

EAST AFR. PROT.
SOMALILAND
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1911

Colonial
Auditor

Mr. Head

... attention to ... withdrawal of ...

Mr. Head,

I attach a letter received from Mr: H.C.M. Barnes, Auditor of the East Africa Protectorate, (at present in England on leave) commenting upon the effect on the local audit staff of the withdrawal of the services of the temporary Assistant Auditor (Mr: Bobb) who, as I understand you have been recently informed by the Comptroller and Auditor General, will be reabsorbed in the Exchequer and Audit Department on the 17th instant after two years service in the Protectorate. Mr: Barnes requests, for reasons which appear to me to be perfectly sound, that the employment of a temporary Assistant Auditor may be continued and I have no alternative but to recommend his application. The circumstances under which the temporary Assistant Auditorship was originally sanctioned and subsequently continued are explained in my memorandum attached to Somaliland 33837/10 and I am of opinion that the reasons which justified the addition to the staff of Assistant Auditors in East Africa

Mr. ...

200 217 227

Subsequent Paper

34254

Appropriate occasion
Incorporate itself, and
the amount expended
being added to Revenue
as a reimbursement

I had to be informed
Whether it was the
intention that the amount of the
Should actually be there in
the Protestant account
As an advance account
from the Municipality,
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Should be included in
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for obtaining a report
of the amount from the
Municipality when an

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29 August 1920

(465105)

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- Mr. ...
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28411

FILE
REC'D 29 AUG

Mirada No. 92 on S.M.P. No. 1407/1902 by His
Excellency the Governor.

I agree with Treasurer - Any Government
Charges for water, lighting, etc., will as soon as a
Municipality is formed be subject of adjustment.

+ + +

(Init.) R.P.C.C.

20/11

Query.

Reply.

charge on Government funds but be treated as an advance to the Municipality to be repaid as soon as the Municipality is self-supporting.

It is asked why these instructions have not been carried out.

(SD) W.A. Kemp.

Acting Auditor.

28411

Expenditure Query No. 219 of 1909/10

URGENT.

From
AUDIT OFFICE.
Dated 7th June, 1911.

To
The Honourable the
Treasurer,
Nairobi.

Query.

It is requested that this
query may be settled before the
accounts of the financial year
1910/11 are closed.

P.W.D.

Electric Lighting
Street Lighting

Attention is called to the ruling on this expenditure of the Lords Commissioners of the Treasury in Sir G.H. Murray's letter No. 17844/1908 dated 10th December, 1908, to the Under Secretary of State, Colonial Office, (vide S.M.P. No. 1459/1908) enclosure (32). It is therein laid down that "so much of the expenditure as relates to the lighting of the streets shall not be regarded as a final charge

Acting Auditor,
Reply attached.
(Sd) Henry P. Hoyle
Acting Treasurer,
1911.

maintain that in this instance, in face of the express directions of the Treasury the final accounts as submitted for the year 1909/10 have been and for 1910/11 will be incorrect.

I have, etc.,

(SD) W.A. Kemp.

Acting Auditor.

SECRETARY

TO THE ADMINISTRATION,
MAYNENT.

EAST AFRICA PROTECTORATE.

No. 204/80.

AUDIT OFFICE,

NAIROBI.

16th July, 1911.

Sir,

I have the honour to submit for His Excellency's consideration a copy of a Query on the subject of the Expenditure incurred in lighting the streets of Nairobi by electricity.

During the year 1909/10 Rs. 1,25,000.00, and during 1910/11 Rs. 37,01.19, making a total of Rs. 24,000 has been finally charged off against Government under "Public Works Extraordinary Major Works Nairobi Electric Light Installation", although the Lords Commissioners of His Majesty's Treasury directed that the amount spent on lighting the streets "should not be regarded as a final charge on Government funds, but should be treated as an Advance to the Municipality to be repaid as soon as the Municipality is self-supporting". The Acting Treasurer does not agree that this amount should be shown as an Advance and so far, I consider, the accounts both of the Protectorate and the Municipality do not give a correct view of the financial position.

I am not aware of what instructions the Lords Commissioners of His Majesty's Treasury have given on the question of the water supply nor of what the ultimate position of the Nairobi Municipality may be with regard to the Protectorate, but I

maintain

EAST AFRICA PROTECTORATE

AUDIT OFFICE,
NAIROBI.

22nd July, 1911

27122/30.

Sir,

I have the honour to submit for your consideration a copy of a letter to the Secretary to Administration of East Africa Protectorate on the subject of Audit Query No. 219 of 1910/11 and of a minute by His Excellency the Governor in which he has overruled my opinion that certain expenditures in connection with lighting the Streets of Nairobi should be shown in the accounts as an advance and not charged off finally to the vote for Public Works Extraordinary, Major Works, Electric Light Installation.

This opinion I have maintained in view of a ruling given by the Lords Commissioners of the Treasury in Sir G.M. Murray's letter No. 17540/1908 to the Under Secretary of State Colonial Office that so much of the expenditure as relates to the lighting of the Streets shall not be regarded as a final charge on Government funds but be treated as an advance to the Municipality to be repaid as soon as the Municipality is self-supporting.

Copies of correspondence referred to above are attached herewith.

I have, etc.,

(SD) W.A. Kenna
Acting Auditor.DIRECTOR OF COLONIAL AUDIT,
41, CHANCERY CROSS,
LONDON, E.C.4.

modified. But perhaps we had better go to the fountain-head.

? Tell the Treasury that the question has been raised, and ask whether it was their intention that the amount should actually be shown in the Protectorate accounts as an advance recoverable from the Municipality, or that the expenditure should be included in the expenditure of the Protectorate in the usual way, the Government being responsible for obtaining a refund of the amount from the Municipality when an appropriate occasion presented itself, and the amount refunded being credited to Revenue as a reimbursement. A copy of this correspondence should, I think, go to the Treasury.

F.G.A.B.

August 23rd.

I agree.

A.R.S.

23/8.

At once.

H.J.R.

24/8.

28411

Enclosure in File No. 1177. COLONIAL AUDIT DEPARTMENT.

Date of Paper.	Date of Receipt.	Register Number.
22.7.11.	17.8.11	435/11.

Subject. (Mr. Kempe).

Government expenditure on street lighting, Nairobi recoverable eventually from Municipality.

Question of charging finally in accounts or as advance.

Referred to:-

A.E.S. 18/8.

Mr. Read.

Mr. Butler.

Will you please look at this? From an accounting point of view there is, I think, no doubt that the Acting Auditor is correct in his opinion of the manner in which the definite condition imposed by the Treasury, in the letter to the Secretary of State of 18.12.08 should be acted upon and, in the absence of evidence that such condition has since been modified, I propose to so inform him. Are there any further papers on the subject?

A.E.S. 18/8.

Mr. Stephenson

Mr. Read.

The condition imposed in the 3rd paragraph of Treasury/46510/08 is clear enough, and it has not been modified.