

Govt. of {1889} Madras.

MILITARY.

To

THE ADJUTANT-GENERAL,

&C.,

&c.

&c.

Dated September, 16th.

Issued

Recd.

Encl.

G.O., 16th September 1889, No. 6345.

SEPTEMBER.

Nos. 168-169.

Accounts.

Corps of Sappers and Miners in India.—Resolution of the Government of India passing orders on the subject of investigating the present system of accounts in the —, the inspection of the corps and the employment of the men in peace time, &c., communicated for information and guidance to His Excellency the Commander-in-Chief and the Controller of Military Accounts.

No. 2742 W of Oct 7. 1889

Communicated to
officers of the P. & V. Dept
with reference to G. O. No:
984 W. d/s. April 1889.

Dr R. R. E. & B.

26.9.89

To The Suptg Engineers
" Examiners P.W. Act

2. It was also proposed that the expenditure should in future be classified under the following heads:—

I. *Equipment*—

- (a) *Service*:
 - (i) Initial cost of authorized proportion of—
 - (ii)* Maintenance of—
- (b) *Instructional*:
 - (i) Initial cost of authorized proportion of—
 - (ii) Maintenance of—
- (c) *Experimental*.

II. *Stores and materials*—

- (a) For instructional purposes.
- (b) For experimental purposes and field practice.

3. It was further suggested that the construction and maintenance of buildings needed by the Corps of Sappers and Miners for storage and other purposes appertaining to their professional duties, such as workshops, &c., should be attended to by the Military Works or Public Works Department, as the case might require, the Commandant of each corps representing his requirements under this head yearly to those departments in the prescribed manner.

4. Finally, it was recommended that, with a view to introducing uniformity of procedure, the present system of accounts and expenditure in the three corps should be investigated and reported on by an officer of the Accounts Branch of the Military Works or Public Works Department.

5. In furtherance of the suggestions referred to in para. 3 above, general instructions were issued in Military Department letter No. 482-F, dated the 16th February 1889, directing that the construction and maintenance of buildings required by the Corps of Sappers and Miners should be attended to by the Military Works Department or the Public Works Department.

6. The proposed classification of charges connected with the equipment and instruction of the Sappers and Miners was also accepted, and orders issued in Military Department letter No. 787-F, dated 18th March 1889, for its adoption in all three Presidencies. General approval was also conveyed to the other suggestions put forward by the Commander-in-Chief.

7. With reference, however, to the suggestion that a Royal Engineer account officer, *i.e.*, an officer of the Public Works Accounts Department who is a Royal Engineer, possessing special knowledge of the technical details of engineering, should be made available to investigate and report on the present system of accounts, it seemed to the Government of India that the reforms to be introduced in this respect might be left to the Military Accounts Department to settle in communication with the Adjutant-General in India. It was proposed, therefore, to depute a special officer of this department for this duty, furnishing him with copies of the correspondence, and authorising him to communicate directly with the three Commandants of the Corps of Sappers and Miners in India. The officer to be selected was to be taken from the Military Accounts Department at Poona, as the head-quarters of the Bombay Sappers and Miners being close at hand at Kirkee, he would be in a position to communicate personally with the Commandant and other officers of that corps on the various professional points arising in the course of his work. He was to be instructed to submit his report to the Accountant-General, Military Department, who would send it to the Adjutant-General in India for submission to the Government of India with the opinion of His Excellency the Commander-in-Chief thereon.

8. Before, however, issuing any instructions, the Government of India desired to learn the views of His Excellency the Commander-in-Chief on the above points, and in Military Department letter No. 1384-F, dated the 29th May 1889, the Adjutant-General in India was asked to move His Excellency to favor them with an expression of his opinion.

9. At the same time it was stated that the Government of India considered that the present practice of mixing up the instruction work of the corps with work paid for by departments of Government or by private persons, and also with repairs and renewals of buildings, is not conducive to economy in expenditure, and it was desired, therefore, that this point should also be carefully considered. The following remarks were offered for the consideration of His Excellency the Commander-in-Chief:—

(a) In the first place it would seem necessary to determine what equipments are actually necessary for instructional purposes. This could perhaps best be done by informing Commandants that the scale laid down in table K, "Engineer Equipments for India, Part I, Equipment Tables, 1887," must be strictly adhered to in future, and that nothing beyond that scale will be allowed except on good cause being shown. The adoption of such a course would probably lead to special applications from the three Corps of Sappers and Miners, and with reference to these representations it will, no doubt, be easy to determine what modifications are necessary in the table referred to.

(b) All instructional stores should be entered in a special ledger for such stores, separate from the ledger for ordinary regimental equipments, and the expenditure of these stores should be separately accounted for in the same way as other equipments. The articles of miscellaneous purchase, obtained locally by the Commandants from the lump sum provided for this purpose, should appear in this ledger, and the cash expenditure thereon should be specially watched.

(c) The corps might be entrusted with all ordinary repairs to their own buildings, but not their construction or maintenance, and with the provision of the authorized articles of barrack furniture under contract entered into between the departments which arrange these supplies and the Commandants. The corps might perhaps make barrack furniture for the neighbouring stations with profit to themselves and economy to the State. The first contract would probably be based on the actual expenditure of the past five years. Anything saved out of the annual contract allowance would be at the disposal of the Commandant for the advantage of the corps, but no additions to buildings leading to future increased cost of maintenance should be allowed without the previous sanction of the Government of India. The accounts of the expenditure of the whole grant should be strictly kept. The buildings would be inspected annually by the Inspector-General of Military Works on the occasion of his inspection of the corps (or by the Superintending Engineer or other officer deputed by him who would report to him at the corps inspection). The inspecting officer (or the officer deputed by him) would also inspect the accounts and check some of the more valuable articles of stock. The accounts and stock would likewise be checked at uncertain intervals by an Inspector of Accounts from the Military Accounts Department, in addition to the former being audited in detail regularly in the usual way by that department. An annual stock-taking under regimental arrangements should take place just before the inspection of the corps.

(d) The work done on payment by the corps should be kept entirely separate from that carried out for the instruction of the corps. For the former kind of work, tools and materials, including coal, &c., for the engines, should be provided by the corps under private arrangements, the only connection Government need have with it being that a percentage charge would be levied for the use of Government buildings and machines.

10. It was further stated that arrangements would be made for the Controllers of Military Accounts to submit, in future, the annual budget estimates of the Corps of Sappers and Miners relating to the above particulars separately in advance to

the Accountant-General, Military Department, by whom they would be forwarded to the Adjutant-General in India for review under the orders of His Excellency the Commander-in-Chief. By this procedure these estimates could be professionally scrutinized by the Assistant Adjutant-General, Royal Engineers, at Army Headquarters, and they could then be forwarded to the Government of India, accompanied by any remarks which His Excellency might wish to offer thereon.

11. In his letter No. 3496-C, dated the 11th July 1889, the Adjutant-General in India states that the Commander-in-Chief approves of the proposals made in clauses (a), (b), (c) and (d) of para. 9 above, subject to an explanation under (c) as to the difference drawn between ordinary repairs to a building and its maintenance. It is also stated that, although under existing arrangements the Inspector-General of Military Works inspects the Madras and Bombay Corps of Sappers and Miners biennially, there is no objection to such inspections being made annually in future.

12. His Excellency approves of the proposal contained in para. 10 above, and suggests that a printed form of annual estimate should be prescribed for use in the three Corps of Sappers and Miners.

13. The proposal to depute an officer of the Military Accounts Department to investigate and report on the present system of accounts does not commend itself to the Commander-in-Chief, who urges that his original recommendation on this head be accepted by the Government of India.

14. The Government of Madras have forwarded, with their endorsement No. 4105, dated the 24th June 1889, a letter from the Commandant of the Corps of Sappers and Miners, Madras, pointing out that there is considerable advantage and economy in allowing the corps to build, renew or improve their stores, buildings, schools and workshops.

Resolution.—After careful consideration of all the circumstances, the Governor-General in Council is pleased to decide that an officer of the Military Accounts Department shall be deputed to investigate and report on the present system of accounts in the Corps of Sappers and Miners in India, and that his report shall reach the Government of India through the channel prescribed in para. 7 above. The officer so deputed will also arrange the form for the submission of the corps annual estimates, which should be uniform in all three Presidencies. The Accountant-General, Military Department, will issue the necessary subsidiary orders in furtherance of this decision.

2. The Government of India also sanction the adoption of the various proposals referred to in clauses (a), (b), (c) and (d) of para. 9 and in para. 10.

3. In regard to clause (c) of para. 9, it is deemed preferable that the existing arrangements in respect to the inspection of the Corps of Sappers and Miners by the Inspector-General of Military Works should continue.

4. The difference apparently drawn between the terms "ordinary repairs" and "maintenance" was not intended. The insertion of the words "or maintenance" in the second line of para. 9 (c) was an oversight.

5. The principle of employing Sappers and Miners on Military Works in peace time is considered to be a thoroughly sound one and likely to be advantageous alike to the corps concerned and to the State. The Governor-General in Council desires therefore that the services of these corps should be fully utilized, whenever practicable, not only in carrying out ordinary repairs and maintenance of their own buildings, but also in the construction of such buildings. It is, however, to be understood that in all such cases the Commandants will carry out the works for the Military Works or Public Works Department, as the case may be, in whose budget estimates the necessary provision of funds will appear.

6. With reference to para. 9 (d), the centage to be charged for the use of Government buildings and machines will, based on the experience gained in the Ordnance Department, be 5 per cent. on the value of the articles turned out.

Order.—Ordered that a copy of this Resolution be forwarded for information and guidance to the Governments of Madras and Bombay; to the Adjutant-General in India; to the Inspector-General of Military Works; to the Controllers of Military Accounts, Bengal, Eastern and Western Circles; and to the Accountant-General, Military Department.

(Signed) E. COLLEN,
Secretary to the Government of India.

No. 2172-F.

Copy of the above forwarded to the Secretary to the Government of Madras, Military Department.

(By Order.)

SIMLA,
19th August 1889.

(Signed) HURLOCK PRITCHARD,
Deputy Secy. to the Govt. of India.

No. 169. ORDER THEREON, 16th September 1889, No. 6345.

Report by the Controller of Military Accounts,
B, dated 6th September 1888.
Procs. of Govt., No. 2039, dated 21st Mar 1889.
Adjutant-General's memorandum No. 851-E,
dated 15th June 1889.

Communicated for the information
and guidance of His Excellency the
Commander-in-Chief and the Controller
of Military Accounts, with reference to
the correspondence marginally noted.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Adjutant-General.

- " Quarter Master General.
- " Inspector-General of Ordnance.
- " Controller of Military Accounts.
- " Public Works Department.

Exd. J. Henricus

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Accounts.

Read the following paper:—

No. 168. *Extract from the Proceedings of the Government of India in the Military Department, under date Simla, the 19th August 1889, No. 2172-F.*

Accounts.

Read the undernoted correspondence on the subject of the system under which the accounts of expenditure on equipments, stores, instruction and practice in the Corps of Sappers and Miners in India are kept:—

* * * * *
Letter from the Secretary to the Government of India, Military Department, to the Secretary to the Government of Madras, Military Department, and others, No. 1448-F, dated the 16th July 1888.

* * * * *
Letter from the Secretary to the Government of Madras, Military Department, No. 6209, dated the 12th September 1888.

* * * * *
Letter from the Secretary to the Government of India, Military Department, to the Secretary to the Government of Bombay, Military Department, and others, No. 482-F, dated the 16th February 1889.

* * * * *
Letter from the Secretary to the Government of India, Military Department, to the Adjutant-General in India, and others, No. 787-F, dated the 18th March 1889.

* * * * *
Endorsement from the Secretary to the Government of Madras, Military Department, No. 4105, dated the 24th June 1889.

Observations.—The present system, under which the accounts of expenditure on equipments, stores, instruction, and practice in the three Corps of Sappers and Miners are kept, was fully discussed last year, with the result that the Commander-in-Chief expressed an opinion that the present procedure in regard to the annual provision of stores and equipments is open to considerable improvement, and that, owing to the want of a simple and uniform system in this respect, the large sums annually devoted to the instruction and equipment of these corps have not always been spent to the best advantage. As a first step towards the enforcement of economy combined with increased efficiency, His Excellency proposed—

- (1) to assimilate the system in force in the three Presidencies;
- (2) to define the several items on which annual expenditure is necessary;
- (3) to distribute the total grant available for the year among the three corps, in suitable proportions, and to limit beforehand the aggregate expenditure on each item, whether in regard to local purchases, hired or sapper labor, issues of stores from the Ordnance and other departments, &c.; and
- (4) that when indenting for new stores and equipments the stock in hand of these articles should be quoted in the indents; serviceable articles, though not precisely conforming to the latest patterns, being utilized as far as possible before new ones are demanded.

Gobt. of {1889} Madras.

MILITARY.

To
THE ADJUTANT-GENERAL,
&c., &c., &c.

No. 2742 W of Oct 7. 1889
Communicated to
officers of the P.W. Dept with
reference to G.O. No. 9811/4
d/s 8 April 1889.

Dated September, 16th.

Issued

Recd.

Encl.

G.O., 16th September 1889, No. 6345.

20/R.R.E.D.B.
26. 9. 89

SEPTEMBER.
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The Suptg Engineer
Examined P.W. Accts

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Accounts.

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- (4) that when indenting for new stores and equipments the stock in hand of these articles should be quoted in the indents; serviceable articles, though not precisely conforming to the latest patterns, being utilized as far as possible before new ones are demanded.

2. It was also proposed that the expenditure should in future be classified under the following heads:—

I. *Equipment*—

- (a) *Service*:
 - (i) Initial cost of authorized proportion of—
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- (b) *Instructional*:
 - (i) Initial cost of authorized proportion of—
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II. *Stores and materials*—

- (a) For instructional purposes.
- (b) For experimental purposes and field practice.

3. It was further suggested that the construction and maintenance of buildings needed by the Corps of Sappers and Miners for storage and other purposes appertaining to their professional duties, such as workshops, &c., should be attended to by the Military Works or Public Works Department, as the case might require, the Commandant of each corps representing his requirements under this head yearly to those departments in the prescribed manner.

4. Finally, it was recommended that, with a view to introducing uniformity of procedure, the present system of accounts and expenditure in the three corps should be investigated and reported on by an officer of the Accounts Branch of the Military Works or Public Works Department.

5. In furtherance of the suggestions referred to in para. 3 above, general instructions were issued in Military Department letter No. 482-F, dated the 16th February 1889, directing that the construction and maintenance of buildings required by the Corps of Sappers and Miners should be attended to by the Military Works Department or the Public Works Department.

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7. With reference, however, to the suggestion that a Royal Engineer account officer, *i.e.*, an officer of the Public Works Accounts Department who is a Royal Engineer, possessing special knowledge of the technical details of engineering, should be made available to investigate and report on the present system of accounts, it seemed to the Government of India that the reforms to be introduced in this respect might be left to the Military Accounts Department to settle in communication with the Adjutant-General in India. It was proposed, therefore, to depute a special officer of this department for this duty, furnishing him with copies of the correspondence, and authorising him to communicate directly with the three Commandants of the Corps of Sappers and Miners in India. The officer to be selected was to be taken from the Military Accounts Department at Poona, as the head-quarters of the Bombay Sappers and Miners being close at hand at Kirkee, he would be in a position to communicate personally with the Commandant and other officers of that corps on the various professional points arising in the course of his work. He was to be instructed to submit his report to the Accountant-General, Military Department, who would send it to the Adjutant-General in India for submission to the Government of India with the opinion of His Excellency the Commander-in-Chief thereon.

8. Before, however, issuing any instructions, the Government of India desired to learn the views of His Excellency the Commander-in-Chief on the above points, and in Military Department letter No. 1384-F, dated the 29th May 1889, the Adjutant-General in India was asked to move His Excellency to favor them with an expression of his opinion.

9. At the same time it was stated that the Government of India considered that the present practice of mixing up the instruction work of the corps with work paid for by departments of Government or by private persons, and also with repairs and renewals of buildings, is not conducive to economy in expenditure, and it was desired, therefore, that this point should also be carefully considered. The following remarks were offered for the consideration of His Excellency the Commander-in-Chief:—

- (a) In the first place it would seem necessary to determine what equipments are actually necessary for instructional purposes. This could perhaps best be done by informing Commandants that the scale laid down in table K, "Engineer Equipments for India, Part I, Equipment Tables, 1887," must be strictly adhered to in future, and that nothing beyond that scale will be allowed except on good cause being shown. The adoption of such a course would probably lead to special applications from the three Corps of Sappers and Miners, and with reference to these representations it will, no doubt, be easy to determine what modifications are necessary in the table referred to.
- (b) All instructional stores should be entered in a special ledger for such stores, separate from the ledger for ordinary regimental equipments, and the expenditure of these stores should be separately accounted for in the same way as other equipments. The articles of miscellaneous purchase, obtained locally by the Commandants from the lump sum provided for this purpose, should appear in this ledger, and the cash expenditure thereon should be specially watched.
- (c) The corps might be entrusted with all ordinary repairs to their own buildings, but not their construction or maintenance, and with the provision of the authorized articles of barrack furniture under contract entered into between the departments which arrange these supplies and the Commandants. The corps might perhaps make barrack furniture for the neighbouring stations with profit to themselves and economy to the State. The first contract would probably be based on the actual expenditure of the past five years. Anything saved out of the annual contract allowance would be at the disposal of the Commandant for the advantage of the corps, but no additions to buildings leading to future increased cost of maintenance should be allowed without the previous sanction of the Government of India. The accounts of the expenditure of the whole grant should be strictly kept. The buildings would be inspected annually by the Inspector-General of Military Works on the occasion of his inspection of the corps (or by the Superintending Engineer or other officer deputed by him who would report to him at the corps inspection). The inspecting officer (or the officer deputed by him) would also inspect the accounts and check some of the more valuable articles of stock. The accounts and stock would likewise be checked at uncertain intervals by an Inspector of Accounts from the Military Accounts Department, in addition to the former being audited in detail regularly in the usual way by that department. An annual stock-taking under regimental arrangements should take place just before the inspection of the corps.
- (d) The work done on payment by the corps should be kept entirely separate from that carried out for the instruction of the corps. For the former kind of work, tools and materials, including coal, &c., for the engines, should be provided by the corps under private arrangements, the only connection Government need have with it being that a percentage charge would be levied for the use of Government buildings and machines.

10. It was further stated that arrangements would be made for the Controllers of Military Accounts to submit, in future, the annual budget estimates of the Corps of Sappers and Miners relating to the above particulars separately in advance to

the Accountant-General, Military Department, by whom they would be forwarded to the Adjutant-General in India for review under the orders of His Excellency the Commander-in-Chief. By this procedure these estimates could be professionally scrutinized by the Assistant Adjutant-General, Royal Engineers, at Army Headquarters, and they could then be forwarded to the Government of India, accompanied by any remarks which His Excellency might wish to offer thereon.

11. In his letter No. 3496-C, dated the 11th July 1889, the Adjutant-General in India states that the Commander-in-Chief approves of the proposals made in clauses (a), (b), (c) and (d) of para. 9 above, subject to an explanation under (c) as to the difference drawn between ordinary repairs to a building and its maintenance. It is also stated that, although under existing arrangements the Inspector-General of Military Works inspects the Madras and Bombay Corps of Sappers and Miners biennially, there is no objection to such inspections being made annually in future.

12. His Excellency approves of the proposal contained in para. 10 above, and suggests that a printed form of annual estimate should be prescribed for use in the three Corps of Sappers and Miners.

13. The proposal to depute an officer of the Military Accounts Department to investigate and report on the present system of accounts does not commend itself to the Commander-in-Chief, who urges that his original recommendation on this head be accepted by the Government of India.

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2. The Government of India also sanction the adoption of the various proposals referred to in clauses (a), (b), (c) and (d) of para. 9 and in para. 10.

3. In regard to clause (c) of para. 9, it is deemed preferable that the existing arrangements in respect to the inspection of the Corps of Sappers and Miners by the Inspector-General of Military Works should continue.

4. The difference apparently drawn between the terms "ordinary repairs" and "maintenance" was not intended. The insertion of the words "or maintenance" in the second line of para. 9 (c) was an oversight.

5. The principle of employing Sappers and Miners on Military Works in peace time is considered to be a thoroughly sound one and likely to be advantageous alike to the corps concerned and to the State. The Governor-General in Council desires therefore that the services of these corps should be fully utilized, whenever practicable, not only in carrying out ordinary repairs and maintenance of their own buildings, but also in the construction of such buildings. It is, however, to be understood that in all such cases the Commandants will carry out the works for the Military Works or Public Works Department, as the case may be, in whose budget estimates the necessary provision of funds will appear.

6. With reference to para. 9 (d), the centage to be charged for the use of Government buildings and machines will, based on the experience gained in the Ordnance Department, be 5 per cent. on the value of the articles turned out.

Order.—Ordered that a copy of this Resolution be forwarded for information and guidance to the Governments of Madras and Bombay; to the Adjutant-General in India; to the Inspector-General of Military Works; to the Controllers of Military Accounts, Bengal, Eastern and Western Circles; and to the Accountant-General, Military Department.

(Signed) E. COLLEN,
Secretary to the Government of India.

No. 2172-F.

Copy of the above forwarded to the Secretary to the Government of Madras, Military Department.

(By Order.)

SIMLA,
19th August 1889.

(Signed) HURLOCK PRITCHARD,
Depy. Secy. to the Govt. of India.

No. 169. ORDER THEREON, 16th September 1889, No. 6345.

Report by the Controller of Military Accounts,
B, dated 6th September 1888.
Procs. of Govt., No. 2039, dated 21st Mar 1889.
2315, " 3rd April "
Adjutant-General's memorandum No. 851-E,
dated 15th June 1889.

Communicated for the information and guidance of His Excellency the Commander-in-Chief and the Controller of Military Accounts, with reference to the correspondence marginally noted.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Adjutant-General.

" Quarter Master General.
" Inspector-General of Ordnance.
" Controller of Military Accounts.
" Public Works Department.

Ed. J. Henricus