % of Bar Takings or Sales)	12,506	Stock on hand (at cost price) at end of quarter per Balance Sheet ...	16,476
L	70,412	L	70,412

Deposits this quarter ...		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 ...	4,957	Bar Takings (Serjts.' Mess) ... Sales (Officers' Mess) per Mess Bill Summary Book ...	53,936
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 ...	52,949	Free Supplies :— Entertainments ... Mess Guests ...	
			6576
Other Charges (if any) ...		Stock on hand (at cost price) at end of quarter per Balance Sheet ...	16,476
Profit (25 % of Bar Takings or Sales)	12,506		
L £	70,412	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 (overspent) ...		--	Messing charges (Officers' Mess) per Mess Bill Summary Book ...		32,718
Free Ordnance issue		3,540			
Purchases :— Bills paid this quarter per Cash Book (Abstract)...	46,586		Subscriptions (Serjts.' Mess): Cash received this quarter		
Payments per Petty Cash Book ...			*Add* Amounts due but not received at end of quarter ...	12,665	
Add unpaid bills at end of this quarter ...	3,250				12,665
	49,836	49,836			
Deduct unpaid bills at end of last quarter ...			*Deduct* Amounts due at the end of last quarter ...		
			Ration Cash Allowance ...		
Other charges (if any) ...			Other receipts (if any) ...		
			Stock on hand at end of this quarter ...		10,689
Balance this side—in credit ...		996	Balance this side—overspent ...		
L £		56,072	L £		56,072

BALANCE SHEET as at 31 October 1944

LIABILITIES	Lire	ASSETS	Lire
Creditors :— (Unpaid bills due to tradesmen and others)	20,626	Cash at Bank—Current a/c ... Cash in hand ... Petty Cash and Stamps in hand	Nil
		Deposit Accounts—	
Accumulated Fund— (i.e., Excess of Assets over Liabilities) ...	32,336	At Bank ...	
		Post Office Savings ...	
		Investments at cost (detailed) ...	
		Debtors (Amounts due but not received) ...	25,797
		Stocks on hand (at cost) :—	
		Wines and Spirits, etc. ...	16,476
		Messing ...	2,574
		Property (see Property Book) ...	8,115
£	52,962	£	52,962

NOTE.
The Accumulated Fund at date of last Balance Sheet was £ ~~[illegible]~~ 15294

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] Capt Officer i/c Fund 18 XI 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 ...		SPA [initials]
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 ...		SPA [initials]
7. Certified list of stock on hand examined and computations and additions checked ...		SPA [initials]
8. Deposit receipt books examined and compared with the figures in the Balance Sheet ...		SPA [initials]
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 ...		SPA [initials]
		SPA [initials]

NOTE. The Accumulated Fund at date of last Balance Sheet was £ 15,294			Stocks on hand (at cost) :—	
			Wines and Spirits, etc.	16,475
			Messing	2,574
			Property (see Property Book)	8,115
			£	52,962
£	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.

[illegible] Capt Officer i/c Fund   18.XI.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 [illegible]
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 [illegible]
6. Entries in stock book verified with invoices etc., for goods received, including unpaid bills ...		PA [illegible]
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 [illegible]
10. Mess Bill Summary Book (Officers' Mess) examined and checked		PA [illegible]
11. Lists of amounts due (Debtors) and unpaid bills, etc. (Creditors) examined and checked with original records		PA. [illegible]

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

[illegible] Maj. [illegible] President.

[illegible] Capt. Green Howards Member.

[illegible] Archer Capt. Member.

† 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" Mess MMIA was valued at:-

Bar ___________	16,476 Lire
Messing ___________	2,574 "
Property ___________	8,115 "

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

C.W.B. Chaytor Capt.

18/11/44

6573

6575

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

1

REGIMENTAL FUNDS

Army Form N 1814A

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 [illegible] "A" MESS NAAFI A/C Regiment

For the quarter ending 31 October 1944

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.Rs	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.

[illegible signature] Officer i/c Fund. 6574

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

	£	s.	d.		£	s.	d.
[illegible]	[illegible]	4	2	[illegible] Purchases		[illegible]	[illegible]
Sundry Receipt	39	17	2	Discount on Gross Sales to Officers' Mess		1	-
		3	3			4	1
TOTAL RECEIPTS	65	3	6¼	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	2¼
Grand Total £	65	3	6¼	Grand Total £	65	3	6¼

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

[illegible] Capt 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.

	£	s.	d.
Cash in hand of officer i/c Fund per Cash Book (A.B.69)	4	3	2¼
(a) *Add* since received	13	19	4¾
	18	2	7
(b) *Deduct* since paid and/or banked	13	1	7
Actual cash produced to Audit Board (18 XI 44) ... ... £	5	1	0

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

(P85378) Wt.28007/416 45,000 12/40 A.& E.W.Ltd. Gp.694 Forms/A.B.144A/4.

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			

			£	s.	d.
	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			
	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 a/c ...		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 on hand at end of previous quarter ...		Bar Takings (Serjts.' Mess) ...	
Purchases:—		Sales (Officers' Mess) per Mess Bill Summary Book ...	
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 ...		None	
Other Charges (if any) ...			
Profit (____% of Bar Takings or Sales)		Stock on hand (at cost price) at end of quarter per Balance Sheet ...	
	£		£

6573

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 on hand at end of previous quarter ...	Bar Takings (Serjts.' Mess) ...	
	Sales (Officers' Mess) per Mess Bill 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 ...	None	
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 ...	6573
Profit (.........% of Bar Takings or Sales)		
£	£	

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 (Serjts.' 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 ...	None
Deduct unpaid bills at end of last quarter ...	*Deduct* Amounts due at the end of last quarter ...
	Ration Cash Allowance ...
Other charges (if any) ...	Other receipts (if any) ...
	Stock on hand at end of this quarter ...
Balance this side—in credit ...	Balance this side—overspent ...
£	£

4

BALANCE SHEET as at 9.5.44

LIABILITIES	£	s.	d.	ASSETS	£	s.	d.
Creditors :—				Cash at Bank—Current % ...			
(Unpaid bills due to tradesmen and others)				Cash in hand ...	4	3	2½
				Petty Cash and Stamps in hand ...			
				Deposit Accounts—			
Accumulated Fund—				At Bank ...			
(i.e., Excess of Assets over Liabilities)	4	3	2½	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.

[illegible] *Officer i/c Fund* 13 Nov 44 *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 ...	[illegible]	[illegible]
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 ...	[illegible]	[illegible]
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) ...	
£ 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.

[signature] 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 ...	Nil	—
2. Counterfoils for outstanding cheques seen ...	Nil	—
3. Cash and Petty Cash checked ...	[initials]	[initials]
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...	[initials]	[initials]
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 to us.

Date 18 November 1944

[signature] Major ... President.

[signature] Capt. ... Member.

[signature] Capt. RA Member.

† 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

3

Military Mission Italian Army,
R O M E
A4/71

31 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 S.Lan.R.

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

1. Attention of the Board is directed to K.R. 86(b).

2. Proceedings in triplicate will be handed to A/Q Branch upon completion.

3. Officers i/c Accounts will be responsible for the production of AFs.N.1514A and vouchers as required by the Board.

4. The Camp Commandant will provide AFs.A2.

F.J.HOARE 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 Comdt	1
War Diary	2
File	1

See folio 4

6572

FILE 2
/PA

1244. GHQP 100,000 4-42

Army Form A 2.

*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 751, et seq., King's Regulations, 1935.

PROCEEDINGS of a* AUDIT BOARD

assembled at HQ. MMIA.

on the 21st day of August 1944

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

General Officer Commanding MMIA.

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

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

PRESIDENT.

MAJOR F.A.COLE S.Lan.R.

MEMBERS.

CAPT. S.P.ARCHER R.A.

CAPT. J. .BIRD Green Howards.

6571

IN ATTENDANCE.

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

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 751, et seq., King's Regulations, 1935.

by Order of Maj.General [illegible] D.S.O., O.B.E., M.C.

General Officer Commanding MMIA.

for the purpose of auditing the accounts of P.R.I. M.M.I.A. for the Quarter ended June 30th 1944.

PRESIDENT.

MAJOR F.A.COLE S.Lan.R.

MEMBERS.

CAPT. S.P.ARCHER R.A.

CAPT. J. .BIRD Green Howards.

6571

IN ATTENDANCE.

CAPT. G.S.HYDE, Pioneer Corps.
P.R.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 shews only transactions in relation to monies received as discount on purchases from N.A.A.F.I.

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.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.

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)

6570

BALANCE per Cash Book (included in the Balance Sheet) £

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

	£	s	d		£	s	d
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.

C. F. Hyde[?] 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):—	6570
BALANCE per Cash Book (included in the Balance Sheet)	£

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

	£	s	d
Cash in hand of officer i/c Fund per Cash Book (A.B.69)	42	2	2
(a) Add since received	10	9	7
	52	11	9
(b) Deduct since paid and/or banked		13	0
Actual cash produced to Audit Board (date 21st August 1944	51	18	9

= Lires 20,775

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

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.

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.

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.
	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.

CERTIFICATE

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

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

21 Aug 44

6569

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 (Sjts' Mess)	
Purchases:—			Sales (Officers' Mess) per Mess Bill Summary Book	
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)			Stock on hand (at cost price) at end of quarter per Balance Sheet	
Profit (% of Bar Takings or Sales)				
£			£	

MESSING ACCOUNT (Officers' and Serjeants' Messes)

... forward (in credit) ...

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

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 (Sjts' Mess)	
Purchases—		Sales (Officers' Mess) per Mess Bill Summary Book	
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)		Stock on hand (at cost price) at end of quarter per Balance Sheet	
Profit (% of Bar Takings or Sales)			
£		£	

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 (Sjts' 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 amounts due at the end of last quarter	
DEDUCT unpaid bills at end of last quarter		Ration Cash Allowance	
Other charges (if any)		Other receipts (if any)	
Balance this side—in credit		Stock on hand at end of this quarter	
		Balance this side—overspent	
£		£	

6568

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	42	2	2
				Petty Cash and Stamps in hand			
Accumulated Fund—				Deposit Accounts—			
				At Bank			
(i.e., Excess of Assets over Liabilities)	54	19	0	Post Office Savings			
				Investments at cost (detailed)			
NOTE.				Debtors (amounts due but not received)			
				Stocks on hand (at cost):—			
The Accumulated Fund at date of last Balance Sheet was £ 32 8 11				Wines and Spirits, etc.		16	10
				Messing			
				Property (see Property Book)	12	0	0
£	54	19	0	£	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] Officer i/c Fund. 21/8/44 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.	JAC	SPA
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents.	JAC	SPA
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled.	JAC	SPA
6. Entries in stock book verified with invoices, etc., for goods received, including unpaid bills.	JAC	SPA
7. Certified list of stock on hand examined and computations and additions checked.	JAC	SPA
~~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	SPA
~~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.

The Accumulated Fund at date of last Balance Sheet was £ 32 8 11		Stocks on hand (at cost):	
		Wines and Spirits, etc.	1 16 10
		Messing	
		Property (see Property Book)	42 0 0
	£ 154 19 0		£ 154 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. 21/8/44 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.	JA PA
4. Cash receipts checked with registers, Stock book, Contracts for By-Products and Swill or other original documents.	JA PA
5. Payments verified with receipts obtained for same, and receipts and other vouchers cancelled.	JA PA
6. Entries in stock book verified with invoices, etc., for goods received, including unpaid bills.	JA PA
7. Certified list of stock on hand examined and computations and additions checked.	JA 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.	JA PA
~~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.

Date 24 August 44 President.

Member.

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

Approved Commanding Regiment.

Date

PSSN/B81 11-43 10,000

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

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

F.H. Cox Maj. S. Lan. R. PRESIDENT

S.P. Archer Capt. R.A.
G. Bond, Capt. Green Howards } MEMBERS

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.

L. Browning

Major General.
Army Sub Comm. A.C.C.
(AMIA)
6567

26 Aug 44

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

Army Sub Commission(MMIA)
H.Q. A.C.C. ROME.
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 assumble at HQ MMIA at a date and time to be determined by the President, to Audit the P.R.I. A/cs MMIA, 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

Board
1. Attention of the ~~Court~~ is directed to K.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.

SPA/Kh

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

DISTRIBUTION:

President	1
Members	~~1~~ 2
Camp Comdt	1
War Diary	2
File	1

6566

FILE in Audit
7G
SPA

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 1514 or
A.F. N 1514A 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.
Serjeants' 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 serjeants' 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 "[illegible]
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)).

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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, 1939. 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 serjeants' 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-paras. (*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.

7. (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 of regiments or corps as have separate funds for the purpose will be as follows:—

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

80 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. (*b*) (ii) below.

(*b*) All other units except as in sub-para. (*c*) 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 serjeants' 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 formed part of more than one regiment or corps may come under both sub-paras. (*a*) 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.

8. 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.

9. (*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 deficiency 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. 458 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 serjeants' messes will be met from the mess funds.

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

(0055)

(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 (e) 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, serjeants' 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 allotted 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 (e) 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 serjeants' 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.Is. 1367 of 1941 and 16 and 1257 of 1942 are hereby *cancelled*.

103/General/6379 (Q.3).

By Command of the Army Council.

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(B44/203) 90000 10/44 W.O.P. 19055

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

Proceedings of a Board consisting of:-

Lt. Col R.A.H. [illegible] R.A. (President)
Capt G.F. HYDE DE [illegible] Essex Regt
Capt N.W. COLLETT R.A.C.

convened by order of Maj-Gen L. BROWNING, CB CBE MC, Commander of the Army Sub Commission, (MMIA) of the Allied Control Commission to supervise the handing over by the outgoing Camp Commandant Capt N.W. Collett to the incoming Camp Commandant Capt G.F. Hyde at the HQ MMIA, LAQUILA.

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

(1) 3 JUN 44 - SECRET DOCUMENTS AND CENSOR STAMP.

The only "Secret" document AMMI Operation Memorandum No. 48 dated 18 MAR 44, Copy No. 94 marked at that date SECRET, was handed by Capt Collett to Capt Hyde as was the Unit Censor Stamp No. 3641.

(2) 3 JUN 44 - IMPREST 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 LAQUILA 6563
was in debt. The board was unable to examine the debt position at
outstations.
(b) The Imprest a/c for MAY 1944 was examined. Receipts 202,950 lire
were compared and agreed with the counterfoils of the Cash Requisition
Book stamped by the Paymaster. The Payments 195,356 lire were
substantiated by Acquittance Rolls, Payments to Casual labour and
receipted bills all of which had been duly authorised 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 I.O.U. from Maj Fleming
in respect of 390 lire which he had expended on stationery and had been
temporarily disallowed by the Paymaster 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 payments of 53,200 lire made
on acquittance rolls etc which were examined. The balance of 6,800 lire
was handed by Capt Collett to Capt Hyde. (NOTE:- This is additional to
the balance of 2750 lire referred to at 2(b) above).
It was noted that the authority to spend cash on M.T. repairs carried
out by civilian firms was in many cases given by D.A.D.M.E. MMIA.

(5) P.R.I. A/Cs

The Board noted that the audit of the P.R.I. a/cs for the quarter to 31 MAR 44, was not done until 2 JUN 44. No previous record of audits [illegible]. The Stock Sheet at 1 JUN 44 was:-

[illegible] MAR 44, Copy No. 34 handed at that date [illegible], was handed by Capt Collett to Capt Hyde as was the Unit Censor Stamp No. 3644.

(2) 1 JUN 44 - IMPREST A/C

(a) Capt Hyde stated that as a result of a recent examination of British ORs Pay Books, he was satisfied that none of those stationed at [illegible] was in debt. The board was unable to examine the debt position at outstations. 6563

(b) The Imprest a/c for MAY 1944 was examined. Receipts 202,950 lira were compared and agreed with the counterfoils of the Cash Requisition Book stamped by the Paymaster. The Payments 195,356 lira were substantiated by Acquittance Rolls, Payments to Casual labour and receipted bills all of which had been duly authorised 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 I.O.U. from Maj Fleming in respect of 350 lira which he had expended on stationery and had been temporarily disallowed by the Paymaster 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 payments 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 is additional to the balance of 2750 lira referred to at 2(b) above).

It was noted that the authority to spend cash on M.T. repairs carried out by civilian firms was in many cases given by D.A.D.M.E. [illegible].

(3) P.R.I. A/Cs

The Board noted that the audit of the P.R.I. a/cs 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	Debtors	NIL
Accumulated Fund	£ 45.12. 0½	Cash	28.15. 8½
		Stock	4.16. 4
		Property Wireless Set	12. 0. 0
	£ 45.12. 0½		£ 45.12. 0½

The sum of 11,514 lira (= £28-15- 8½) 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 Jun 44. VEHICLES.

Vehicles as under were handed over by Capt. COLLETT to Capt. HEEN:

	Outstations	H.Q.	TOTAL.
M/c 500 c.c.	-	1	1
" 350 "	-	2	2
Cars 5-str 4 x 2 Utility	3	4	7
" 8-cwt F.W.	1	1	2
Station Utility Wagon (6-str)	-	1	1
Humber Pullman	-	1	1
Truck 15-cwt wireless.	-	1	1
Truck 15-cwt	7	2	9
" " (NER)	-	1	1
REQUISITIONED CARS 4 x 2	2	11(a)	13
CIVILIAN CARS REQUIRED TO BE BROUGHT ON STRENGTH; Marshal (Capt. BENICO) "	1	-	1
HUMBER 8-cwt ex-SICILY		1	1
now at NAPLES awaiting repair and clarification of status	1	-	1
	15	26	41.

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(a) Includes one in LECCE garage.

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

5. 4 Jun 44. CLOTHING LEDGER.

No Ordnance vouchers were available. Capt. HEEN 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 Jun 44. G. 1098 LEDGER.

There is no approved G. 1098. The ledger has been made up from various vouchers. Capt. HEEN said that he was satisfied that the ledger balances correctly recorded the G. 1098 physical stocks that he was taking over.

7. 4 Jun 44. RATIONS.

The Rations stocks in the Men's Ration Store were inspected by Capt. HEEN

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[illegible] 8-cwt ex-[illegible] now at [illegible] awaiting repair and clarification of status	1	1	1
	1	-	1
	15	26	41.

(a) Includes one in [illegible] garage.

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

Capt. [illegible] said he had seen none of the outstation cars.

5. A.Pan.A. CLOTHING LEDGER.

No Ordnance vouchers were available. Capt. [illegible] 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.Pan.A. G. 1098 LEDGER.

There is no approved G. 1098. The ledger has been made up from various vouchers. Capt. [illegible] said that he was satisfied that the ledger balances correctly recorded the G. 1098 physical stocks that he was taking over.

7. A.Pan.A. RATIONS.

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

8. A.Pan.A. PETROL.

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 accumulative effect of persistent over-measure at the can filling point at the Airfield. Capt [illegible] said he was satisfied

[illegible] AND [illegible] CHATTELS.Contd/.

1 Jun 44. PROPERTY AND REQUISITIONED CHATTELS.

SERIAL	DESCRIPTION AND USAGE OF BUILDING.	DATE REQUISITIONED.	REQUISITION NO.	REMARKS.
1.	Palazzo Ruffo. Loguile office of [illegible] and Messes.	1 Oct. 43	71/31/22	
2.	Villa Rossi. Loguile. Officers Billets.	19 Dec. 43	31/15/1/44	(A)
3.	Villa Franza. Loguile. Officers Billets.	6 Feb. 44.	-	(A)
4.	15. San Vito. Loguile. 7 rooms Sgts. Overflow Billet	10 Mar. 44.	66/10/3/44	(C)
5.	Casa d'Africa Nr. [illegible]. Rest House.	20 Apr. 44.	80/28/4/44	
6.	65 Via San Vito, Loguile. Billets for Italian Cdo. Carabinieri.	16 May. 44.	11/21/5/44.	
7.	Via Roma. Loguile. half of Sgts Mess.	15 Mar. 44	69/10/3/44	(B)
8.	Hospital, Loguile. part only requisitioned as additional offices, M.I. room etc.	6 May 44.		(A) (D)
9.	School. Loguile. Accommodation for men.	10 May 44.		(A) (D)
10.	Villa Maria, Loguile Officers Billets.	7 May 44.		(A) (D)
11.	Via Roma. Loguile half of Sgts Mess.			(B) (D)

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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 requisitions exist.

The Board recommends that: -

(a) Serial 6 be handed over to the Italian authorities.
(b) Requisition forms be obtained in respect of Serials 8 - 11 inclusive.
(c) An Inventory be completed for Serial 5 and agreed with owner.
(d) The existing [illegible]

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	part only requisitioned as additional offices, H.Q. [illegible] etc.	6 May 44.	(A) (D)
9.	School, Loguile. Accommodation for men.	10 May 44.	(A) (D)
10.	Villa Maria, Loguile Officers Billet.	7 May 44.	(A) (D)
11.	Via [illegible]. Loguile half of [illegible].		(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 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 6 and agreed with owner.
(d) The existing Inventories for Serials 3 and 10 be agreed with the owners.
(e) That, as regards Serial 1, an Inventory be taken and agreed with the owners. (The Board read the proceedings of the Court of Enquiry convened to examine certain allegations as to improper use and accounting for chattels, held under Presidency of Maj [illegible] on 6 May 44.)

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

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

10. 5 Jun 44. CERTIFICATES.
(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 stores etc., handed over at paras 5,6,7 and 8 above was prepared and signed in quadruplicate by the members of the Board.

Signed :

....Lt. Col. R.A.
PRESIDENT.

....Capt.
OUTGOING CAMP COMMANDANT.

....Capt.
INCOMING CAMP COMMANDANT.

[illegible] June 1944.

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[illegible]

CERTIFICATE OF HAND OVER.

We certify, in accordance with current regulations, that on the transfer of the following accounts of the Army Sub Commission (ACC) Main H.Q. (N.H.I.A.) on the ......[illegible] 1944..... they have been checked and found to agree with balances in hand, except as shown on the accompanying statement.

Imprest Account (No IM 24) ....Lira 9.550........

P. R. I. Account. £ 28-15-8½ (= Lira 11514)........

President:- ......[illegible] Lt Col...... 6559

.......[illegible] Capt....... Officer giving over charge.

.......[illegible]....... Officer taking over charge.

HAND OVER CERTIFICATE

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 (ACC) ([illegible]) on the ....[illegible]. 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:- ....[illegible]........

........[illegible]........ Officer giving over charge.

........[illegible]........ Officer taking over charge.

Date:- ....5/6/44..

Station:- FIELD.

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Proceedings of a Board consisting of:-

Lt. Col R.A.M. [illegible] R.A. (President)
Capt G.F. HYDE M DCM Essex Regt
Capt N.W. COLLETT R.A.C.

convened by order of Maj-Gen L. BROWNING, CB CBE MC, Commander of the Army Sub Commission, (MMIA) of the Allied Control Commission to supervise the handing over by the outgoing Camp Commandant Capt N.R. Collett to the incoming Camp Commandant Capt G.F. Hyde at the HQ MMIA, LAQUILA.

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

(1) 3 JUN 44 - SECRET DOCUMENTS AND CENSOR STAMP

The only "Secret" document AFHQ Operation Memorandum No. 48 dated 18 MAR 44, Copy No. 94 marked at that date SECRET, was handed by Capt Collett to Capt Hyde as was the Unit Censor Stamp No. 8644.

(2) 3 JUN 44 - IMPREST A/C

(a) Capt Hyde stated that as a result of a recent examination of British ORs Pay Books, he was satisfied that none of those stationed at LAQUILA was in debt. The board was unable to examine the debt position at outstations.
(b) The imprest a/c for MAY 1944 was examined. Receipts 202,350 lire were compared and agreed with the counterfoils of the Cash Requisition Book stamped by the Paymaster. The Payments 195,356 lire were substantiated by Acquittance Rolls, Payments to Casual Labour and receipted 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 I.O.U. from Maj Fleming in respect of 350 lire which he had expended on stationery and had been temporarily disallowed by the Paymaster 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 payments of 53,200 lire made on acquittance rolls etc which were examined. The balance of 6,800 lire was handed by Capt Collett to Capt Hyde. (NOTE:- This is additional to the balance of 2750 lire referred to at 2(b) above).
It was noted that the authority to spend cash on M.T. repairs carried out by civilian firms was in many cases given by D.A.D.M.E. MMIA.

(3) P.R.I. A/Cs

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

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

(1) 3 JUN 44 - SECRET DOCUMENTS AND CENSOR STAMP

The only "Secret" document AFHQ Operation Memorandum No. 48 dated 18 MAR 44, Copy No. 94 marked at that date SECRET, was handed by Capt Collett to Capt Hyde as was the Unit Censor Stamp No. 8694.

(2) 3 JUN 44 - IMPREST A/C

(a) Capt Hyde stated that as a result of a recent examination of British ORs Pay Books, he was satisfied that none of those stationed at LAQUILA was in debt. The board was unable to examine the debt position at outstations.
(b) The Imprest a/c for MAY 1944 was examined. Receipts 202,950 lire were compared and agreed with the counterfoils of the Cash Requisition Book stamped by the Paymaster. The Payments 195,356 lire were substantiated by Acquittance Rolls, Payments to Casual labour and receipted bills all of which had been duly authorised 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 I.O.U. from Maj Fleming in respect of 350 lire which he had expended on stationery and had been temporarily disallowed by the Paymaster 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 payments of 53,200 lire made on acquittance rolls etc which were examined. The balance of 6,800 lire was handed by Capt Collett to Capt Hyde. (NOTE:- This is additional to the balance of 2750 lire referred to at 2(b) above).
It was noted that the authority to spend cash on M.T. repairs carried out by civilian firms was in many cases given by D.A.D.M.E. 13th.

(3) P.R.I. A/Cs

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The Board noted that the audit of the P.R.I. a/cs 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	Debtors	NIL
Accumulated Fund	£ 45.12. 0½	Cash	£28.15. 8½
		Stock	4.16. 4
		Property Wireless Set	12. 0. 0
	£ 45.12. 0½		£ 45.12. 0½

The sum of 11,514 lire (= £28-15- 8½) 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 Jun 44. VEHICLES.

Vehicles as under were handed over by Capt. COLLETT to Capt. HYDE:

	Outstations	H.Q.	TOTAL.
M/c 500 c.c.	-	1	1
" 350 "	-	2	2
Cars 2-str 4 x 2 Utility	3	4	7
" 8-cwt H.U.	1	1	2
Station Utility Wagon (6-str)	-	1	1
Humber Pullman	-	1	1
Truck 15-cwt wireless.	-	1	1
Truck 15-cwt	7	2	9
" " (DKR)	-	1	1
REQUISITIONED CARS 4 x 2	2	11(a)	13
CIVILIAN CARS REMAINING TO BE BROUGHT ON STRENGTH:			
Bianchi (Capt. BENUCCO)	1	-	1
"		1	1
HUMBER 8-cwt ex-SICILY now at NAPLES awaiting repair and clarification of status	1	-	1
	15	26	41.

(a) Includes one in LECCE garage.

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

5. 4 Jun 44. CLOTHING LEDGER.

No Ordnance vouchers were available. Capt. HYDE 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 Jun 44. G. 1098 LEDGER.

There is no approved G. 1098. The ledger has been made up from various vouchers. Capt. HYDE said that he was satisfied that the ledger balances correctly recorded the G. 1098 physical stocks that he was taking over.

7. 4 Jun 44. RATIONS.

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

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REQUISITIONED CARS 4 x 2	2	11(a)	13
CIVILIAN CARS REMAINING TO BE BROUGHT ON STRENGTH:			
Bianchi (Capt. MERICO)	1	-	1
"		1	1
HUMBER 8-cwt ex-SICILY now at NAPLES awaiting repair and clarification of status	1	-	1
	15	26	41.

(a) Includes one in LECCE garage.

Capt. CORLETT stated that A.F. 412's were in existence in respect of each military, but for none of the civilian cars.
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8. 4 Jun 44. PETROL.

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 accumulative effect of persistent over-measure at the can filling point at the Airfield. Capt HYDE said he was satisfied

PROPERTY AND REQUISITIONED CHATTELS.Contd/.

Jun 44. PROPERTY AND REQUISITIONED CHARGES.

SERIAL	DESCRIPTION AND USAGE OF BUILDING.	DATE REQUISITIONED.	REQUISITION NO.	REMARKS.
1.	Palazzo Ruffo. Lequile office of [illegible] and Messes.	1 Oct. 43	71/24/22	
2.	Villa Rossi. Lequile. Officers Billets.	19 Dec. 43	31/15/1/44	(A)
3.	Villa Presso. Lequile. Officers Billets.	6 Feb. 44.	-	(A)
4.	15. San Vito. Lequile. 7 rooms Sits. Overflow Billet	10 Mar. 44.	66/10/3/44	(C)
5.	Casa d'Africa Nr. [illegible]. Rest House.	28 Apr. 44.	80/28/4/44	
6.	65 Via San Vito, Lequile. Billets for Italian Gds. Carabinieri.	16 May. 44.	11/21/5/44.	
7.	Via Roma. Lequile. half of Sits Mess.	15 Mar. 44.	68/10/3/44	(B)
8.	Hospital, Lequile. part only requisitioned as additional offices, M.I. room etc.	6 May 44.		(A) (D)
9.	School. Lequile. Accommodation for men.	10 May 44.		(A) (D)
10.	Villa Maria, Lequile Officers Billet.	7 May 44.		(A) (D)
11.	Via Roma. Lequile half of Sits Mess.			(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 requisitions exist.

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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 5 and agreed with owner.

(d) The existing Inventories for Serials 3 and 10 be agreed with the owner.

[illegible]	[illegible] Vico, Lequile. Billets for Italian Cdn. Carabinieri.	[illegible]	[illegible]	
7.	Via Roma. Lequile. half of Sita Mena.	16 Mar. 44.	11/21/3/44.	
8.	Hospital, Lequile. part only requisitioned as additional offices, M.I. room etc.	15 Mar. 44.	68/10/3/44.	(D)
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(a) Serial 6 be turned over to the Italian authorities.
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(c) An Inventory be completed for Serial 5 and agreed with owner.
(d) The existing Inventories for Serials 3 and 10 be agreed with the owners.
(e) That, as regards Serial 1, an Inventory be taken and agreed with the owners. (The Board read the proceedings of the Court of Enquiry convened to examine certain allegations as to improper use and accounting for chattels, held under Presidency of Maj GORDON on 6 May 44.)

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

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

10\. 5 Jun 44. CERTIFICATES.
(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 stores etc., handed over at paras 5,6,7 and 8 above was prepared and signed in quadruplicate by the members of the Board.

Signed

....Lt. Col. R.A.
PRESIDENT.

....Capt.
OUTGOING CAMP COMMANDANT.

....Capt.
INCOMING CAMP COMMANDANT.

____June 1944.

TVS.

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