

No. 272 A.G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, July 24th, 1888.

Accounts of the Army of India on Field service.

Adjustment of charges incurred by the Public Works and Telegraph Departments.

Read—

Government of India, Military Department letter No. 256 F., dated 5th March, 1888.

RESOLUTION.—The subject of the prompt adjustment of expenditure incurred in connection with military operations in the Field has been under recent consideration, and the necessity has become apparent of issuing orders on the subject for the future guidance of Executive and Accounts Officers of the Public Works and Telegraph Departments, with such further instructions as the case requires.

2. The main object to be kept in view by these officers is that the Military Department, being directly responsible to Government for all War expenditure, should have, through the proper channel, the earliest possible information of—

(i) The probable cost of all works or services which, from time to time, the Military authorities require to be performed by the Public Works and Telegraph Departments in connection with operations in the Field.

(ii) Timely advice of the approximate outlay of each month on such services.

(iii) The outlay actually incurred monthly, and the amount of liabilities remaining to be discharged.

3. In view to meeting these requirements, it will be necessary in the first place to see that, for all works the execution of which is entrusted to either the Public Works or Telegraph Departments, and for all services required of these Departments, which are likely to cost more than Rs. 500 in each case, estimates are framed and submitted for sanction, and for communication to the Military Department through the Secretary of the Public Works Department of the Government of India. Local Governments and Administrations will be held responsible that this is promptly done.

4. No details by sub-heads or items will be required in the case of estimates for works or services costing under Rs. 2,500; and the expenditure on works costing under Rs. 500 may be incurred upon the requisition of the Commanding Royal Engineer of the force in the Field, and will be regularised when completion reports are submitted and passed by that officer.

5. Executive Officers will be required to ensure not only the rapid execution of works, but also the prompt settlement of claims for work done.

6. Nothing in this order may be taken as tending to permit a hasty and imperfect inspection of works and disposal of claims. On the contrary, as the circumstances attendant on the execution of works of this nature, render it necessary to relax in a great degree the ordinary rules and procedure in connection with the audit of expenditure, Executive Officers are hereby directed to exercise every possible precaution to protect the State from being supplied with inferior work or materials, and to dispose of claims in such a manner as will render it impossible for such claims to be preferred a second time with success.

7. All disbursing officers must recognize fully the importance of punctually submitting clear accounts of their expenditure to the Examiner with whom they are in account. Nothing is more calculated to defeat the object aimed at by these orders than the framing of imperfect accounts, or delay in the submission of accounts.

8. In cases where the Local Government or Administration may consider it desirable to relieve Executive Officers of the duty of compiling accounts, they will be required to submit periodically to the Examiner, duly certified copies of their cash books, supported, as far as possible, by vouchers. Where this course is adopted, the cash book entries must be so clearly and fully made, as to enable the Examiner to classify the expenditure therefrom without any further reference to the disbursing officer. In this view, particular care must be taken to specify clearly and fully, the individual work and the particular service, on account of which each payment is made; and the sources from which money is received.

9. Where works are executed by officers of the Royal Engineers, or by other Military Officers, under the orders of the General Commanding in the Field, the procedure indicated above in regard to accounts will be followed. In such cases the accounts must be passed before submission to the Examiner, by the Commanding Royal Engineer.

10. It will be the duty of Examiners of Accounts, while relaxing the audit rules and procedure to suit the circumstances under which this expenditure is incurred, to see that all outlay is clearly entered in the accounts of disbursing officers, and supported as far as possible, by vouchers.

11. They will also be held responsible that expenditure incurred by officers in account with them on works connected with an Army in the Field, is transferred to the Military Accounts Department at the earliest possible date.

As a rule, expenditure should be so transferred in the accounts of the month in which it was incurred, and the approximate cost of services rendered (*e.g.*, the transport of troops and goods by railway, or the transmission of bearing telegrams) must, where the amounts involved are of importance, and there is any delay in arriving at their actual value, be transferred in the same manner, leaving the difference, if any, between actual and approximate figures, to be adjusted as soon as possible after the former are known.

12. If it should happen that expenditure on a work or project is partly debitable to the Military Department as War expenditure, and partly to the Public Works Department, the entire expenditure will be debited to the Military Department, in the first instance, monthly as incurred, and an adjustment made between the two Departments when the work is completed.

13. In cases where the transactions of the Public Works or Telegraph Departments with the Military Department are heavy, it may be necessary to locate a branch Public Works audit office in charge of a junior officer or senior accountant at the base of operations, to work in conjunction with the Military Controller on the spot. In this branch office detailed accounts will be compiled from the cash books of disbursing officers, and a monthly clearance obtained of all War expenditure audited and passed, by transfer to the Military Controller in the usual manner.

14. Examiners will be required to send by telegraph, to the Controller of Military Accounts concerned, regularly on or before the 25th of each month, an approximate statement of the sum likely to be debited to the Military Department in the Central Adjusting Account of the previous month.

15. Examiners will at the same time, advise the Controller of Military Accounts of any considerable liabilities remaining undischarged.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.	Local Governments
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.	and Administrations
The Resident at Hyderabad.	and officers noted
The Resident at Mysore (through Foreign Department).	in the margin for
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.	information and guidance.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.	
The Director General of Telegraphs.	
The Inspector General of Military Works.	
The Superintendent of Works, Simla Imperial Circle.	
The Accountant General, Public Works Department.	
The Director General of Railways.	
The Director, Persian Telegraph.	
The Director, Persian Gulf Telegraph.	
The Consulting Engineers to the Government of India, for Railways, Calcutta, Lucknow, and Central Division.	ance.
The Comptroller General.	
The Accountant General, Bengal.	

Ordered also that a copy be forwarded to the Finance and Military Departments for information.

R. C. B. PEMBERTON, Colonel, R.E.,

Secy. to the Govt. of India.

*Order thereon No 2509 Wdf
16 August 1888*

*Communicated
to officers of the P.W.
Department for information
and guidance*

20/ J. S. H.

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Cpr: P. W. a
Exp by acct*

*No 2509 Wdf 16 August
1888*

[For Heads of Departments.]

Circular No. XVI Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, the 15th October, 1888.

Accounts connected with Field operations, Hazara.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
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The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General.
The Accountant General, Bengal.

The following is forwarded to the Local Governments and Administrations and officers noted in the margin for information.

The procedure prescribed in Government of India, Public Works Department, Resolution No. 272-A-G., dated 24th July 1888, should be followed in regard to the accounts connected with these operations.

By order,

R. G. MACDONALD,
Offg. Under Secretary to the Govt. of India.

No. 36-H., dated Simla, the 11th September 1888.

From--The Government of India, Military Department,
To--The Controller of Military Accounts, Bengal.

I am directed to inform you that the following will be the arrangements in regard to the accounts connected with the Hazara Field Force.

2. The officer in charge of the field treasure chest will be an officer of the Military Accounts Department. He will be guided by the instructions laid down in the "Manual for Accounts of the Army on active service," and will send his monthly account direct to the Pay Examiner, Calcutta, for audit.

3. You should make all detailed arrangements necessary for the equipment of the field treasure chest office, in accordance with Appendix C of the Manual, and for the provision of funds for the payment of the troops and other expenses incidental to this service.

4. All charges for the pay of regimental officers and troops, as also the pay of staff and departmental officers and establishments of the force, at and beyond the places marginally named, will be disbursed in accordance with the instructions contained in the Manual, and the vouchers and accounts, prepared on Field Service Forms

and stamped "Hazara Field Force," will be sent direct to the Examiners of the Military Accounts Department at Calcutta, for audit. For the purposes of paragraph 273 of the Manual, Peshawar and Rawal Pindi will be considered as "the base," so far as field transactions are concerned.

5. Charges incurred in other departments than the Military in connection with the force will be adjusted, through the Exchange and Central Adjusting Accounts, as final charges in the Military Accounts, the vouchers in connection therewith being stamped "Hazara Field Force."

6. A distinct and complete account should be kept of all extra expenditure arising from this expedition; i.e., of all charges which, but for the expedition, would not have arisen.

7. The whole of the extra expenditure, whether arising in the Military or other Departments, will be compiled in the military accounts as military charges under Grant 14, sub-head "Hazara Field Force" to be opened for this purpose.

8. A monthly statement of the extra expenditure thus incurred, arranged under Grant heads and sub-heads, will be rendered by you to the Accountant-General, Military Department.

9. Disbursing and Account Officers of other Departments than the Military will furnish you with forecast estimates of any expenditure sanctioned for the force, as sanctioned, and in anticipation of the submission of accounts and vouchers for the same, with a view to your keeping the Accountant-General, Military Department, informed, from time to time, of the probable cost of the expedition and the necessary provision of funds.

No. 3530 by 6th Aug 1888

Recorded

(sd.) Mr. L. B. B.

[For Heads of Departments.]

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[For Heads of Departments.]

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25.11.58

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The Secretary to the Government of Madras.
Public Works Department.

B. No. 3530 Wd/6-10-58

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