

1911

PROT.
39098

30033
REC'D

Order of Col.
Auditor

Date

Audit Estimate 1912-13

14 Dec

Mr. Katten

I enclose an estimate of the amount which will be required in 1912-13 for the cost of the audit of the accounts of the West Africa PROT., together with an explanatory memorandum

[Signature]
12/12

... proposals ...
... the ...
... the ...

Yours faithfully

[Signature]
12/12

The ...

Auditors has formed the subject of recent
increments, and a letter has been sent
to Drury in the subject matter. It may
be to have a reply from the Drury
before we have to look to see what
has been done.

phone
STAB
DEC 13

A. L. C.

The 1915 Commission has been
delayed and decided to remain
in Washington until the 1st of
January and a meeting will
be held on the 1st of January

1915
1/1

W. H. Miller

721

Sir W. P. Jones

The referred in a paper that you were
puzzled by the increase of pay for the Assistant Auditors.
I now attach a further memorandum by Mr. Stephenson in support
of his proposal that the Assistant Auditors who are now on the
scale of 2300-10-400 should have increments of 110 hereafter,
as well as those who are in future to be appointed on the
scale of 2250-15-400. I think the memorandum gives suffi-
ciently good ground for the arrangement, but I feel bound to

call attention to one omission. You may remember that, when I spoke to you about this, I told you, on the strength of a discussion with Mr. Stephenson, that the majority of the Assistant Auditors already in the service had reached the salary of £300 (from an original salary of £250 rising by £10 increments to £300) and that therefore they would be unfairly treated if new men also appointed at an initial salary of £250 got increments of £10 as against their £10. I called Mr. Stephenson's attention to the omission of this argument from his memorandum, and he now tells me that it is not justified by the facts. He has gone carefully into the individual history of each of the Assistant Auditors, and he finds that some of them have been transferred from West Africa and brought with them a commencing salary of £250 or more, and that others were appointed under the system which contemplates the addition of a fixed allowance to the emoluments previously received in the Home Service, and these also started in West Africa at some figure above £250. In these circumstances the argument which Mr. Stephenson gave me in conversation and which I retailed to you cannot be used, but I think that the reasons which he is able to give in his supplementary memorandum are quite sufficient. It would be very awkward to have one scale, and with increments of £10 and junior men with increments of £10 and the awkwardness can be avoided at very trifling cost, if we adopt, as I think we should, the scale of £250 for all future appointments for Assistant Auditors, it would be much more convenient now to make all increments in that grade £15. I hope that you will be able to agree to the audit estimates for the East Africa Protectorate, Uganda, and Nyassaland being put before the Treasury on this basis. There will be a net initial saving of £50 on each Assistant Auditor appointed hereafter to set off against the small increase in the

increments of the seniors, ~~and~~ in the case of East Africa ^{the} ~~there~~ must also be put against the decrease in the commencing salary of the Assistant Auditors the raising of one Assistant Auditor to the rank of Senior Assistant on the scale of £400-20-500 with duty pay of £40. The latter appointment would in my opinion be required in any case. A staff of one Auditor with six Assistants of equal grade is not a very convenient arrangement.

2/13

[Handwritten signature]
R. 4

ESTIMATE OF AUDIT COST, 1912-13

	Approved Estimate 1911-12	1912-13
	£	£
A. LOCAL CHARGES.		
<u>Personnel Allowances:-</u>		
Auditor (£2000 by £200 to £700)	645	669
do: Duty Pay	-	50
Senior Assistant Auditor (£2000 by £200 to £500)	370	400
do: Duty Pay	-	40
Assistant Auditor (£2000 by £100 to £400)	346	309
do: do	343	304
do: do	300	310
do: do	300	310
do: do	300	250
1 First Grade Clerk	100	100
1 Second do: do: (£2100 by £80 to £100)	100	100
0 Third do: do: (£1300 by £4 to £120)	0.30	0.40
0 Fourth do: do: (£204 by £4 to £200)	0.20	0.14
1 Fifth do: do: (£40 by £4 to £34)	0.2	0.6
4 Messengers	40	40
2 Trolley Boys	20	20
		4,368
<u>Other Charges:-</u>		
Passages	100	270
Local Travelling	300	300
Subsistence Allowances	170	170
Purchase of Bicycle	-	10
Incidental Expenses	30	25
		775
Carried Forward		£ 5,168

3-10-13

ESTIMATE OF AUDIT COST, 1912-13

EXPLANATORY MEMORANDUM.

- (A) Minimum salary and Duty Pay in accordance with Scale C. of the revised rates of salary which, I understand, are being adopted.
- (B) Proposed new post graded in accordance with Scale B. of revised rates. This post is recommended on the general ground of the increase in the volume and responsibility of the work of audit in East Africa. In order to provide satisfactorily for the work of the Department it is necessary to maintain a branch Audit Office at Mombasa and this circumstance alone demands an amount of local supervision such as, having regard to his other duties, cannot be exercised entirely by the Auditor himself and it is considered that the time as advised when the responsibility of the officer who assists him in this work should be recognised by assigning to him a scale of salary somewhat higher than that of the Assistant Auditors.

Minimum salaries and the emoluments in accordance with Scale A. of the revised rates.

Includes the sanctioned additional Fourth Grade Clerk for Railway work (see 27082/11)

Includes for the first time provision for the cost of passages of Clerks to India (296)

Provision for this expenditure is asked for in order to replace one of the two official bicycles, stated to be worn out.

Includes the estimated salary during 1912/13 of the additional Fourth Grade Clerk referred to above.

R. Stephens

DIRECTOR OF COLONIAL AUDIT.

4th December
November 1911.

* See also Supplementary Memorandum (attached)

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ESTIMATES OF AUDIT COST, 1912-13.

Supplementary Memorandum

In the draft estimates already submitted in 39098/11, 39099/11 and 39100/11 I have suggested, in accordance with the proposed revision of salaries, that the Assistant Auditors serving in the above mentioned Protectorates should be placed on the new Scale A, and the effect that I have anticipated from this change is that the minimum salaries of Officers hereafter appointed will be £250 (instead of £300) but that they, together with the other Assistant Auditors on the same scale will be given annual increments of £10.

At the present time the increments of the Assistant Auditors serving in the East African Protectorates (who are receiving salaries of £300 to £400 a year) are £10 only, and I have been the more ready to recommend the adoption of the change above referred to, although it involves in each case a reduction of £50 in the commanding salary, for the reason that it appeared to me to provide ^{adequately} ~~adequately~~ for an increase in the increments of the officers concerned from £10 to £15, thus making them correspond with the increments of their colleagues serving in the West African Colonies.

In this connection I would wish it to be remembered that the Auditors and Assistant Auditors are members of one Department and that they are liable to be transferred inter-colonially (Rule 3 of the Colonial Audit Department Instructions). In the case of the Auditors this liability may be largely discounted, but it represents an actual possibility in the case of the Assistant Auditors, and for this reason it seems to me to be desirable that whatever variations may be necessary in the minimum salaries payable in the various Colonies or groups of Colonies, all the Assistant Auditors in the Department should be given the same rate of increment

so that at least all such officers serving at any time in any one Colony may, as regards salary, retain their proper relative positions. 108

In addition to this "departmental" reason, I might also refer to the representations which accompanied the East Africa Audit Estimates for 1911-12 (18812/10). I there endeavoured to show that, compared with other Officers in the Protectorate, Audit Officers are placed at a financial disadvantage owing to the nature of their duties. This condition is common to all three Protectorates and, I suggest, may be taken as justifying a recommendation for slightly exceptional treatment.

2/2