



Downing Street,

20 July, 1917.

Dear Sir,

In Mr Bottomley's absence on leave I have opened your letter to him No.0165/8729 of the 24th of July. Have you seen our letter to the War Office No.25567 of the 31st of May? I think that the despatch, of which a copy was enclosed in that letter, contains all the instructions which it is necessary for us to <sup>give to</sup> make for the Protectorate authorities in East Africa, and unless I hear to the contrary I shall assume that you agree.

Yours truly,

(Sd.) F. G. A. Suttler

H. WILSON, ESQ.

016578729

308

37263

24<sup>th</sup> July, 1917.

Dear Sir,

I enclose a copy of a letter we are sending to Mr. Barry May on the subject of securing credit to Imperial Funds for the value of Imperial Property which may be handed over to the Colonial authorities on the termination of the East African Campaign. I suggest that if you agree the Colonial Office might write in similar terms to the Colonial Auditor, East Africa.

Yours faithfully  
A Wilson

C. Bottomley Esq:  
Colonial Office,  
S.W.

C. O.  
37263  
REC'D  
REGD 25 JUL 17

309

0160/0720. (F.5.).

24<sup>th</sup> July, 1917.

Sir,

With reference to annexed copies of correspondence relative to the financial arrangements in connection with the disposal of stores, supplies etc. by the East African Expeditionary Force at the termination of hostilities in that theatre of war, I am directed to enquire if you have any suggestion that would assist in securing credit to the Imperial Government for all Imperial property handed over to the British East Africa, Uganda and South African Governments.

I am.

Sir,

Your obedient servant,

(sd) H. Wilson.

For the Assistant Financial Secretary.

Garry Bay Regt. C.M.G.,  
High Commissioner's Office,  
Pretoria,  
South Africa.

C O P Y.

OIMS/SIBO. (Accts. S.).

26th February, 1917.

C. O.  
37263

Sir,

I am commanded by the Army Council to transmit for your information the attached copy of a letter (with enclosures) which has this day been addressed to the Colonial Office, regarding accounting for balances of public store supplies and animals which will remain in hand on the cessation of hostilities in East Africa.

The Council would be glad if you would arrange accordingly, subject to such modification in detail as you may consider necessary to meet local circumstances.

I am,

Sir,

Your obedient Servant,

(Sgd) B.B. Cubitt.

The General Officer,  
Commanding-in-Chief,  
East Africa.

6180 (Accounts S.a.)

26th February, 1917.

Sir,

I am commanded by the Army Council to acquaint you, through 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 materials 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 précis of Army Regulations on the subject is enclosed. A somewhat similar general provision is made in the War Accounts Manual (War), an extract from which is also enclosed.

The Council recognize that the circumstances in East Africa do 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 stock-taking will, it is considered, facilitate the return to Ordnance Depots

Yours,

Secretary of State,  
Colonial Office.

as, 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,

(Sgd) B.E. Cubitt.

0168/0180.

DEMobilIZATION. 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 demobilization; 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.

§ 176. General instructions as to the disposal of the surplus stores belonging to a unit will be found in P.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 drawn up. Further issues will be made through War Depots and Ordnance Depots.

2. SUPPLIES.

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

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

3. UNITS.Appendix VII.D.195 Field Service Regulations. Pt.2.

Declarations. At the earliest possible date after the cessation of hostilities, or on the return of the unit to peace conditions, the Regimental Board will be assembled. This Board will take an account of all stores in possession of the unit, including those purchased, captured or requisitioned, and this will become the balance of a new equipment account, to be kept in ordinary manner.

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

4. EQUIPMENT REGULATIONS.S.S.R. I, App. I §§. 28, 29.

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

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.

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.

## 2. CLOTHING REGULATIONS.

### Clothing Regulations. Part 3.

#### Section III Demobilization;

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

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

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. (A.G. 49. 1/2/1.).

of the "peace" depot will keep a separate account for the remaining stock until it is disposed of under instructions which will be given as 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 stores found brought on charge in the ordinary peace account, 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.

#### 9. VETERINARY STORES.

For Annual 1918. 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 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 stocktaking 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.

of the losses, if any.

Stock taking after the war should include such  
telegraph lines, hospitals, blockhouses, pumping  
constructed or acquired by the force and remaining  
after the termination of hostilities. For the

it should not be noted in any greater detail than as

to "Hospital at "

but the question of their ultimate disposal, whether by sale  
otherwise, should at once be submitted for consideration.

It should be decided that any special telegraph lines, buildings, &c.  
which would 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.

46  
3). 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.718). Any discrepancies between the number found and the  
number on Army Form 2004 in the case of the 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 Commanding <sup>considers it necessary with the General Officer</sup> agrees, be verified by  
independent boards to be convened by the General Officer  
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TELEGRAM from War Office.

To G.O.C. in C., East Africa.

25257. In order to have full information for dividing common charges account between Imperial and Protectorate Governments, it is necessary that records should be kept of stores, supplies, animals, etc. consigned from East Africa to Imperial Army charge elsewhere or taken over by protectorate Governments without payment at the time. Please arrange separate records for each Government concerned. No record required for India.

Records should include approximate statements of any stores, supplies, animals, etc. consigned from East Africa to Imperial Army charge elsewhere or taken over by protectorate Governments without payment at the time. Exclude any equipment etc. consigned from East Africa to Imperial Army charge elsewhere or taken over by protectorate Governments without payment at the time.

Quantity records only unless special pricing can be done without much labour. Records would be secured simply by filing additional copies of issue vouchers.

Union Government should pay for any articles which it may agree to take and which are the property of the Imperial Government. No payment will be required for the guns, rifles, pistols, ammunitions etc. which it supplied for its campaign on loan or for equipment etc. personal to the

This gives no authority for disposal of stores merely for financial record of such transactions as may otherwise authorized.

7. 3. 17.

0165/7777.

C O P Y.

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TELEGRAM from War Office.

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7. 3. 17.

0165/7777.

165/8729. (F.5.)

\*<sup>1</sup>August, 1917.

Dear Sir,

In reply to your letter of 26th ultimo, we should like the Colonial Auditor, East Africa, to have a copy of War Office telegram of 7th March, 1917 to General Officer Commanding-in-Chief, East Africa (which was one of the enclosures to my previous letter). A copy of this was sent to the Colonial Office with War Office letter O165/7777 (F.L.A.) of 17th March.

You probably sent a copy to the Governor. If so, I agree that no further instructions for the Colonial Auditor are required.

Yours truly,

*A Wilson*

G.A. Butler Esq.,  
Colonial Office,  
S.W.

5/7777. (D.E.O.S.)

War Office,

The  
Director of Ordnance Services,

30th May, 1917.

East African Expeditionary Force. 37263

With reference to the proposals which you sent me for the action to be taken by you on demobilization, a copy of which I now attach, the conclusion we have come to here is that in the present state of uncertainty as to what stocks you will have on hand, and what will be the conditions on other fronts at the termination of hostilities in your theatre of war, it is impossible to lay down, except in very general terms, what action should then be taken and how your stocks should be disposed of.

With regard to arms, ammunition and equipment stores, it is thought that the only possible course is to await the conclusion of your campaign and for you then to report what stocks you have for disposal, after making full provision for any garrison left in the country and for the replacement of the arms and ammunition supplied on loan for the Expedition by South Africa and for the re-fitting of any units which may be proceeding to another sphere of operations.

Any preparations which you can make in advance to enable you to expedite this report will of course be very advantageous, but it does not appear to be possible at present to carry the matter beyond this point.

With regard to general stores, the procedure which you outline in para: (4) of your proposals, is broadly what we should be prepared to recommend, but the transfer of any stores of British pattern taken by South Africa or India will have to be the subject of a financial adjustment between the Governments concerned.

(Sd.) J. Stevens,  
Director of Equipment and Ordnance Stores.

W.O. S.A.P.  
37263

322

23 August 1917

Sir,

With reference to my

25567

despatch no. { 422 of May 31st  
131 of May 31st  
161 of June 1st

DRAFT.

S.A.P. no 640  
S.A.S  
no 193  
no 255  
MINUTE. S.A.C.

Amount 55970

I have to transmit to you the accompanying copy

of a telegram which was sent from the W.O. to the

G.O.C. in C., E. Africa, on March 7th ~~on the subject~~ directing that

records should be kept of stores, supplies, &c., consigned from E. A. C. Imperial Army

Charge despatch to take over by Capt. & the G.O.C. in C.

Apparent at the time of the taking over of the stores

- Mr. Woodhouse 21/8/17
- Mr.
- Mr.
- Mr. Grindle.
- Mr. Lambert.
- Mr. Ross.
- Sir G. Fiddes.
- Mr. Steel-Maitland.
- Mr. Long.

W.O. S.A.P. in August 1917

tel. 7 March 60/14383

copy of despatch (to S.A.P.)  
L.P. & S.A.P. 25567  
1/383  
I send information  
concerning them