

DESPATCH.

Circular.

EAST AFR. PROT.

544

387-

23879

Governor No.  
Wilson 3/4

1909

16 June  
Last Previous Paper.

Col. Audit Dept

Sends minute by Treasurer re relations bet.  
Treasury & Audit Dept. Concurs w/ Boers' remarks as to unsuitability in some respects of  
Col. Reps to Editor.

Ap. 16. 1909  
noted

General Dept.

Hab.

July 19.

Mr Macnaughten

The last paragraph of the enclosure is the only part that really answers our circular. The question of the applicability of the Col. Reps to the plot is not one that should have been raised in ~~this connection~~ <sup>any matter</sup> send copy extract of def & stocks in brackets of H.P.

noted - in the shade I will forward Mr. Parker for you to see. C.H. [initials]

Governor's Office.

Nairobi,

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June 18th 1888.

EAST AFRICA PROTECTORATE.

Confidential (61).

(Incl. 1.).

My Lord,

In reply to Your Lordship's Confidential

circular of March 18th I have the honour to transmit herewith a copy of a minute by the Treasurer, who by the nature of his duties is brought into close contact with the officers of the Audit Department.

Treasurer  
June 6th

2. I quite concur with what Mr. Bowring says. [The Colonial Regulations are in some respects unsuited to the East Africa Protectorate and a rigid insistence on the procedure prescribed in them, which may however justifiably be considered by the Auditor to be obligatory upon him, is apt to lead to disproportionately lengthy correspondence on

insignificant

H.M. Principal Secretary of State

for the Colonies,

Downing Street,

LONDON, S.W.

insignificant points of detail to the possible exclusion  
of important matters of principle.

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3. In consequence of this a heavy responsibility rests  
on the Local Auditor, which might be sensibly lessened by  
a modification in some respects of the Regulations in  
question. The present situation demands a wise  
discretion on his part, of the wisdom of which, I am  
happy to say, we have hardly ever had to complain.

I have the honour to be,

With the highest respect,

My Lord,

Your Lordship's most obedient,

bumble servant.

Copy.

## INCLOSURE

In Despatch No. 17 of 14/3/1909  
Cat. No. 387

Your Excellency,

Since I have been Treasurer of this Protectorate I have always been able to work most harmoniously with the Local Audit authorities. I have always found the Officers of that Department most willing to assist and meet me in every possible manner.

I have occasionally heard of friction between Audit Officers and Heads of other Departments, e.g. the Postmaster General and Mr. Kemp and the Postmaster General and Mr. Waters, but such cases have been rare and any ill feeling speedily removed.

It may of course happen that a. c. & d. zealous Audit Officer may, through the careless wording of a query or report offend the Head of some Department - usually an Officer of longer service than himself and frequently an older man who resents "interference".

When Mr. T.A. Barnes was acting as Local Auditor I found that there was considerable resentment in the Treasury on account of what my staff considered needless and irritating queries on minute details. Still I recognise that the Local Auditor has a perfect right to query any deviation however small from the C.O. regulations. I will go further and say that it is his duty to do so.

But I wish it would be a good thing if the Comptroller and Auditor General could hint to his staff that some of the smaller discrepancies, such as are bound to occur in accounts of the magnitude of those of the East Africa Protectorate, might be passed without comment.

I have already reported that I do not consider the C.O. regulations as they stand entirely applicable to the East Africa Protectorate and that I have not the time to draft model regulations for the Protectorate. I feel that there are several matters of principle which require consideration

but

but which cannot be tackled as long as my staff is over-  
whelmed by a mass of details.

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As regards Mr. H.C.W. Balck-Barnes, I do not wish to have  
to work with a more tactful and conscientious official. We  
have always been able to come to an agreement in a friendly  
manner and much wearying correspondence has been saved by  
his willingness at all times to discuss questions before  
settling them officially.

Signed, D.C. Bowring.

6 - 6 - 09.