

Any further communication on this subject should be addressed to—

The Secretary,
War Office,
London, S.W.,

and the following number quoted.

10435

REC.
REC. 27 FEB 17

War Office,
London, S.W.

0168/8180. (Accounts 5.a.)

26th February, 1917.

Sir,

I am commanded by the Army Council to acquaint you, for the information of the Secretary of State for the Colonies, that they have had under consideration the question of accounting for the balances of public stores, supplies and animals which will remain in hand on the cessation of hostilities in East Africa.

Provision is made in various Army Regulations to secure that, on the termination of a campaign, a general stock-taking of all public stores &c., shall be made by Boards of officers, preparatory to the resumption of the peace system of accounting. A precis of Army Regulations on the subject is enclosed. A somewhat similar general provision is made in the Indian Accounts Manual (War), an extract from which is also enclosed.

The Council recognises that the circumstances in East Africa are not in some respects those contemplated in the framing of the Army Regulations, but they are desirous that, subject to the discretion of the General Officer Commanding as regards details, steps in conformity generally with the enclosed regulations should be taken to safeguard public stores by bringing them to account on conclusion of the campaign. Units that are expected to proceed direct to another sphere of operations need not open formal store accounts, but stocktaking will, it is considered, facilitate the return to Ordnance Depots

&c.

Under Secretary of State,

Colonial Office.

&c. of stores that will not accompany such troops.

Having regard to the system of Administration and audit of accounts in East Africa, the Council would be glad if Mr Long would bring this question of accounting to the notice of the Governor, with a view to the necessary instructions being issued to the Colonial Auditor, &c.

A copy of this letter has been forwarded to the General Officer Commanding-in-Chief, East Africa.

I am to add that the questions of the ownership of stores &c. and their disposal at the end of the campaign, have been, or are being, separately dealt with.

I have the honour to be,

Sir,

Your obedient Servant,

H N White

REC'D
REG'D 27 FEB 17DEMOBILIZATION. 1. ORDNANCE.Ordnance Manual. §19. Duties of D.O.S.

At the conclusion of the Campaign he will draft instructions to all concerned regarding the return to Ordnance Stores of articles in possession of the troops which are no longer required on demobilisation; he will, subject to any instructions received from the home authorities, arrange for the disposal of the Stores remaining in Ordnance charge at the conclusion of the operations. If it be intended to leave a garrison in the country under peace conditions of accounting, it will generally be expedient to open fresh depots which would be supplied from the war depots with only such stores as may be required, the closing down of the latter depots being carried out quite independently.

§170. General instructions as to the disposal of the surplus stores belonging to a unit will be found in F.S.R. II Ch. IX. Stores sent to an Ordnance Depot will usually be surplus serviceable stores and such repairable ones as are considered worth the cost of transport.

§177. Normally ledger accounts of depots will run for the whole period of the campaign.

§179. Immediately after the termination of hostilities boards of specially qualified officers will be appointed to take stock of stores of every description on hand; peace accounts will thereafter be instituted and no further issues will be made through war depots accounts except to other Ordnance Depots.

2. SUPPLIES.

241. S.T.B.R. Immediately after the termination of hostilities boards of specially qualified officers will be appointed to take stock of supplies and peace accounts will be thereafter reinstated. "Stock on date" will be entered in War Account. Accounts will be rendered and a new War Account will be started with the stock. A peace account will also be started and "good" stores will be separated from war depot and waybilled to peace account.

243. On a date to be fixed by the General Officer Commanding-in-Chief, as soon as possible after the cessation of hostilities peace accounts will be resumed by all units, any supplies on hand being taken on charge.

3. UNITS.

Appendix VII R.S.M. p.195 Field Service Regulations. Part II

Demobilisation: At the earliest possible date after the termination of hostilities, or on the return of the unit to peace conditions, a regimental board will be assembled. This board will take stock in detail of all stores in possession of the unit, whether supplied, purchased, captured or requisitioned, and this stock will become the balance of a new equipment account, to be kept in the customary manner.

For further details see the Equipment Regulations Part I and Clothing Regulations Part III.

4. EQUIPMENT REGULATIONS.

E.R. Pt. I App. 1 §§ 28, 29.

At the earliest possible date after the termination of hostilities, or on the return of the unit to peace conditions, a Regimental Board of Officers will be assembled. This Board will

take stock in detail of all equipment stores in possession of the unit, whether supplied from store, purchased, captured or commandeered, and the stock then found by the Board will form the opening balance of a new Equipment Account, which will be kept thenceforward by the unit as a peace account. The stocktaking board will furnish the Commanding Officer with a certificate that the stock, as entered in the state of the new ledger agrees with the quantities as found by them, and this certificate will be forwarded with the account when it is rendered for audit.

On the earliest convenient opportunity after the opening of the new accounts, the stocks and the accounts of units will be checked by specially appointed officials or members of the local audit staff as may be decided by the Army Council.

5. CLOTHING REGULATIONS.

Clothing Regulations. Part 3.

See III Demobilisation:

On the earliest practicable date after the proclamation of peace or cessation of hostilities, a Regimental Board will be held to take stock of all articles other than those actually in wear by the men, and the result will be recorded on Army Form H.1164 or in manuscript.

The number of articles counted by the stocktaking board will be brought on charge as the opening balance of the peace clothing ledger, which will be opened at the earliest possible date after the stocktaking board has been held. Lists of public clothing in wear will also be prepared by companies and entered in Army Book 340 and the total will be brought on charge in the peace ledger.

On the earliest convenient opportunity after the opening of new accounts, the stocks and the accounts of units will be checked by specially appointed officials or members of the local audit staff as may be decided by the Army Council. (A.O. 49 1/2/12).

6. MEDICAL STORES.

17. Stocktaking. - Stock is to be taken from time to time as circumstances permit by the officer in charge of the depot. Immediately after the termination of hostilities boards of specially qualified officers convened by the Director of Medical Services will be appointed to take stock of medical stores of every description on hand, and peace accounts will thereafter be re-instituted. The officer in charge will balance his accounts up to the date of stocktaking, and the board will count personally the whole of the articles in possession, taking strict precautions against any concealment of stores. The articles thus counted will be entered as "stock on (date)" by the officer in charge in a line below the "remain" in his account, and the correctness of the quantities so shown will be certified by the stocktaking board. The discrepancies between the "remain" and "stock" will be shown by the officer in charge, the surpluses in one line and the deficiencies in another, below the "stock". The account will then be rendered for audit, accompanied by the proceedings of the board and a statement from the officer in charge giving an explanation of the discrepancies, together with the recommendation of the General Officer Commanding.
18. Next account. - The next account will begin with the stock as found by the stocktaking board.
19. "Peace" Depot. - The base depot will automatically become a "peace" depot, unless other instructions are issued. Such medical stores as are in good condition and required for issue under peace conditions will, at the time when the stocktaking is carried out, be separated from the remainder of the stock in hand and will be transferred by vouchers to a "peace" account. The officer in charge

of the "peace" depot will keep a separate account for the remaining stock until it is disposed of under instructions which will be given on occasion arises. Any stores which may be considered as unfit for issue will be dealt with in accordance with regulations.

20. Stocktaking at units. - In the case of medical stores in hospitals and in charge of medical units, similar stocktakings will be made immediately after the termination of hostilities, and the stores found brought on charge in the ordinary peace accounts. All medicines and equipment not required for current use will then be returned to the nearest depot, and struck off charge in the account supported by the usual vouchers.

7. VETERINARY STORES.

War Manual 1915. Accounts are kept for base depots and advanced depots from which stores are issued in bulk. (Army Book 169)

Stock is taken as circumstances permit.

Immediately after the termination of hostilities Boards of Officers will be appointed to take stock of stores of every description at the depots. The Officer in charge of Depot will previously balance his account up to the date of stocktaking and the Board will count the articles in possession. The articles thus counted will be entered as Stock on (date) by the Officer in charge in a line below the "Remain" in his account, and the correctness of the quantities as shown will be certified by the Stocktaking Board.

The discrepancies will be shown in two lines below the stock - surplus and deficient. The account will then be rendered for audit, accompanied by the proceedings of the Board and a statement from the Officer in charge giving an explanation of the discrepancies together with the recommendation of the Director of Veterinary Services.

A new or peace depot will also be started, such stores as are in good condition and required for issue being separated from the old or "war" depot stock and transferred by voucher to a 'peace' account. The Officer in charge of old depot will be held responsible, as far as the exigencies of the service permit, for the old depot account until the stock is disposed of.

In the case of veterinary stores in hospital and with units &c., similar stocktakings will be made and the stores remaining immediately brought on charge in the ordinary peace accounts.

All stores not required for current use will then be vouchered to the nearest depot.

8. ENGINEER STORES.

Immediately after the termination of hostilities, boards of specially qualified officers will be appointed to take stock of engineer stores of every description on hand; and on the remains declared by these boards the states for setting up these accounts on a normal peace footing will be based, and such accounts will be at once re-instituted, new ledgers being taken into use. The correctness of the quantities found will be certified by the stock-taking board. In the first instance stock will be taken under the orders of the Officer in charge of the depot and the accounts balanced, after which the board will count personally the whole of the articles on charge, taking strict precautions against any concealment of stores. The discrepancies between the remain and the new state will be shown in a return giving separately the surpluses and deficiencies and approximate values under each head, together with an explanation from the officer in charge and such remarks as the D. of W. may feel called upon to make. The decision or recommendation of the I.G.C. should then be appended with regard to
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the question of a write-off of the losses, if any.

The stocktaking after the war should include such works as telegraph lines, hospitals, blockhouses, pumping stations, &c., constructed or acquired by the force and remaining army property after the termination of hostilities. For the time being they should not be noted in any greater detail than as "Aerial line from to", "Hospital at", &c., but the question of their ultimate disposal, whether by sale or otherwise, should at once be submitted for consideration. If it be decided that any special telegraph lines, buildings, &c. should be retained for permanent use by the army, they should be struck off the ledger, the authority for so doing being the decision in question. If it be decided that any buildings &c. should be dismantled they should, on being dismantled, be struck off constructional return, and at the same time the recovered stores should be brought on charge in detail.

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88.

(G.) At the conclusion of active operations, boards of officers will be immediately formed to count all the animals in possession of each depot and unit, and the numbers so found will be forthwith brought on charge on the peace account (Army Form F.71B). Any discrepancies between the number found and the number on Army Form 2004 in the case of depots, or Army Form B.2087 A in the case of units, will be submitted to the General Officer Commanding for his decision.

ACCOUNTS MANUAL (WAR). INDIA.

184. On the termination of field service, all balance (regimental and departmental) of stock in hand will, if the senior Military Accounts Officer considers it necessary and if the General Officer Commanding agrees, be verified by independent boards to be convened by the General Officer Commanding and the stock verification reports will be rendered to the Field Audit Office.