

1938

38066

C0533/490
KENYA

38066

ITALIAN OCCUPATION OF ETHIOPIA
EMERGENCY EXPENDITURE

R. A. F. UNIT

Previous

1937

Subsequent

	R309	4/17	18
	M. Bayse		20/6
	Mr. Dene		20/6
	M. MacDonnell		22/6
	R. 299		27/6
	297		29/6
	298		
	303(4)		2/2
	298		27/7
	297		10/8
	309		14/8
	Mr. Palmer		
	E. A. Dept		17/8
	Mr. Palmer		1/6
	Mr. Sumida		
	R398	25/4	
	R397	26/14	
	Mr. Howard	27/4	
	297	20/5	
	Mr. Howard	24/5	
	W. Walker	23/5	
	297	8/6	
	Mr. Palmer		17/9
	R298		20/9
	R297		

9908E

1. B. M. (46909/35/P. 5(c)) - 30

B-3-38

Request D.C.A. reconsider A.M. request that Colonial Audit Dept should undertake audit in respect of Guelph.

M. Paschin

I am afraid I do not understand this as I was not
 informed that D.C.A. would not undertake the audit of works services
 for the R.A.F. in Kenya. I took considerable trouble to capture the
 position. Mr. Lister, D.C.A., came on one day to discuss the position
 and I explained the position to the A.C. including the matter
 of rendering accounts by the Kenya authorities for the capital.
 Mr. Bence's letter referred to as having been written after the discussion
 obviously did not deal with a matter I regarded as closed. I failed
 to refer to that letter. I suggested that in reply that the position was
 fully gone into and that D.C.A. did not see his way to undertake the
 audit.

* I understand
 the fig. are with you.
 I cannot refer to
 its exact terms

[The alternative would be to pass to D.C.A. This would
 mean an increase of staff - experienced staff is all available
 I guess - and would involve other questions, which would need
 actually be on behalf of the (English) (Colonial) (Fund).]

M. Paschin

M. Boyse

M. Paschin is away & perhaps
 you would settle this.

I annex the General letter
 containing Mr. Bence's letter
 of 23.11.37.

A. J. Mawle
 7.4

2/DCA

22.4.38

3 Air Ministry 46909/35 2.6.38 3
Asks that full facilities may be granted to the Air Ministry Auditor on his visit to Nairobi to audit expense in connection with RAF Station at Eastleigh, Kenya.

Dear Sir
1. Mr Howard - away to see late
2. Mr Parkin

1. I hope you would like to see this
2. The delay in replying to above has been due to the reference to DCA by original verbal reply to AFM was made after discussion with Mr Fisher & I have thought it best to let him see this latest version.

If you agree perhaps you will fix the draft

W. Gray
27/4/38

2 To Mr Robinson (AM) - 1 am - 25.4.38

1. Mr Howard's office
away until 16/7/38
6/10/38 return
W. Gray

see for you to see

W. Gray
29/7. 20/5/38

Mr Walker
may like to see

See that you
G. Hawk
23/5

M. Bayse

Any comment?

I suppose we now ask

the Gov. to comply?

W. Gray
18.6

He could have assumed that such facilities would have been refused as a matter of course but I agree that it is desirable to write the Gov. as suggested

A copy of the draft might be sent to AFM, except copy to Mr B. Has copy to DCA etc.

W. Gray
18/6

DH. desk. acc.

W. Gray

W. Gray
20.6

Mr. Loya 368

27.6.38

303 (4)
298 for info vide
draft

3. D. G. A. (4/c 4) - 8/12 - 27 JUL 1938

6. Air Ministry (4/c 4) - 8/12 A - 27 JUL 1938

7 Deputy D.B.A. (to Mr Palmer) 3507/7 — 10/8/38

Is three certified copies of Statements of Expenditure incurred on behalf of Air Ministry in connection with Hala Abyssinian emergency.

? As in (13) on -/37
draft submitted

Robert White
17/8
1938

8 To A.M. (original in 7) 25/8/38

~~Handwritten mark~~

9. OCA (no. 1000), 3507/2 — 10/9/38
Supplement to Statement of expenditure 1937-8.

? as in draft concern records

P. Lichner
17/9/38

Robert White

17/9

10 (to G.S.B. Aitch.) (copying in 9. Lichner) — 20.9.38

~~Handwritten mark~~

10

C. O.

Mr. Wickham 16/9

Mr. Palmer 17/9

Mr.

Sir H. Moore.

Sir G. Tomlinson.

Sir C. Bottomley.

Sir J. Shackburgh.

Form. U.S. of S.

Parly. U.S. of S.

Secretary of State.

~~CD-308~~

82

20 September 1938

LiDRAFT. Cousin

U.S. of S.

Air Ministry

(8)

~~3 min. 11/11~~

FURTHER ACTION.

I am to refer
to the letter from this Office
of the 25th ultimo (38066/7A/38)
re your enclosing statements
of expenditure in Kenya, for May
and the 2nd of March 1938,
arising out of the present
situation in Abyssinia, and
to transmit to you, in
reply, a complementary

Mr. Palmer.

With reference to Mr. Fisher's minute No. 3559/7 of the 10th of August, 1938, transmitting with a report certified copies of statements of expenditure incurred during 1937-38 by Kenya on behalf of the Air Ministry in connection with the Italo-Ethiopian situation; I have now received from the Auditor of Kenya copies of a Supplementary Statement of Expenditure for 1937-38, and enclose three copies herewith.

2. The expenditure included in this statement is that referred to in the second and third paragraphs of the extract from the Auditor's Report which was embodied in Mr. Fisher's Report on the original Statement. The Auditor informs me that this Supplementary Statement has been prepared at the request of the Chief Auditor, Air Ministry, Cairo; and that he has forwarded a copy direct to the latter.

A. J. Harding

Director of Colonial Audit.

10 - 9 - '38

3 orig. encls. to Air Ministry (10)



*7 m
38066/7/38*

96

C. O.

Mr. Costley-White. 17/8/38.

Mr. Palmer 18/8

Mr. Swidge 18/8

Sir H. Moore.

Sir G. Tomkinson.

Sir C. Bottomley.

Sir J. Shackburgh.

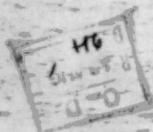
Parol. U.S. of S.

Parly. U.S. of S.

Secretary of State.

DOWNING STREET.

25 August, 1938.

DRAFT.

Sir,

THE PERMANENT UNDER SECRETARY,
AIR MINISTRY.

(14) on
-37 file

I am etc. to refer to the letter from this Office of the 3rd of February (38066/70/37) regarding the audit of expenditure in Kenya arising out of the present situation in Abyssinia, and to transmit to you, in triplicate, a statements of expenditure to the 31st of March, 1938, together with the report of the Director of Colonial Audit thereon.

3 encls 15(7) in original

FURTHER ACTION.

one copy of the statements,
2. ~~One certified copy of the~~
~~without the report and a certified~~
~~statement together with a copy of the~~
~~report of the Director of Colonial~~
Director of Colonial Audit's report
of the D. C. A.,

has

Direct from Kenya

has been forwarded to the Air Ministry

Auditor and Financial Adviser of the Middle

East Command, Cairo.

I am, etc.

(Sgd.) R. Sarridge

RECEIVED
AUG 10 1938
G. O. REGY

No. 3559/7.

E. A. *Scot*
~~Mr. Palmer.~~

13 - 1938 file

With reference to my minute No. 3559/2 of the 23rd of August, 1937, and to paragraph 3 of the Secretary of State's Despatch to the Governor of Kenya, No. 366 of 6/5/37, (No. 9 on Kenya 38066/7A/37), I have received from the Auditor of Kenya, four copies of Statements of Expenditure incurred by Kenya on behalf of the Air Ministry in connection with the Italo-Abyssinian Emergency.

I enclose three copies of the Statements duly certified (as in my minute of the 14th of April, 1937, on Kenya 38066/7A/37), subject to a report, for transmission to the Air Ministry.

I am informed by the Auditor that one certified copy of each statement, together with a copy of his report has been sent to the Air Ministry Auditor and Financial Adviser of the Middle East Command, Cairo, in accordance with the last sentence of No. 9 on Kenya 38066/7A/37.

Orig. small. to A. M. (8)

J. C. Fisher
Deputy Director of
Colonial Audit.

10 AUG 1938

C. O.

38066/7A/35 Kenya.

Mr. Macdonald 22/6
Mr. Patten 22/6
Mr.

86

27 JUN 1958

Sir H. Moore.
Sir G. Tomlinson.
Sir C. Bottomley.
Sir J. Shuckburgh.
Perm. U.S. of S.
Parly. U.S. of S.
Secretary of State.

O. D.
R 25 JUN
D 27

Sir,

I have the honour
to inform you that it has been decided
that the Air Ministry Auditor
in Cairo shall undertake the
audit of Air Ministry expenditure
in connection with the construction
of the Royal Air Force Station at
Eastleigh, Kenya.

DRAFT.

Kenya
No 268
G.N.

6475 D.C.A. (3)
--- (4) (6)

2. As this duty will
involve the examination of records
accounts which may have already
come under the purview of the
Auditor of Kenya, the Air Ministry
have requested that full facilities
should be granted to the Air
Ministry Auditor on his visit to
Nairobi. I shall be obliged if you
will arrange further to be done.

I have

(Signed) MALCOLM MACDONALD.

FURTHER ACTION.
Copy 2 A.M. copy 1/1
rel (3).
Copy 2 G.A.
2/2

Register and Circulate

10
3
AIR MINISTRY,
ADASTRAL HOUSE,
KINGSWAY, W.C.2.

469091/35.

Whitehall
4 JUN 1938

O. O. REGY.

2 June, 1938.

Dear Boyse,

2. With reference to your note of 25th April (38066/7A/38) addressed to Robinson and previous correspondence regarding the audit of expenditure in connection with the construction of the Royal Air Force Station at Eastleigh, Kenya, we have asked the Air Ministry Auditor in Cairo to undertake the audit. As this duty will involve the examination of records and accounts maintained by the Public Works Department, Kenya, which may have already come under the purview of the Colonial Audit representative at Nairobi, we should be grateful if you would kindly arrange for full facilities to be afforded to the Air Ministry Auditor on his visit to Nairobi.

Yours sincerely,

A. W. C. [Signature]

V.H. Boyse Esq., O.B.E.,
Colonial Office,
Whitehall,
S.W.1.

C. O.

Mr. Boyse. 6.4.38.

Mr.

Mr. Dickinson 25/4/38

Sir H. Moore.

Sir G. Tomlinson.

Sir C. Bottomley.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

For Mr. Bence 2/4/38



Downing Street,

25 April, 1938.

Ans d 3

Dear Robinson,

I am sorry to have delayed so long a reply to your letter No. 469091/35/F 5(c) of the 18th March, 1938.

I am afraid there has been some misunderstanding of the position.

I agree that Bence's letter of 23rd November, 1937, written after our discussion ^{on 9 November} dealt only with expenditure of a miscellaneous character and not major works services, but I am afraid

that I accepted this as a natural consequence of our discussion. The suggestion that the Air Ministry expenditure on major works services should be audited by the Director of Colonial Audit had been very fully and sympathetically considered in the

Colonial

DRAFT.

S.G. ROBINSON, Esq.
Air Ministry.

3/
624/26/3

See memo at 20 26 on 6/24/38 of minutes of 9.11.37

FURTHER ACTION.

Colonial Office, in conjunction with the
~~Chief~~ Director of Colonial Audit ~~was~~,
and we had somewhat reluctantly come to the
conclusion that it would not be ~~possible~~ ^{practicable} for
the Director of Colonial Audit to help your
Department in this respect. One of the chief
difficulties is that the Colonial Audit
Department is not staffed for additional

duties of this nature ^{and as the Kenya audit staff has already undertaken}
~~additional audits of expenditure in connection with the~~
~~qualified Auditor's assistance by the~~
~~late Githinji disjunct and was withdrawing in favour~~
~~Director of Colonial Audit out of the question.~~

for the R.A.F. ^{as it seems certain that they will also be required to audit certain}
I had, as I thought, made this quite clear ^{expenditure in connection with the}
^{Royal Empire Air Mail Scheme, at}

to Bence when he called to see me, as my note of ~~the~~ ^{the} talk with him

^{indicates that I}
explained the position very fully and ^{the I went into} ~~referred~~

explaining some of the more difficult aspects

of the casebook ~~under~~ ^{under} your usual
arrangements to ~~be~~ ^{be} ~~later~~ ^{later} ~~concern~~ ^{concern}.

I am afraid the position is still
the same and that it will be ^{impossible} ~~impossible~~ for

the Director of Colonial Audit to meet your
wishes.

Yours sincerely,

(6) V. H. Boyce

It is nearly impossible
to read the D. C. 1.
to keep in the notes
of the Controller
at home as well.

COLONIAL AUDIT DEPARTMENT,
QUEEN ANNE'S CHAMBERS,
DEAN FARRAR STREET,
LONDON, S.W.1.

No. 3575/28.

22 APR 1938

Dear Boyse,

I have been away for a few days' leave, which accounts for the slight delay in replying to your letter of the 8th of April about the audit of the expenditure on the Eastleigh Aerodrome in Kenya in which you enclosed a draft of your proposed letter to Robinson of the Air Ministry.

2. We had minuted about this question in August 1937 (Kenya 38066/7A/37) and after seeing you on the 5th of November, I made a note on our file that you would try to arrange for the audit to be done by the Air Ministry. When I talked to you I made the point that it would be very difficult for the Auditor of Kenya to carry out the work, owing to shortage of staff, but I did not go so far as to say that it would not be possible: also, the Auditor and his staff are quite qualified to do the work if it cannot be avoided. However, the Director of

Colonial

V.H. Boyse, Esq., O.B.E.,

COLONIAL OFFICE.

Colonial Audit quite agrees that it is impracticable for the Auditor and his staff in Kenya to do the work under present conditions.

3. You will, no doubt, remember that in Kenya the Auditor has already had to take on the examination of Statements of special expenditure due to the Italo Ethiopian dispute, and also of expenditure for Royal Air Force Works and buildings in Nairobi, and now it seems fairly certain that he will also have to audit statements of expenditure in connection with the Empire Air Mail Scheme, the arrangements for which are now being discussed between Bigg and the Air Ministry. All this has put a strain on the not too large audit staff in Kenya, and it really is impracticable for them to take on another large slice of work in respect of Eastleigh, especially as transfers in 1938 are going to make the staff weaker for the time being.

4. I return the draft letter to Robinson and I have suggested in pencil a few alterations on the above lines and I hope that the Air Ministry will

agree

agree to carry out their own audit of the
Eastleigh expenditure. Perhaps you would
let me have a copy of the letter when it goes.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "P. Fisher". The signature is written in a cursive style with a long, sweeping underline that extends to the left and then curves back under the name.

AIR MINISTRY.

ADASTRAL HOUSE,
KINGSWAY, W.C.2.

469091/35/F.5.(c).

RECEIVED
22 MAR 1938
C. O. REGY

18 March, 1938.

Dear Boyse,

Following several telephonic inquiries last month regarding our correspondence with the ~~Director~~ your semi-official letter of the 30th January 1937, No. 38066, 1st seq. - relative to the audit of expenditure on works services for the R.A.F. in Kenya, we were informed by Palmer a few days ago that the Director of Colonial Audit does not wish to undertake the audit in respect of Eastleigh in view of the magnitude of the service and the possible need of extra staff for the purpose, but that the Colonial Office had not replied officially to this effect as it was understood from Bence's letter of the 23rd November 1937, that the A.M. would make other arrangements.

(2) *3/24/38*

3/24/38
in lid

There would appear, however, to have been some misunderstanding in the matter as Bence's letter, which was written after discussion with you, dealt only with expenditure of a miscellaneous character and not major works services. It would be difficult for us, especially at this late date, to make other arrangements for the Eastleigh audit and we should be very grateful if the Director of Colonial Audit would reconsider our request and agree to carry out the work on the lines already suggested. Although the estimated total expenditure is in the region of £350,000 a considerable proportion will be in respect of steel and other materials sent out from this country and the maximum annual expenditure (including these items) should not exceed £100,000.

2

Yours sincerely,

S. Hoern
for Mr Walsh

V.H. Boyse, Esq., C.B.E.,
Colonial Office,
Whitehall,
S.W.1.