

434

EAST AFR. PROT

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9 JUL 15

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1915

LIEUTENANT C. P. G. JONES
CLAIM FOR LOSS OF KIT

Submits G.O.C. considers him in no way to blame for loss and suggests grant of £35 compensation. Lt Jones has now been invalided out on recommendation of Medical Board.

Mr. B. B. B. B.

He is a li way home.

I see had better consult W.O.

Standing team copy of book read.

Working team when the

accords with the practice in

Other cases.

Jan 7/7/15

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Gen. A.P.
26092/15

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Handwritten notes on the left side of the page, including names and possibly dates.



15 June 1915

Sir,

With ref. to the letter

from this Dept. of the 3rd

of June and previous
corresp. in the subject
of the military expenditure

connected with the operations
in East Africa, I am
directed by Mr. Secretary

to transmit to you
the said letter to the Army
Council, the accompanying

copy of the same
from the Deputy
Governor of the East

and for your information

TRAFFIC

2 Secretary
Gen. Office

MINUTE

- Mr. Secretary
- Mr. Read
- Mr. G. Fisher
- Mr. G. J. ...
- Mr. G. ...
- Mr. ...
- Mr. ...

Handwritten scribble or signature in the margin.

Handwritten notes at the bottom left, possibly a date or reference.

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41 & 42, PARLIAMENT STREET, S.W. 0010

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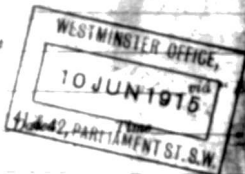
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No.

10/5
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The following TELEGRAM Received at

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request general ^{reference} ~~reference~~ ^{to} ~~to~~ ^{the} ~~the~~ ^{question} ~~question~~ ⁱⁿ ~~in~~ ^{passing} ~~passing~~ ^{any} ~~any~~ ^{items} ~~items
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6071-12

no

GWH

Telegram.

The Deputy of the Governor of the East Africa Pro-
 tectorate. East Africa State.

(Received, Colonial Office 5.39 p.m., 10th June, 1915)

[Circular No. 2599.]
 No. 206.

Request general authority to exercise discretion in passing any items ^(of) Protectorate ~~(s)~~ of expenditure irregularly incurred in connection with war during earlier stages. Such cases are fairly numerous and were inevitable pending organization and issue detailed orders. With regard to such irregular expenditure in connection with charges common to both Protectorates and Imperial forces, suggest that General Officer Commanding and I be given authority to exercise discretion jointly.

BOWRING. (for the
 General)

2nd June, 1915.

Sir,

I have the honour to acknowledge the receipt of your letter No: 22/206/278, of the 17th April, with enclosures, relating to the audit of the War Expenses accounts which has been undertaken by you at the request of the Protectorate and Military authorities, and, in reply, to inform you that I concur in the action taken by you, as reported in your letter.

2. I understand that, notwithstanding the statement contained in paragraph 2 of the Chief Secretary's memorandum dated the 3rd December 1914, the Treasurer has charged all payments on account of War Expenses to one fund, with classification, with the probable effect, as you point out, that some difficulty will be experienced when the time arrives for the final adjustment of the charges recorded against the War Expense Head.

3. I presume that you have represented your views on this point to the Treasurer and I have to request that you furnish me with a copy of his reply in explanation of the course which he has adopted.

I have, etc.,

(Sgd) A.E. Stephenson.

COPY.

Hon'ble: Chief Secretary to Auditor.

G.

No: S.10231/74.

3rd March, 1915.

Inspection of Military Accounts.Your No.120/278 of the 13th ultimo -
paragraph 6.

---ooOoo---

I am afraid that it is not possible to give you an assurance that your audit will be regarded as final by the Government of India.

(Sgd) W.J. Monson.

for CHIEF SECRETARY.

that in the case of a smaller force, the accounts will be submitted to the Controller of Military Accounts of the Division in India appointed for the purpose."

5. In the case of the force in East Africa the Base is Poona and the Field Disbursing Officer has Instructions to send his accounts there for audit. There is nothing in this Manual under which the present system can be sanctioned, and I would respectfully submit that the 2nd part of Para: 8 A of the Standing Orders for the East Africa Supply and Transport Corps signed by the Director of Supplies and authorized by the Chief Staff Officer of the General Officer Commanding, to the effect that the accounts are to be submitted to the Auditor of the East Africa Protectorate requires the sanction of the Government of India.

6. In the event of this sanction being obtained presumably my audit as far as concerns local expenditure on stores purchased for the troops and the consumption of those stores which the forces brought over with them should be accepted as final, otherwise if the Indian Government are not prepared to accede to this view, but require their own audit department to examine these accounts at some later date, I would submit that the whole of the work ^{now} being carried out will be duplicated.

I have, etc.,

(Sgd) H.C.E. Barnes.

COPY.

Auditor to the Hon'ble: Chief Secretary.

No: 122/1915.

13th February, 1915.

Sir,

With reference to my No: 501/278 of 21st instant and your reply B 9947 dated 23/12/14, I have the honour to bring to your notice the difficulties under which I am present carrying on the audit of the War Accounts and to invite your opinion as to whether this audit should be continued on these lines.

1. Presumably, as Auditor on the East Africa Protectorate, I am at present concerned only with such items of expenditure as pass through the Treasurer's books, and on this assumption I have taken up the accounts of the Central Committee of Supplies. To follow the Committee's purchases through to their ultimate destination it was necessary to examine amongst others the accounts of the various supply depôts. The examination of these accounts reveals the fact that the supplies obtained locally become inextricably mixed with the supplies brought out by Expeditionary Force B. and that it is absolutely impossible to separate the audit of these two sources of supply.

2. The same state of affairs must occur in most of the other branches of the War Accounts, i.e. Ordnance, Medical Stores, etc.

4. I assume that the accounting of the Indian Force follows the procedure contained in the Indian Military War Accounts Manual, which lays down that for "every division in the field (official) Accounts Office consisting of an audit and a disbursing branch should be formed at the base, and a Controller and Military Accounts put in charge thereof, but

I consider that it should be provided and charged against War expenses.

4. I am of opinion that, when the necessity for incurring large special Military expenditure became apparent, a Central Military Accounts Office should have been organised which would have been responsible for seeing that a proper system of accounting existed in the various Military Departments, to which all Military Departments should have rendered their accounts and which should have compiled and rendered to the Treasurer monthly comprehensive military accounts. However, as this has not been done, I consider that the procedure indicated in paragraphs 1-3 supra will afford as complete a control and scrutiny of military expenditure as can now be exercised.

(Sgd) C.C.Bowring.

CHIEF SECRETARY,

3/12/14.

Memorandum on the arrangements for
the inspection, classification and audit
of the Military accounts.

-----ooOoo-----

1. The Hon.Treasurer has agreed to detail an officer to inspect the books and accounts of all Military Departments. This officer will report direct to the Chief Staff Officer and will draw attention to any flaws which may in his opinion exist in the system in force. He will not undertake any sort of audit and his duties will be purely inspectorial and advisory.

2. The Hon.Treasurer has detailed an officer for the duties of analysing and classifying under the appropriate main heads all war charges appearing in his accounts. He has caused a special abstract book to be prepared in which this analysis will be made. The monthly total of this abstract book will agree with the Treasury Ledger account and the book will form a basis for the eventual allocation of such Military expenditure as appears in the Treasury accounts.

3. Included in the accounts which the Treasurer renders for audit monthly as prescribed in Colonial Office Regulation 349, will be the vouchers for war charges. Pending a decision as to final allocation all war charges will be entered under one suspense head. The whole Military expenditure appearing in the Treasurer's books will thus come up for audit in due course. As the audit of the Military accounts will throw a large amount of additional work on the Audit Department, it appears probable that the Auditor will not be able to undertake it without some temporary additional assistance. The examination of the various Military store accounts alone will be work of considerable magnitude. Should such temporary assistance be required,

and issues have been included in the same accounts. From this it will be seen that it is impossible to separate the audit of the Accounts of the two Governments as regards certain supplies, and the question has arisen whether the Government of India will accept the local audit as final as far as concerns these accounts. I enclose copies of correspondence with the local authorities, from which it will be seen that no satisfactory answer has been obtained. In the meantime a test audit of the Supply Accounts, and a detailed audit of the Treasury War Suspense Account, is being carried out. All purchases of live-stock, carts, motor cars, wagons, etc., are being carefully traced into the Store Ledgers of the various Depots and care is being taken to see that full authority is being shown for their purchase and that double payments are not being made.

7. To carry out this work it has been found necessary to engage extra clerks to the amount of nine which number will have to be augmented shortly as the work is getting behind. The salaries of these clerks are being charged to the War Suspense Head under the authority of the Honourable Chief Secretary.

I have, etc.,

(Sgd) H.C.E. Barnes.

nearly £100,000 monthly are now appearing in the Treasurer's Cash Account.

4. At the commencement of the war a Central Committee of Supplies, the members of which were selected from the principal Merchants in Nairobi and certain Government Officials was formed, and Branch Supply Committees were also appointed at Mombasa, Nakuru and Kisumu to assist the Central Committee. The object of this Committee was to centralize and direct the purchase of foodstuffs, transport, livestock, etc., and thereby prevent undue inflation of prices. All such requirements are thereby arranged for by this Committee, and vouchers are countersigned by them, and presented to the Treasury for payment, who accepts the Committee's signature as their authority.

5. The duty of feeding the troops in the field is carried out by the Director of Military Supplies, who indents on India and on the Local Committee for his requirements, and distributes Stores among the various bases as required. These bases forward fortnightly summaries of their receipts and expenditure to this office.

6. Supplementary to the Treasurer's Account there are Store and Equipment Accounts of Supply, Transport, Ordnance, and Medical Services. The audit of all these accounts has been undertaken by this Department, and the difficulty that the Accounts of the Local and Expeditionary Forces are inextricably mixed up, has at once presented itself, as the Treasurer has charged all his payments to one fund without classifying them in any way. The difficulty is still greater as regards ration Accounts, because both stores brought over by the I.S.F. and paid for by the Indian Government, have been taken over by the same Depôts, which have issued alike to Local and Expeditionary troops. These two classes of receipts

COPY.

Auditor, East Africa to Director of Colonial Audit.

No: 22/206/278.

17th April, 1915.

Sir,

I have the honour to submit herewith for your information the following report on the Audit of the War Expenses Accounts undertaken by me at the request of the Protectorate and Military Authorities together with a copy of a memorandum by the Honourable Chief Secretary on the same.

2. The forces operating out here are the Indian Expeditionary Force, the King's African Rifles, the Police and the East Africa Mounted Rifles. With the latter are included certain irregular bodies such as Bowkers and Ross's Scouts, and 'Vessels' Commando of which the two latter have, I believe, now been disbanded. There were also the Naval Volunteers and the Nairobi and Mombasa Town Guards, and a force of some 500 Volunteers has just arrived from Rhodesia.

3. The arrangement with regard to the Indian Expeditionary Force, as far as I can make out, is; That India pays the ordinary expenses such as pay, rations, etc., which would have been incurred had they remained in India, and that other expenses such as transport from India and in the field here, etc., should be borne either by us or the Imperial Government. As regards the Home forces, the ordinary expenses of the King's African Rifles and the Police are of course being borne by their respective votes, and the cost of all others and of all transport, rations, local Medical Supplies, Stores, etc., is being debited to a War Suspense Head, the final adjustment of which will be decided later. Payments on this account amounting to

nearly

copy sent

you said.

Stephenson

12th June 1915

Dear Mr. Stanley,

You will see from the
 enclosure that to me that there
 is at present considerable
 capacity in the various
 services that that, in the
 meantime ^{the} $\frac{1}{2}$ being at that
 appears to be possible to secure

copy of trial contained in the checked copy of
correspondence (see end of para. 6 of the
Auditor's letter of 17.4.15)

[Signature]

This attached receipt should be put
with the papers in the general register of
the expenses, then in case of audit on 6.3.15
[By the A.O. visit will be made, in the
Treasury accounts, in respect of 1.1.15 and
should be ready to find it, and
for the present purpose - such account
has made in the last account - the amount
does not help much. I am, my dear Sir,
Yours faithfully,
H. J. R.

H. J. R.
12/4/15

Aloung
to. n. 6. 11