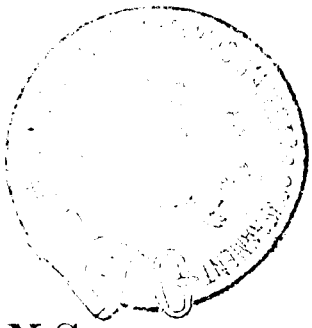
No. 7606/1334.



REGULATIONS

FOR

INTELLIGENCE DUTIES IN THE FIELD.

WAR OFFICE, 1904.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.; or
OLIVER AND BOYD, EDINBURGH; or
PONSONBY, 116, GRAFTON STREET, DUBLIN.

Price Twopence.

FEB 23 1905
D. of D.

The following regulations for the performance of the intelligence duties of the General Staff accompanying an Army in the Field are published for the guidance of General Officers and all concerned.

In the interpretation of these regulations due regard must be paid to the exigencies of the service, and a General Officer Commanding-in-Chief in the field has discretionary power to vary them from time to time as he may think fit.

N. G. Lyttelton
CGS

War Office,
3rd August 1904.

i 29179. 10,000.—11/04. Wt. 11500. E. & S. A 2

TABLE OF CONTENTS.

Heading.	Paras.	Page.
Organisation	1–7	5
Duties	8–15	9
Intelligence Corps, General Instructions	16–19	11
Interpreters	20–26	12
Guides	27–30	13
Intelligence Scouts	31–32	14
,, Police	33–36	14
Maps	37–41	15
Ciphers	42–43	16
Censorship	44–46	16
Captured Documents	47–49	17
Secret Service	50–51	17
Financial Instructions	52–80	17

Appendix I.	A.F.—N. 1464
,, II.	A.F.—N. 1465
,, III.	A.F.—N. 1466
,, IV.	A.F.—N. 1467

INDEX OF SUBJECTS.

Heading.	Page.
Captured Documents, Care of	17
Censorship	16
Ciphers	16
Financial Instructions	17
Guides	13
Intelligence Corps, General Instructions	11
,, Duties of General Staff	9
,, Police	14
,, Scouts	14
Interpreters	12
Maps	15
Organisation	5
Secret Service	17

Regulations for Intelligence Duties in the Field.

1. Intelligence duties, including the organisation of intelligence, both in peace and war, are a very important part of the duties of the General Staff of the army. Organisation and duties.

2. When an army is prepared for service in the field, an officer of the General Staff assigned to the Commander-in-Chief in the field will be nominated as head of the field intelligence. The General Staff at the War Office will supply him with all available information with regard to the enemy and the theatre of war.

3. As soon as the army takes the field, the General Officer Commanding-in-Chief will have entire control of the whole of the field intelligence, and he may arrange or alter the composition or distribution of the personnel employed on intelligence duties, both officers and men, in such manner as from local or other conditions he may consider advisable to ensure the efficient and economical performance of intelligence services. He may also arrange for any necessary increase in the military strength of the Intelligence staff, and may authorise the enlistment or engagement of such local assistance as may be required and available. He will authorise and control all expenditure on intelligence and secret service.

4. The intelligence duties of the General Staff include the following subjects:—Information re-

garding the enemy; frustration of the enemy's efforts to gain information; the conduct of reconnaissances other than reconnaissances in force; information regarding the country and its resources; provision of guides and interpreters; provision, revision, and distribution of maps; flags of truce and correspondence with the enemy; political work with reference to the civil population; care of captured documents; ciphers; censorship, other than that of the Press; intelligence diaries.

The Senior Officer of the General Staff dealing with intelligence duties, who for convenience is termed in these regulations the D.M.I., is also responsible to the General Officer Commanding-in-Chief for the efficiency of the whole of the intelligence services of the army; for the working of secret service, both within and without the theatre of operations; for the expenditure of, and accounting for, all intelligence funds; and for such other General Staff duties as the General Officer Commanding-in-Chief may assign to him.

He is permitted to communicate semi-officially with the General Staff at the War Office.

5. To enable the General staff to deal with the large and varied staff of subordinates required for Field Intelligence work, with the accounts, which are of a somewhat technical nature, and with secret service, all officers (other than officers of the General Staff) and subordinates employed on intelligence duties in the field will be grouped in a separate organisation, under the control of the D.M.I. of the force.

6. The strength of the staff and subordinates required for field intelligence duties will be

dependent on the size of the army or force in the field, on the nature of the warfare, and on political and local considerations which may vary from time to time.

There will usually be—

(*a*) At headquarters three or more officers of the General Staff.

(*b*) Other General Staff Officers allotted, according to circumstances, to the staffs of General or other officers commanding army corps, divisions, brigades, columns, districts, sections of lines of communication or detached forces.

(*c*) Officers detached from headquarters for special duties.

(*d*) Subordinates, military and civil.

7. The following scale may be taken as the minimum establishment of the General staff required for field intelligence on service* :—

(*a*) If the force exceeds the strength of an army corps, the D.M.I. will be a Brigadier-General or Colonel of the General Staff. He will be assisted by a Lieut.-Colonel and two Majors or Captains of the General Staff, as well as two attached officers, one as head of the Topography section, and the other as Accountant.

(*b*) For each army corps a Colonel or a Lieut.-Colonel and a Major or Captain of the General Staff.

For each division of cavalry a Major and Captain.

* NOTE.—A proportion of these officers will be selected from the General Staff serving at the War Office.

For each division of infantry a Major or Captain.

For each brigade of cavalry a Captain.

For each brigade of infantry acting independently, a Captain.

For each detached column or force of sufficient importance, an officer of suitable grade.

For the line of communications, officers according to requirements. In some cases the line of communications will require a stronger staff, proportionately, than the field army.

(*c*) One or two special service officers should invariably be attached to the General Staff at headquarters for special duty within or without the theatre of operations.

(*d*) Subordinates (Commissioned, Enlisted, or Engaged).	Accountants. (Officers A.P.D.)	Clerks, Accounting. (A.P.C.)	Clerks, Intelligence.	Interpreters, if required.	Mounted Intelligence Police.	Guides, if available.
At headquarters when the force equals or exceeds in strength one army corps.	2	2	3	10	20	5
For each army corps forming part of a larger force.	1	1	2	5	12	2
For each cavalry division -	—	1	2	11	4	11
For each infantry division	—	—	1	5	8	5
For a detached infantry brigade or force of similar strength.	—	—	1	2	4	3
For a detached cavalry brigade.	—	—	1	5	2	5

The number of subordinates required for line of communications will depend entirely on local conditions.

8. The intelligence duties of the General Staff of corps, divisions, &c., are similar to those of the staff at headquarters. Officers so employed will be always available for any other General Staff duties, which their G.O.C. may assign to them. With the smaller units of command it may not unfrequently occur that only one officer is available for all General Staff duties. Whether employed solely in intelligence duties or otherwise, the General Staff will in the matter of accounting, secret service, and any intelligence service specially detailed from headquarters, report to D.M.I. direct. On such subjects intelligence officers should also communicate direct with each other.

In order to ensure the early transmission of information and the full consideration of possibly conflicting reports, all intelligence officers will not only submit immediately to the General Officers, on whose staff they are serving, all information they obtain concerning the enemy, but will also forward a précis of such information direct to the D.M.I., and to such other intelligence officers as may be concerned. Direct communications between intelligence officers (unless secret) will be addressed, or legibly marked "Intelligence" in order to ensure rapid and accurate delivery.

9. Intelligence officers detached from head quarters for special purposes, unless specifically attached to another command, are under the direct orders of the General Officer Commanding-in-Chief transmitted through the Chief of the General Staff.

10. When an officer of the General Staff is not available, intelligence duties may be assigned to an officer of the Adjutant-General's department or to a regimental officer of the regular, auxiliary, local, or irregular forces, or a civilian may by order of the G.O.C.-in-Chief be attached to the staff of a force to act as intelligence officer. In such a case it may be necessary to limit the responsibility of the selected officer, and his duties will be defined from headquarters, the commander of the force arranging for the performance of the remaining intelligence duties.

General regulations.

11. All transactions and communications relative to field intelligence, and all information with regard to our own forces or to the military situation, are, except for the necessary communications made by responsible officers, to be treated as secret. The General Staff are to impress upon their subordinates, military and civilian, the absolute necessity of preserving the strictest secrecy with regard to everything concerning the working of intelligence, and are to warn them that breaches of confidence will be severely punished.

12. Information as to the enemy will, as a rule, be communicated officially to those concerned by the General Staff. It is, however, the duty of every member of the Field Intelligence who may personally acquire any information of an urgent nature which immediately affects the safety of the troops, or the success of an operation in progress, to impart such information direct to the officers concerned.

13. Officers or civilians employed on intelligence duties are not to employ civilian servants without

permission from headquarters. Officers should make such arrangements as will, so far as is possible, prevent their servants from learning anything regarding the working of intelligence, and will warn their servants against disclosing any information with which they may become acquainted.

14. In the event of imminent risk of any documents relating to intelligence falling into the hands of the enemy, any officer or employé to whose care such documents have been entrusted will take such steps for destroying or hiding them as he may consider desirable or necessary.

15. All persons employed on intelligence duties are, when engaged on any duty involving risk, to avoid carrying with them any book or document the capture of which might be of advantage to the enemy. This does not refer to such notes, reports, or despatches as are essential to the performance of the immediate duty on which the bearer is engaged.

Intelligence Corps (interpreters, guides, scouts, &c.).

16. Whenever possible, the interpreters, permanent guides, scouts, and other employés of the Field Intelligence, should be formed into a corps. In civilised warfare they should be temporarily commissioned or enlisted, and should wear uniform.

17. Members of the Intelligence Corps will be paid from intelligence funds.

18. Members of the Intelligence Corps serving away from headquarters should be attached, for duty and pay, to a staff unit.

19. A regular officer, stationed at headquarters, should be detailed to perform the duties of Adjutant of the Intelligence Corps.

Interpreters.

20. The initial provision of interpreters for a campaign will, when practicable, be arranged by the War Office. In most cases, however, it will be necessary for these arrangements to be supplemented locally.

21. In some cases it may be possible to employ officers as interpreters in addition to their military duties, but it is only rarely that officers will be available to act permanently and exclusively as interpreters.

22. The pay of an officer employed either occasionally or permanently as interpreter will be fixed according to the officer's proficiency and the importance of his duties by the G.O.C.-in-Chief, subject to the approval of the Army Council.

23. Civilian interpreters should be divided into classes, according to their proficiency and ability. Their classification may be modified by the possession of other qualifications, such as sufficient knowledge of the country to act as guides, or special ability in intelligence, transport, or other military work.

24. The normal classification will be as follows:—

1st class. Men of education who possess sufficient knowledge of the language of the country and of English to be able to draw up proclamations or other official documents.

2nd class. Men who can read, write, and speak both the language of the country and English.

3rd class. Men who can speak English and who can read and speak the language of the country.

4th class. Men who can speak the language of the country and English. It may sometimes be necessary to employ interpreters who have no knowledge of English, the interpretation being carried on through the medium of a third well known language such as French, German, Hindustani, or Arabic.

25. The pay of civilian interpreters will, as a rule, be fixed at the beginning of a campaign by the War Office, but may be subsequently modified by the General Officer Commanding-in-Chief in the field, subject to the approval of the Army Council.

26. Interpreters must be carefully selected, and, at first, should be kept under observation. One of the easiest and most effective methods of placing a spy in the enemy's lines is by procuring him an engagement as interpreter.

27. Guides are of two kinds, permanent and temporary. Guides.

28. Permanent guides are those who have a good personal knowledge of large tracts of country. In campaigns where maps are wanting, or incomplete, such men are essential, and even where good maps are available the additional information supplied by guides as to the nature of the country, the amount of supplies available, approaches to towns, &c., as well as their knowledge of the distribution and temper of the inhabitants, will always be of great value. Such men usually speak the language of the country, and are, therefore, available as interpreters, and should be so employed when the forces

are operating in any district with which they may be unacquainted.

29. Temporary guides are those engaged or pressed to perform a particular duty. When good maps are available, the services of temporary guides should not be necessary except for tactical operations, for movements of small bodies, or for night operations. In operations in friendly countries temporary guides are frequently satisfactory, but in a hostile country they should be employed as sparingly as possible.

30. Rates of pay for guides must depend on circumstances. A permanent guide should be classed according to his ability, on the same scale as an interpreter. The payment of a temporary guide depends on the importance of the service, and on the social scale of the man.

Intelligence Scouts.

31. Special scouts may be enlisted or engaged by, or attached to, the General Staff. They will form a part of the Intelligence Corps.

32. Intelligence scouts will be entirely under the orders of Staff Officers for Intelligence duties.

Intelligence Police.

33. Intelligence police may consist of military police attached to the Intelligence Corps, of a specially selected body of soldiers, or of men specially enlisted.

34. When a campaign takes place in British territory or in a country where the inhabitants, or a portion of them, are friendly, it may be possible to arrange that the duties of intelligence police should be carried out by the guides, scouts, &c., of the Intelligence Corps.

35. The intelligence police will—

(*a*) Prevent all unauthorised persons gaining access to the offices or camps of the officers engaged on intelligence duties;

(*b*) They will take charge of all persons brought to the Field Intelligence for examination;

(*c*) They will carry out such arrests or searchings as may be ordered for intelligence purposes by staff officers for intelligence;

(*d*) They will act as guard over such documents or other articles as may be placed in their care;

(*e*) They will act as special messengers within our lines, when communications have to be sent by hand.

36. Intelligence police will, if detached from permanent units, continue to draw their pay from their units. Any extra pay which may be authorised will be paid direct by Field Intelligence.

If specially enlisted, or transferred from temporary corps, intelligence police will form part of the Intelligence Corps and will be paid from intelligence funds.

37. At the commencement of a campaign a preliminary distribution of maps will be made by the War Office. Maps.

38. All subsequent distributions of maps in the field will be made under the direction of the D.M.I. on the staff of the General Officer Commanding-in-Chief.

39. The distribution of maps to staffs and units will be carried out by the General Staff.

40. The D.M.I. is responsible for taking all possible steps to acquire and reproduce such maps as may be available locally, and for instituting such survey and reconnaissance work as may be possible with a view to the improvement of existing maps or the provision of new ones. Intelligence officers should invariably note any errors or discrepancies on the existing maps, and should forward corrected copies to headquarters.

41. On the subject of provision of maps the D.M.I. should be in constant communication with the General Staff at the War Office.

Ciphers.

42. The D.M.I. will be responsible for the preparation and distribution of such ciphers and codes as the General Officer Commanding-in-Chief may decide upon.

43. He will also issue to those concerned the necessary instructions for the use of the cipher or code, and for the preservation of its secrecy.

Censorship.

44. Censorship of all cables, telegrams, letters, or other communications, written or printed, except press messages and newspapers published within the theatre of operations, will be carried out by the General Staff.

45. At the beginning of a campaign, the General Officer Commanding-in-Chief will receive from the War Office instructions on the subject of censorship of cables. These instructions, being based on international agreements, are not to be

departed from without the special sanction of the War Office.

46. The control of press correspondents and of their communications is not a duty of the General Staff, but will be carried out by the Adjutant-General's department.

47. Captured documents should first be examined by staff officers for intelligence duties to ascertain to what department or branch of the staff they may be of use. They should be classified in this way under general headings and arranged in order of importance. Care of captured documents.

48. Information of the existence of documents likely to be useful, accompanied, if possible, by a brief summary, should be sent at once to officers concerned.

49. The acquisition of captured documents (unless they should be manifestly of no importance) will be notified to the D.M.I., who will give instructions as to their further examination and final disposal.

50. Special instructions as to secret service will be issued to the General Staff at the beginning of a campaign. Secret Service.

51. The D.M.I. has, under the G.O.C.-in-Chief, control over all intelligence and secret service funds. All funds drawn by intelligence officers from the Army Pay Department for intelligence purposes are debited to the D.M.I., and must be accounted for to him.

52. Should a portion of the army be permanently detached or should it be operating more or less Financial instructions.

independently, the G.O.C.-in-Chief may appoint an officer of the General Staff of the G.O.C. the detached Force to the charge of the intelligence accounts of the force, in which case the instructions which follow will apply to him exactly as if he were D.M.I. of the Force.

53. The accounts branch of the D.M.I.'s office should, whenever possible, be located at headquarters, and in any case should be within easy communication. Should it be necessary to establish the accounts office at the base, or at some spot where communication with headquarters is difficult or liable to interruption, one at least of the officers or accountants of the branch should accompany the D.M.I.

54. The D.M.I. will keep all sub-accountants informed of the location of the accounts office, and should the office be situated elsewhere than at headquarters, will instruct them whether the channel for communication of accounts business shall be direct with the accounts office, or through the D.M.I.

55. There are two classes of sub-accountants:—

(1.) Direct sub-accountants who deal direct with the D.M.I. This class will usually be confined to intelligence officers on the staffs of G.O.C. Army Corps, occupied districts, or lines of communication, and possibly cavalry divisions or other rapidly moving forces. For convenience these will hereafter be denoted as "A."

(2.) Indirect sub-accountants. These are sub-accountants of "A", and will usually be intelligence officers on the staff of commanders of divisions, brigades, portions of occupied districts, or sections of lines of communication. These will be denoted as "a".

56. A direct sub-accountant "A" is empowered to draw funds direct from the Army Pay Department, or from any source over which the general under whom he is serving has control. He may extend this power to his indirect sub-accountants "a," "a," "a."

When funds from the Army Pay Department or from local sources are not available, any intelligence officer having funds may transfer to any other intelligence officer authorised to draw money, such funds as he can spare.

57. All money drawn by "A" or by his sub-accountants "a," "a," "a," is debited by the D.M.I. to "A". Similarly, all money expended by "a," "a," "a," is credited to "A". "A" is therefore responsible to account for the expenditure of his sub-accountants.

58. Every financial transaction between an intelligence sub-accountant and the Army Pay Department, or another intelligence sub-accountant or any other public or private individual, department, or concern, is to be reported at once to the D.M.I. by both parties, and if the sub-accountant or sub-accountants concerned are not direct sub-accountants, the information is to be repeated to the direct sub-accountant or sub-

accountants to whom he or they are directly responsible.

Thus, if "a" draws money from the Army Pay Department, "a" and the A.P.D. officer both report the transaction to D.M.I., and to the "A" to whom "a" is responsible.

If "a" draws money from "a_1" reports are sent by both to—

1. The D.M.I.
2. The "A" to whom "a" is responsible.
3. The "A" to whom "a_1" is responsible.

Such reports will show merely the date and amount of the transaction and the rank, name, and official designation of the parties.

It is the duty of the officer drawing the money to inform the other party to the transaction of the necessity for these reports.

59. It may occasionally be necessary or advisable for one intelligence officer to request another to pay employés who may be travelling, or to pay local accounts or in other ways to disburse money on his behalf. In such cases the officer performing the service should take credit for the amount expended, transmitting a statement and the vouchers to the officer to whom he is responsible, whether his "A" or the D.M.I., and informing the officer on whose behalf the money has been expended of the details of the transaction.

In his own accounts the officer performing the service will show the amount expended as a lump sum disbursed on behalf of "Captain X., General Staff, 2nd Cavalry Division, as per vouchers forwarded on

date". He should keep a detailed record of the transaction in case of the loss of vouchers.

60. Every financial transaction between an intelligence officer and any other party must be completed and recorded. Loans are not permitted.

61. Expenditure of the funds entrusted to the D.M.I. is classified as follows:—

1. Intelligence expenditure.
   (*a*) Pay.
   (*b*) Rewards and special payments.
2. Secret service expenditure.

62. The system of accounting for intelligence expenditure provides that every sub-accountant is finally responsible for his accounts to the D.M.I.

In order to keep control of expenditure, and to facilitate the rendering and correction of accounts, each direct sub-accountant "A" is responsible for the first examination of the accounts of his subordinate sub-accountants "a" "a".

It is also the duty of every direct sub-accountant "A" to give every assistance to his subordinates in the matter of their accounts, and similarly, the accounts office of the D.M.I. is available to give assistance to sub-accountants who may find difficulties in the preparation or adjustment of their accounts.

63. Special F.I. forms are provided for the two sections of intelligence expenditure. Specimens of these forms (A.F. N. 1465 and N. 1467) are attached.

64. These forms are, in the first place, filled in monthly by the sub-accountants who actually expend the money. These sub-accountants may possibly find it necessary, when their employés are scattered, to entrust to subordinates the duty of conveying the actual cash or cheques, and of obtaining receipts, but in no case are the accounts forms to be filled in by any person subordinate to the sub-accountant, unless under his personal supervision.

In cases where, owing to the exigencies of active service, the sub-accountant finds it impossible to furnish his accounts on the proper forms, a correct statement of his expenditure in any form, with the required vouchers, will be accepted. In such case the proper forms will be made out by his "A" or, if necessary, by the D.M.I., and forwarded to the accounting officer for acceptance and signature.

65. Having completed and signed the forms, the sub-accountant "a" forwards them, with the necessary vouchers, to the officer to whom he is financially responsible, "A." The forms for pay and special payments are accompanied by a summary (A.F. N. 1466), and the whole enclosed in A.F. N. 1464 (Receipts and Expenditure).

Sub-accountants should invariably keep duplicates or records of their accounts to protect themselves in case of loss of the originals, and to obviate the necessity of returning the originals in case of errors or discrepancies being discovered in audit.

66. The direct sub-accountant "A" having collected the accounts of his subordinate sub-accountants, and added his own, will inspect the

accounts to assure himself that the vouchers correspond with the expenditure, and that there is no material error in calculation. Should any discrepancy or error exist, he will either return the accounts corrected, or fresh accounts, for acceptance and signature, or will notify his subordinate sub-accountant of the objections instructing him to reply direct to the D.M.I., in which latter case he will forward the whole of the papers, except the A.F.'s N. 1454 of his subordinates, which he retains and replaces by his own A.F. N. 1454, to the D.M.I. He will at the same time send to the D.M.I. a copy of his observations to his subordinates on their accounts, and any remarks he may think necessary.

It is undesirable that a direct sub-accountant should delay the whole of the accounts for which he is responsible by retaining for correction the statements of a subordinate unless the subordinate be within easy reach, or unless the case be one which, in his opinion, demands his immediate interference.

67. On receipt of accounts, the D.M.I. will at at once audit them, and will as soon as possible inform each sub-accountant of the result, repeating the information to the direct sub-accountants for the group of accounts forwarded by each. When accounts are found correct, a notification that the balance is accepted is sufficient. Where errors exist or certificates are wanting, the sub-accountant will be notified, and if he accepts the balance as shown by the D.M.I., or when a balance is agreed on between him and the D.M.I., a fresh statement and the necessary certificates will be made out in

the D.M.I.'s office and forwarded to the sub-accountant for signature and return.

68. When the accounts for a month are audited and completed they will be passed by the D.M.I. to the Army Pay Department as vouchers for his expenditure.

69. Bills, expenses, &c., properly chargeable to other departments, but unavoidably incurred out of intelligence funds, should be kept apart from ordinary expenditure and collected monthly into one statement, to accompany the others in A.F. N. 1464. Every payment should be briefly explained, and fully and separately marked or certified.

70. Receipts should be taken for all payments. Receipt signatures should not be borne on the statement itself, but should be either on a separate sheet or on single forms (specimens attached). The object of this separation is to avoid holding back entire accounts for the sake of absent signatures. Every effort is to be made to obtain receipt signatures, but if they are unobtainable, then the sub-accountant's certificate in lieu of receipt should be forwarded before sending in the accounts of the month subsequent to that in which the receipt was wanting.

71. Both statement and voucher (receipt or certificate) should show clearly the rate of pay, and the dates, period and nature of employment covered by each payment.

72. Advances to employés on account of pay are not permitted. Every item on a pay list should

represent so many days' pay reckoned from the date up to which pay was last issued.

In the event of an employé being sent on a mission necessitating an advance of money on account of pay, the advance should be shown as a special payment, a receipt taken, and the employé's name shown separately on the pay roll as not in receipt of pay until he has returned and the advance has been readjusted.

73. The practice of allowing arrears of pay to accumulate is one of the chief causes of confusion in accounts. Unless there are local reasons against the periodical distribution of cash to intelligence employés, every sub-accountant should do his best to bring his payments up to date, so that his statements may be as far as possible complete for the months to which they refer. It is not, as a rule, advisable that an officer should act as banker for employés within reach of their pay. Should it be necessary, for local reasons, to allow pay to accumulate, general instructions on the subject will be issued by the D.M.I.

Should an employé be stationed at or sent to a place to which it is inadvisable to send his pay, a report to this effect should accompany the accounts.

74. In the statement of expenditure for any one month, there should be no overlapping of payments for services rendered during another month. Credit entries held over, through accident or necessity, and not included in the accounts of the month to which they belong, should be put on supplementary statements for that month and should follow the original statements at the earliest possible date.

Credit for such amounts may be taken in the current month's A.F.N. 1464.

75. Fines and stoppages should be treated as money refunded, and shown as debits, credit being taken for full pay.

76. Every intelligence sub-accountant, on relinquishing his appointment, should balance his account and forward a statement through the proper channel. Any balance remaining on hand should be transmitted with the account or handed over to the relieving officer, his receipt being transmitted. Failing this, a balance may be transferred to any other intelligence sub-accountant, or handed into an officer of the Army Pay Department, a receipt being taken and forwarded in each case. Whatever mode be adopted the D.M.I. should be informed direct by both parties.

77. Secret service expenditure will invariably be accounted for direct to the D.M.I.

78. Those officers who are to be authorised to expend intelligence money on secret service without previous reference, will receive their authority from the D.M.I., and all intelligence officers will be notified that such authority has been issued. In dealing with large amounts, it is desirable that the concurrence of the General Officer Commanding-in-Chief, through the D.M.I., should be obtained.

Other intelligence officers may obtain authority to expend intelligence funds on secret service from the D.M.I., or from one of the officers authorised as above, reference being made for each general item of expenditure.

In cases of emergency, any officer having intelligence funds at his disposal may expend such funds on secret service, on the written demand, or with the written concurrence of the general or other officer on whose staff he is serving. Each separate service must be specified.

79. Officers must use great discretion in the preparation and forwarding of reports on secret service expenditure. It is desirable that such reports should be in the form of accounts, and that, in cases where payments are made to persons who cannot be compromised, receipts should be obtained. But the risk of imperilling the safety or reputation of an agent or employé by recording anything by which his service might be traced must be carefully avoided. It may even be necessary to limit the report to the simple certificate that such sums have been properly expended on secret service, leaving all detail for personal communication or a verbal message.

For example, expenditure on the purchase of supplies, stores, or a horse for a secret service agent should be vouched, while the payment of a large sum to a soldier of the enemy should be unrecorded.

In case of an officer incurring a large secret service expenditure on which any account would be indiscreet, he should inform another officer engaged on intelligence duties, or if there is none available, the general officer on whose staff he is serving, of the details of the expenditure, and inform the D.M.I. of this action.

80. Reports on secret service expenditure will be sent monthly to the D.M.I. by those officers authorised to expend money without previous reference, and by other officers at the end of the months in which expenditure has been incurred.

Army Form N. 1464.

Dr. **FIELD INTELLIGENCE.** Cr.

Statement of Receipts and Expenditure by Intelligence Officer,
for Month of _____ 190 .

Date.	Source and Particulars of Amounts received.	£ s. d.	Date.	Expenditure.	£ s. d.
				Pay - - } As per statements and separate vouchers herein. Rewards and Special Payments. }	
				Secret Service, as per enclosed separate statement, &c.	
				Miscellaneous.	
	Total Receipts - -			Total Expenditure - -	
	Balance due to D.M.I. on last Account -			Balance due by D.M.I. on last Account -	
	Balance due by D.M.I. on this Account -			Balance due to D.M.I. on this Account -	
	TOTAL DR. - £			*Signature* _____ TOTAL CR. - £	
				Date _____	

APPENDIX I. A.F.—N. 1464.

Statement of Expenditure

PAY.

Nature of Employment.	Name and Initials (or number of Natives).	From	To	No. of Days.	Rate per Day.	Rate per Mth.	Amount.
							£ s. d.

for Month of 190 .

	£	s.	d.
Brought forward (pay)			
REWARDS AND SPECIAL PAYMENTS.			
SECRET SERVICE, as per enclosed separate statement and vouchers.			
BILLS, EXPENSES & MISCELLANEOUS.			
Total Expenditure			

Certified that the persons shown above have been necessarily employed and paid as stated.

Place _____ Signature _____

Date _____ Rank, &c.

APPENDIX IV. A.F.—N. 1467.

PAY SHEET of Intelligence Corps at _____

during 19 .

Register No.	Rank and Name of Europeans or Number of Natives.	Period. From.	Period. To.	No. of Days.	Rate. Per Day.	Rate. Per Month.	Amount. £ s. d.

NOTE.—In case of payments to Natives, any remarks and the Signature of a Witness to payments, will be written across the Form after the items to which they relate.

Certified that the several persons in the above Pay List have been necessarily employed during the periods stated against them, and that the amount due to each person has been paid* (in the presence of those who have affixed their signatures in attestation thereof).

Date _____ 19 .

Signature of Officer.

Approved. (Item ____ Schedule of Special Services for _____ 19 .
War Service only.

Head of Department.

* In case of Native payments only, separate receipts are not required.

Army Form N. 1467.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

Received from _____

pay for _____ days = £ : :

From _____ to _____ at _____ per { month. / day.

_____ Signature _____ Date.

FIELD INTELLIGENCE.

Army Form N. 1466.

Summary of Expenditure for Services during the month of _____ 19 .

Name of Force, Column, District or Station.	I. (a) Pay				I. (b.)	2	Totals.
	Total Number of Day Wages paid.	Average Number in receipt of Pay.	Average Daily Pay.	Totals.	Rewards and Special Payments.	Secret Service.	
Totals - -							
						GRAND TOTAL - -	

