

1921

KENYA

C O
44743

DATE

1966

28TH JULY 1921

REGULATION:—

SUBJECT

EAST AFRICA CURRENCY BOARD

Encloses copy of letter from E.A. Currency Board as to liability of Prot. to Board at date it assumed control. Comments on and requests instructions.

- Grindle
- H. Lister
- J. Reid
- Fulder
- Wood
- W. H. Reid

Previous Paper

MINUTES

009
44693

See on 52027/21

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30/10/21
31/10/21

Subsequent Paper

no
44846

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

172

Colonies & Protectorate of Kenya.

AFRICA PROTECTORATE

No. 1065

GOVERNMENT
NAIROBI.

BRITISH EAST AFRICA

29th July 1921.

Sir,

letter.

I have the honour to transmit herewith copy of a letter from the East African Currency Board, addressed to the Treasurer in connection with which I would observe at the outset that, so far as I am aware, there was no definite arrangement as to the terms upon which they were to take over, beyond the understanding that they were to assume the Assets and Liabilities of the Currency Board.

2. The position now is that as at the date upon which the East African Currency Board assumed control there was an approximate excess of liabilities over assets of £190,000, due to the depreciation of the rupee in relation to sterling assets, for which the East African Currency Board appear to accept liability, but there remains a further sum of £52,400-14-0, representing the difference between the mean market price on the 21st July 1921, being the date

RIGHT HONOURABLE

WINSTON CHURCHILL, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET,

LONDON, S.W.,

2.

date above referred to, of the securities forming the invested portion of the Note Guarantee Fund, including the Depreciation Fund, and the actual price paid, or the coin taken for investment, which the East African Currency Board are asking the Colony to pay in terms of Section 20 (3) of the Currency Order-in-Council 1905.

3. Referring to the sum of £50,000 mentioned in the latter part of paragraph 3 of the enclosure hereto, I would point out that the East African Currency Board have been under a misapprehension as to this amount. Early in 1916 the Protectorate's note circulation had temporarily shrunk to such an extent that it was deemed advisable to supplement the coin portion of the Note Guarantee Fund held locally by the Currency Commissioners, and to effect this, and at the same time to avoid the necessity for selling investments in a depreciated market, the Treasurer, in June of that year, had drawn on the Currency Board at Bombay five lacs of silver rupees, which transaction was effected on an advance. Subsequently, in 1920, there was an urgent demand for silver to finance the cotton crop and the banks who were required to provide credit locally for the silver supplied to them by the Currency Commissioners, were permitted to do so in London. The five lacs were so loaned to the National Bank of India in Bombay and (the exchange being then at 2s/- to the rupee) a sum of £50,000 was paid by their London Office to the Crown Agents and credited by the latter to the Colony's account.

This

3.

52027
97

This payment has since been adjusted against the sum originally loaned to the Currency Commissioners, and in any case, I do not consider that the East African Currency Board have any claim to this particular amount.

4. In considering the Colony's imputed liability for the amount quoted in paragraph 2 above, it is necessary to notice a sum of Rupees 1,44,500 which the East African Currency Board have included in the assets in arriving at their estimated unsecured liability for the note issue. This sum represents the difference, ascertained by audit in March 1916, between the then market value of the invested portion of the Note Guarantee Fund (including the Depreciation Fund) and the coin taken for investment and was paid in rupees in the same month by the Treasurer to the Currency Commissioners in accordance with the subsection of the Currency Order-in-Council 1905, quoted in paragraph 2 above; it was not invested nor, as an alternative, were the securities written down, but it has been retained in silver rupees up to the present time, and accordingly appears as an excess. It is suggested, therefore, that the then exchange equivalent of Rupees 1,44,500, viz:- 22,500, be accepted by the East African Currency Board as part liquidation of the present deficiency in the securities. The adjustment of the difference between that figure and £14,450 (the present sterling equivalent of the gross sum) is a matter for the East African Currency Board to decide. There would, however, appear to be no reason why they

they should not apply the difference in the same manner, although the Colony can lay no claim to it.

5. Even with the reduction of the Colony's liability by this amount, it is necessary, before admitting the liability, to point out that the Colony is totally unable to find the money required and that while it is to be presumed that the fact of not receiving it would not add seriously to the embarrassment of the East African Currency Board, to insist upon the Colony paying up would make a material difference to our financial position.

6. There is, however, available a sum of Florins 4,32,872/24, which represents the seigniorage on the total amount of subsidiary coin in circulation, or, more correctly, will do so when the small amount of subsidiary coin taken over by the East African Currency Board has been issued, and inasmuch as practically the whole of this has accrued during the time of the Colony's control of the subsidiary coin issue, the Treasurer is of opinion that it might be not inappropriate to consider the application of this amount to part liquidation of the deficit. It will be observed that the sterling equivalent of this sum, viz:- 243,287-4-6d, plus the sum of 29,640 above referred to, would more than cover the figure for which the East African Currency Board are claiming. I would

and

5.

add that the Currency Officer, Mombasa, has stated that, in his opinion, the proposed suggestion to appropriate the sum of florins 4,32,572.24 in the manner indicated, is an equitable one. There is, however, a question to be decided, on the subject of which I am addressing you in a separate despatch, regarding the writing down of cents of a florin to cents of a rupee, to meet which it seems equitable that part of this sum should be diverted.

7. The Treasurer hesitates, for the reasons given above, to make any definite reply to the East African Currency Board, who would admit the liability although he frankly says that in view of the fact that for the same period ended the 31st March 1924 the Colony has received £80,510. (Rupees 9,37,650) by way of interest from the Note Guarantee Fund investments, after paying all expenses of the note issue and contributing the statutory percentage to the Depreciation Fund, it is difficult to deny the equity of their claim, more especially as nothing has been paid by the Colony to the Note Guarantee Fund since the end of 1923 other than the annual contribution to the Depreciation Fund referred to above.

8. The Treasurer has referred direct to the East African Currency Board regarding the point raised by them in the latter portion of the 2nd paragraph of their letter.

6.

9. I shall be glad of your decision as to the liability, if any, of the Colony, and for instructions as to the manner in which it should be settled.

I have the honour to be,

Sir,

Your humble, obedient servant,



ACTING GOVERNOR.

4, Millbank,
Westminster,
LONDON, S.W.1

COPY

No. 19

5th March 1921

INCLOSURE

In Despatch No. 1065 of 23.7.1920

With reference to the assets and liabilities of the late Currency Commissioners, I am directed by the East African Currency Board to inform you that they propose that for the purpose of fixing a date for calculating the various adjustments as between them and the Currency Commissioners, it should be ascertained what the Board took over the assets and liabilities of the Commissioners as from the 31st July, 1920, the date when the Order in Council dated the 6th April 1920 was proclaimed.

I enclose herewith a statement of liabilities and assets (a) expressed in terms of value of old currency notes, compiled from information received, and also the amount, so far as it has been possible to ascertain it here, of the value they were transferred to, in kind. You will observe that adjustment made have been made, for instance, for notes in circulation, we have taken the figure on the 31st July 1920, and value of the same on the 31st July. This is done to the extent of complete circulation, and I shall be glad to know whether the actual liabilities for notes on the 31st July correspond with the figures in the statement. It will be observed that credit of the same amount is made for the portion of paper notes which were given up by the public to the

It will also be observed that the market value of the invested portion of the note certificates and deposits, as the Commission found on the 31st July was £ 1,200,000. The Order in Council 1920 (Section 20 (1)) provides that -

to be taken to market/

Treasurer,
Nairobi,
Kenya.

"When the market value of the securities forming the invested portion of the Note Guarantee Fund (including the Depreciation Fund) is less than the amount of coin taken for investment from the Note Guarantee Fund, the amount of the deficiency shall forthwith be paid into the Note Guarantee Fund by the order of the Commissioner for West Africa out of the general revenue of that Protectorate."

The amount of coin taken January to be £21,510-10-3 and the deficiency on the 31st July 1924, therefore, appear to be £1,100-0-0. The Board suggest that the sum of £50,000 which they suggested was approved by the Government of Sierra Leone in the year 1923, should be retained by the Board to make good part of the deficiency in the market value of the securities.

4. With regard to the income derived from the securities forming the Note Guarantee Fund (exclusive of the Depreciation Fund) it is understood that under section 19 (2) of the Order in Council of 1922 the amount of accrued interest up to and including the 31st July, 1923 should be credited to the Colony of Sierra Leone. I attach herewith (1) showing the amount to be £1,174-10-6 and (2) showing the amount which at present is held by the Board which also to be retained by the Board for the same purpose as proposed with regard to the sum of £50,000 mentioned in paragraph 3.

5. The following figures will show the position of the investments if the suggestions above are carried out.

Coin taken for investment.	£21,510-10-3
Securities valued at 31st July 1924	£20,410-10-0
Deficiency	£1,100-0-0

Approved by Government of Sierra Leone, 1924.

Effect on investments up to including the 31st July

£ 3,174-10-6	£ 3,174-10-6
BALANCE	£ 3,174-10-6

and it is suggested that the Board would report to the

entitled to not only retain the 150,174-10-0 mentioned above but to receive the amount of 100,000-00 as a general revenue of the Colony of Kenya to assist in better. The Board will be glad to learn what your Government consider in this view.

Mr. S. proposed to incorporate the figures shown in the statement (A) in the books of the Board here, and we shall be glad to receive any observations which you may have to make on the subject, as early as possible.

Yours faithfully,

For the Board

(and) *P. F. C. ...*

for East Africa Currency Board.

COPY/HR.

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EAST AFRICAN CURRENCY BOARD
OLD CURRENCY NOTES

Liabilities

S. S. d

Notes in circulation as at 31st July 1920

Rs. 90,78,000. @ 2/-..... 907,800. 0. 0

 907,800. 0. 0

Assets.Investments on account of note guaranteed and
and depreciation fund:-

original value..... 2,401- 0-10

price paid..... 2,146-17- 0

valued at mean market price
at 1st July 1920Interest accrued on investments on
on account of depreciation fund up
to 31st July 1920 including 31st July 1920.

Cash securities held in London at 1st July 1920:-

On Deposit, London County, and District
Bank Limited..... 16,000- 0- 0

On Deposit Crown Agents..... 16,000- 0- 0

Securities held, Receipts at 1st July 1920:-

Imperial Pressing and Printing Co
England..... 2,000- 0- 0Less estimated cost of transport
and insurance to London..... 17,000- 0- 0Sovereigns 40,000 valued at net 1
value less estimated cost of transport
and insurance to London..... 40,000- 0- 0

Silver Rs. 5,00,000 @ 2/-..... 10,000- 0- 0

Indian 1 Rupee notes Rs. 7,00,000..... 7,000- 0- 0

Subsidiary coin taken over on the 8th inst. 1920:-

50 cent silver pieces Rs. 40,000.

1 cent Nickel bronze 40,000.

Rs. 80,000

Deficiency.....

Cash advanced to the Note Guaranteed and by the
Government of Kenya and awaiting adjustment....

4,00,000- 0- 0

STATEMENT showing the value of the investments on account of the East African Currency Board and the Depreciation Fund as at the 31st July 1937.

Security	Nominal Value	Year Market Price 31st July 1937.	Value at Year Market Price 31st July 1938.
1931 or after	26,541-5-0	75	24,855-11-5
1930 - 1931	15,898-4-0	72	13,446-10-0
1929 - 1930	12,100-0-0	70	10,470-0-0
1928 - 1929	25,120-11-0	70	21,584-11-0
1928 2nd Series	11-1-11	75	8-2-11-5
1927 4th Series	7-0-0-0	76	5-1-0-5
1928 - 1927	27,81-10-11	75	20,743-10-6
1926	1,177-19-9	73	1,010-10-2
1930 - 1925	60,000-9-0	73	43,800-10-0
1927 - 1927	1,127-17-0	73	817-1-0

2,251,481-11-10

2,228,772-16-3

WEST AFRICAN GUARANTEE BOARD.Interest on Expenditure from Investments on account of the Note Guaranty Fund.

<u>Nature of Security</u>	<u>Period</u>	<u>Residual amount</u>	<u>Period (Inclusive)</u>	<u>Interest</u>
		<u>£. s. d.</u>		<u>£. s. d.</u>
Transvaal	30 1943 - 1952	40,743- 0-10	1st May - 10th July - 72 days	74-11-7
India	2 1/2 1971	45,681- 0- 4	9th July - 27th July - 18 days	70- 0-6
Straits	1 1/2 1977 - 1987	50,618-15- 6	17th May - 20th July - 64 days	77- 0-11
N. Nigeria	4 1/2 1950 - 1953	50,537- 0-6	15th March - 20th July - 127 days	743- 4-6
Guernsey	4 1/2 1940 - 1950	15,000- 4- 4	1st April - 20th July - 111 days	123-13-2
War Loan	5 1/2 1940 - 1947	27,299- 8- 9	1st June - 20th July - 50 days	65- 3-11

2,102-13- 3

Less Interest due from the Colony of Kenya to the Board

Kenya	1/2 1974	2,919- 6- 7	1st July - 10th August - 29 days	1- 2- 9
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Interest due to the Colony
of Kenya

2,174-10- 6

copy/ma.

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

Colony & Protectorate of Kenya.

185.

AFRICA PROTECTORATE

No. 182.

GOVERNMENT HOUSE
NAIROBI.

BRITISH EAST AFRICA.

6 EP 21

28th July 1921.

Confidential.

Sir,

In confirmation of my Confidential telegram of the 27th July relating to the inquiry held upon the organization and working of the Local Branch of the Imperial War Graves Commission I have the honour to transmit a detailed Report by Mr T. Fitzgerald, Deputy Postmaster General, who was appointed to conduct the necessary investigations.

2. Mr Fitzgerald has explained that the delay in submitting this report has been unavoidable. Colonel Evans was discharged from hospital on the 1st of June but was not certified to be able to attend the inquiry until the 15th of June.

3. Mr Fitzgerald is of opinion that the few minor matters which might be reviewed by Mr Evans would not warrant the time and expense involved in a journey to that place and has confined his inquiry to Nairobi. No expenditure has been incurred by him in the course of his investigations, but I understand that the accountants,

THE RIGHT HONOURABLE

WINSTON CHURCHILL, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET,

LONDON, S.W.,

Accountants, Messrs Gill and Johnson, are submitting a statement of their charges direct to the Imperial War Graves Commission.

4. A perusal of the contents of the accompanying Report will show that the dissatisfaction of the Accountants was justified and I do not propose to comment further on this attitude which was reflected specifically to my notice by the Commandant, Imperial War Graves Commission, London, in his telegram of the 10th of May.

5. I consider that credit is due to Mr Fitzgerald for the careful and thorough manner in which he has carried out his instructions.

6. The Proceedings of the Medical Board held upon Colonel Evans are attached for consideration.

I have the honour to be,

Sir,

Your humble, obedient servant,


 ADMIRAL C. G. G. G.

Confidential

Army Form A. 15.

MEDICAL BOARD REPORT ON A DISABLED OFFICER.

(Also to be used for Disabled Nurses).

STATION Nairobi, E. E. A. DATE June 16th, 1921.

Rank and Name Lieut. Col. G. W. Evans,
Imperial War Graves Commissioner.

Age 40 Total Service 7 years. (at least) 1 year.
 (at least) 6 years.

Address Nairobi House, Nairobi.

STATEMENT OF CASE.

When answering the following questions the Board will consider the medical history, X-ray statements and x-rays recorded in the medical documents. When possible, a statement by the medical officer should be attached.

- 1. Disability... Malaria.
- 2. Date of origin of disability About 1917.
- 3. Place of origin of disability West Africa.
- 4. Give concisely the essential facts bearing on the history of the disability (personal and family history etc.)

Note: Short references to the notes should be set here the progress of the case since the officer's last appearance.

Further notes of case available. States he was admitted for Malaria to No. 3 H. Nairobi, 1917 for 5 days, Mombasa Hospital 1918 Malaria & Gastritis, January 1921 European Hospital Nairobi one week, Has recently been 3 weeks in hospital Nairobi with severe attack Sub Tertian Malaria and Hepatitis - blood examination showed marked Sub Tertian infection.

OPINION OF THE MEDICAL BOARD.

- 1. The Board will on no account inform the officer of its opinion on any of the following questions:
 - (a) Cause and degree answer should be filled in by the Board to enable the Ministry of Pensions to make a definite decision on the officer's claim to pension etc.
 - (b) Expressions such as "may", "might", "probably" should be avoided. Use "is", "was", "is not", "was not".
 - (c) When there is more than one disability the replies should distinguish between them.

2. Was the disability contracted before entering the service? **No.**

3. Was it attributable to military service? **Yes.**

If so, to what specific military conditions is it attributed? **Active Service, conditions in the tropics.**

4. Has the officer been taking alcohol to excess, or is he liable to do so? **No.**

5. Has the officer been taking alcohol to excess, or is he liable to do so? **No.**

6. Has the officer been taking alcohol to excess, or is he liable to do so? **Yes, tender cirrhotic liver.**

14. What is the officer's present condition? **He is anaemic and debilitated as a result of his recent attack of S - Tertian Malaria. The liver is much enlarged - below costal margin and tender - especially so midway between umbilicus and ensiform cartilage. Spleen slightly enlarged and tender. The condition of the liver is due to alcoholism - the anaemia and debility is also partly due to this. Has marked tremors of lips and hands.**

15. To what is due the anaemia and debility at the present time? **20% (twelve)**

16. Is the officer fit for service? **No.**

17. If not fit, what is the nature of the disability? **None**

18. What service is the officer fit for, and for how long? **None**

Anti - Malarial treatment at the European Hospital - Nairobi

19. Is the officer in need of special medical treatment of any kind, and if so, of what nature? **Yes - as above.**

20. Does the officer require the constant attendance of a medical person? **No.**

21. Officer will be examined by the Medical Board under one of the following categories, the probable period of absence for the higher categories being stated. Examination of these categories is in accordance with A.C.I. 1077 (1917). In case of nurses, only B and C and D of B.

- A - Fit for general service.
- B - Fit for service in a garrison or inland unit abroad.
- C - Fit for home service:—
 - (a) Active duty with troops.
 - (b) Sedentary employment only.
- D - For admission to a command depot.
- E - Requiring indoor hospital treatment:—
 - (i) In an officers' military or auxiliary convalescent hospital.
 - (ii) In an officers' hospital.

No - Three months.

No.

22. Is the officer fit for any further military service. **Re-examination after 3 months**

Medical Board

23. In the case of officers suffering from pernicious anaemia found permanent unfit, has A.C.I. 1282 been complied with? **N.A.**

F. Henderson President.

H. Wood
D. Prother Members.

IMPERIAL WAR GRAVES COMMISSION.Report on Enquiry into Administration in the
East Africa Area.C O N T E N T S.

Part I - Imperial War Graves Commission.

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CONFIDENTIAL

Office of the Postmaster General,
Post Box No. 311,
Nairobi, 20th July, 1921.

20th July. 31.

The Director

Imperial War Graves Commission

London

Sir,

With reference to your letter of the 24th July last, No. 30006, directing me to institute an enquiry into the administration of the local branch of the Imperial War Graves Commission and also into certain matters relating to the Graves Registration Unit, I have the honour to submit the following report.

2. For convenience of reference, I propose to divide it into two parts:-

Part I. Imperial War Graves Commission.

Part II. Graves Registration Unit and enquiries

PART I. IMPERIAL WAR GRAVES COMMISSION.

3. For local purposes it may be desirable to state briefly the objects of the Commission. They are to acquire and hold land for the purpose of military cemeteries; to provide for the burial thereof of officers and men who died in the war; to provide for the erection and upkeep of permanent monuments in such cemeteries and also, first and foremost, for the graves of officers and men killed in the war. The Commission is a body of 12 members, 10 of whom are appointed by the Government and 2 are appointed by the War Office.

4. A Board of Enquiry was set up on the 12th July, 1921, the arrival from home of Colonel Evans, Deputy Director of Works, who

CONFIDENTIAL

Part II - Graves Registration Unit.

Page.

Col. Evans as Dy. Asst. Director
of G. R. U. 24

Financial Affairs of the Unit:
Present Position: 25

Col. Evans' Liability for
Expenditures made 25

Col. Evans' Personal Liability 25

Appendix

- Appendix A - Statement of Cemeteries in the East
Africa, area and number of graves in each.
- Appendix B - Personnel.
- Appendix C - Extent to which Commission's instructions
have been observed.
- Appendix D - Statement of work done.
- Appendix E - Copies of memoranda relating to purchase
of Automobile Car.
- Appendix F - Detailed statement of expenditure to the
31st March.
- Appendix G - Estimates 1921 - 22.
- Appendix H - Memorandum from Staff Officer, War Records
Nairobi, to the Hon. Ag. C.S., Nairobi.

CONFIDENTIAL

Office of the Postmaster General,
Post Box No. 311,
Nairobi, 20th July, 1921.

20th July, 21.

Dear Sir,

THE IMPERIAL WAR GRAVES COMMISSION
Nairobi

Sir,

With reference to your letter of the 15th July last, No. 30036, directing me to institute an enquiry into the administration of the local branch of the Imperial War Graves Commission and also into certain matters relating to the Graves Registration Unit, I have the honour to submit the following report.

2. For convenience of reference, I propose to divide it into two parts:-

- Part I. Imperial War Graves Commission.
- Part II. Graves Registration Unit and Enquiries

PART I. IMPERIAL WAR GRAVES COMMISSION.

3. For local purposes it may be desirable to state briefly the objects of the Commission. They are to acquire and hold land for the purposes of military cemeteries; to provide for the burial therein of officers and men who died in the war; to provide for the erection and upkeep of permanent memorials in such cemeteries and elsewhere and to provide for the graves of officers and men buried elsewhere who are entitled to be buried in the Imperial War Graves Commission cemeteries.

4. A Mr. [Name] arrived in Nairobi on the arrival of Colonel Evans, Deputy Director of Works, who

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to
Mr. [Name]
1921

was charged with carrying out the objects of the Commission, and administration of its affairs in the area covered by the East Africa campaign. This area covers some 550,000 square miles and embraces territory in Uganda, Kenya, Tanganyika, Nyassaland and N. Rhodesia. The care of some 3,700 graves located at 130 different points, as shown in Appendix A, is involved.

Colonel Evans was appointed Director of Works (salary £2800/50/00) for the East Africa Area in 1945, and, after consultation with him, the following posts for the East Africa Area were recommended by the Commission to complete the establishment for East Africa:

- 1 - Deputy Director of Works, £3000/25/00
- 1 - Chief Clerk, £2000/30/00
- 2 - Clerks and Typists, £1200/35/00
- 1 - Accountant, £1400/40/00
- 1 - Chief Clerk, £1300
- 1 - Major (European), £1750.

Arrangements to these posts have been made as follows:

In reply to a letter from the Commission that he could not live his duties he was left to open a branch of the Commission in East Africa and that he had written instructions to guide him, Colonel Evans stated in effect:

"I came out without any definite written instructions - these were received later through Captain Rapley who brought them out with him. I had, however, several verbal discussions with Sir Fabian Ware, Vice Chairman of the Commission, Colonel Durhan, Director of Works, and Major Chettle, Comptroller of Administration. It was understood that I was to wind up the affairs of the Graves Registration Unit as soon as possible and this was done by the 31st March last with the exception of certain work at Port Amelia. I was aware of the principles on which the work of the Commission was to be carried out and these principles, as I understood them, were in agreement with the written general instructions received through Captain Rapley."

framed in London, Colonel Evans should have pressed for a larger technical personnel in view of the amount of preliminary work to be done in regard to cemetery surveys, plans and reports. The record plans taken over from the Graves Registration Unit are valueless so far as the Commission's operations, especially in connection with the larger cemeteries, are concerned. Being that Colonel Evans is himself a non-technical officer and that the work of the Commission is largely technical in character I am of opinion that the non-technical appointments on the establishment are out of proportion to the technical ones. With a better balanced establishment work would proceed more quickly and economically.

11. Mechanical Transport has been purchased as follows:-

<u>Date.</u>	<u>Vehicle Purchased.</u>	<u>Price.</u>
30-3-30.	Ford Touring Car.	Fls. 3450 (£345) (including coil starter fitting subsequently obtained)
30-3-30.	Ford Box Body Car.	Fls. 3050 (£305)
4-1-30.	Supmobile Touring Car.	Fls. 8850 (£885)

12. One Ford Box Car for general Departmental use is an admitted necessity. The purchase of the second Ford Car was hardly justified either by the work being undertaken or contemplated at the time but I am prepared to agree that, as a relief car, its provision may be desirable. I can, however, find nothing to justify the purchase of the second Ford Car. The purchase of a third car possibly justify the purchase of a third car of any kind. If the purchase of a third car was necessary and Colonel Evans wished to obtain a car other than the Ford he need

only have consulted the Mechanical Transport Branch of the Public Works Department to be informed that a Hupmobile Car could not be recommended. Copies of the cablegrams exchanged between Colonel Evans and London in regard to its purchase are attached (Appendix E). Colonel Evans did not consult anybody in the matter. If he were not when he purchased the Hupmobile on personal knowledge he would have been aware of a statement to the effect that the petrol consumption was 30 per cent better than that of the Ford was tantamount to a statement that the Hupmobile was better than the Ford. This statement could only have had a far-reaching influence for its foundation. Actual tests of the Commission's cars kindly conducted by the Mechanical Transport Officer at my request, resulted as follows:- Touring Ford, 31 miles per gallon, Box Ford, 30 miles per gallon, Hupmobile, 37 miles per gallon. Colonel Evans also admitted that he had personally exceeded the vote by £115. He claimed that the excess amounts to £70 only as the £45 was for the "Running Expenses". I do not agree. I say and that I defended this purchase on the grounds that as money was provided it was legitimate to spend it, that it was necessary to have the car in case it should ever be needed; further, that one might not be available for purchase when work developed to such an extent that it would be required. The sophistry of all this is obvious.

13. The Box Ford was allotted to Captain Rapley and it has been under his control and garaged at his quarters.

Colonel

cal
rt;
ation
e of

Colonel Evans retained control of the Touring Ford and the Hupmobile and kept them at his quarters. The garage accommodation there is limited to a small shed not quite big enough to house the Hupmobile fully. The Touring Ford stands in the open under some trees. A tarpaulin was not even provided to cover it. The

Colonel Evans admitted that he was well aware that the Commission's Cars should only be used on purely official business. He questioned on the point of whether he was advised of a fact by Captain Raper and himself. He stated that the use of the cars and their quarters were legitimate. He expressed no objection on this. He would only state that in this Government Commission who use the cars are to be used to serve their duties and quarters pay for the use of the cars (Rs. 10/- per day) service. It would have been better if Colonel Evans had taken steps to ascertain the proper use of the cars. He arranged for petrol to be supplied to the cars however in a trifling matter compared to the gross abuse which he had allowed to regard to use of the cars for purely private purposes. According to information supplied by Colonel Evans himself the petrol which was performed outside Hupmobile have been as follows:-

Touring Ford	150 miles	
Hupmobile	176 miles	
Box Ford	216 miles	

Over the period from date purchase to the 26th May the issue of petrol has been:-

Touring Ford	- 152 gals.
Hupmobile	- 176 gals.
Box Ford.	- 216 gals.

Total.	544 gals.

15. Taking the average as low as 20 miles per gallon of petrol per car and after making an agreed liberal allowance for use between office and quarters and official team use I find that in respect of the two cars under Colonel Evans' control (Touring Ford and Buick) there is, out of the 226 gallons of petrol issued to him, or on his behalf, some 227 gallons unaccounted for, representing in value some £75 and a mileage of over 5,000 miles. Colonel Evans admitted having made private use of the cars, but hardly to the extent suggested. No alternative explanation has been given. On occasions when he has been out of the country petrol has been obtained through the post office. It is suggested by him that he has also obtained petrol on licence plates, granted to the local Government, and a receipt from Mr. Fox, an agent, and a private receipt from a garage. He may use this illegal but it indicates systematic private use of the cars by Colonel Evans. He would plead ignorance of anything that might be going on. The petrol accounts show that the books and cheques for payment were signed by him.

In respect to the Buick Ford in Captain Hayley's car I find that out of the 216 gallons issued to him, some 215 gallons were accounted for, representing a value of some £70 and a mileage of over 1,200 miles. Captain Hayley admits having made private use of this car. I discussed this matter with Colonel Evans in March 1943 when it was agreed that the petrol used for private purposes should be repaid, but this has not been done. Arising out of the private use of the cars Colonel Evans wished to have it placed on record that

on one occasion there was some difficulty on the part of two of the Commission's Officers in obtaining possession of Captain Repley's car while he was away. I am satisfied this was due to a misunderstanding and that Captain Repley was not responsible. Colonel Evans also visited in place of the car of Captain Repley, when in Karachi, was used by Mrs. Repley accompanied by a certain private person, in the office car, when service was sent from town.

Technical
Report:
to:

17. Tax Ford: The canopy was broken through carelessness on the part of the native driver. The repairs cost Rs. 100/- (100). It was decided to fine the driver Rs. 10/- (10). There is no record of fine having been recovered or brought to account.

18. Hupmobile Car: This car was involved in a serious accident ^{on} Sunday the 5th November, the day after it was purchased. Colonel Evans had the car out privately with his family. When returning home about 7.0 p.m. he mistook the road at an open railway crossing and turned the car along the railway. He ran some distance before pulling up. In getting back he failed to get ^{to} on the road properly and got into difficulties. The engine stopped before the car was clear of the line and it could not be restarted. Meanwhile a goods train came on the scene and collided with the car. Colonel Evans himself was driving. Although not licensed to do so, nor had he a licensed driver with him. Not only did he not hold a licence, as required by local law, to drive this particular kind of car, but he does not hold a driver's licence of any kind. The immediate cost of repairs amounted to Rs. 244/- (244/-). Subsequently trouble developed which could not be traced to any cause other than the accident

referred

31. The other items shown, sparkling wines etc, amounting to Fla.137/35 (£13/14/6) were purchased on the 34th December, 1930. Colonel Evans has seriously claimed that these items are a fair charge on the Commission and proper to be supplied to an Officer on safari or if he is ill. These items were sent direct to his quarters where, with many other of the stores, they were to be stored. When the stores were checked at the conclusion of this enquiry it was found that the brands of sparkling wine and Port in stock were different to those purchased. It is impossible to recall the names of the stores which were purchased by Colonel Evans and his party at the time.

The purchase of the foregoing items on behalf of the Commission is shown to be official. The item numbers are given in Appendix F, which is a statement of expenditure to the 31st March under the various heads.

No.	Item.	Value
14.	Valise	£ 2/10/0
15.	Pillows	£ 2/10/0
16.	Lunch Baskets	£ 2/10/0
17.	Blankets	£ 2/10/0
18.	Filing Cabinet	£ 2/10/0
19.	Engineers' Tent	£ 2/10/0

32. Items 14 and 15 must be regarded as purely personal articles, and I know of no Department in which the purchase of a lunch basket would be officially sanctioned. Besides the cost is excessive. The subscription to the weekly Leader is unwarranted in view of the fact that the daily issue of the paper is obtained. Weekly issues in this country have no special features: they are purely reprints of the daily issues. A filing cabinet of the kind purchased was scarcely required.

Further

functions. Colonel Evans sought to regard them more or less as employees of the Commission with no authority to query or question any items of expenditure he thought fit to incur. For some time they would appear to have accepted this position as they passed bills for payment without objection by the Commission. They were however not acting correctly in this regard - their duties required them to check bills and vouchers submitted to them for payment. Colonel Evans would not agree. The matter was first raised some time ago if Colonel Evans had replied to a letter dated September, 1930, to furnish a definite statement of the work they had agreed to perform. This request still remains to be complied with.

28. The instructions contained in a letter from London, No. 14/13/3136/F, relating to the closing of accounts of the 31st March, dated 14th February last, were not attended to by Colonel Evans so far as he was concerned, nor could they be attended to by the Accountants as they were unable to obtain a settlement of Colonel Evans' personal imprest account (Rs. 1000/- - £100) or any inventory of the stores.

29. The following specific irregularities have come under notice:

(a) A bill for Rs. 104/- (Rs. 6-0) from Nairobi Electric Power and Lighting Company, for electric light supplied to Colonel Evans' private house during months of October, November and December was passed through the Commission's Accounts and paid out of its funds. Colonel Evans' final explanation was that this bill was included in the accounts in error.

(b) A bill for Rs. 300/- (£30) from Messrs. A. M. Jeevanjee and Company, addressed to Colonel Evans

personally,

personally, was submitted to the Accountants for payment together with a cheque for the amount already signed by Colonel Evans. This bill/^{was}for "Garage and Workshop rent from August 1920 to January 1921". The garage and workshop are part of Colonel Evans' private quarters of which Messrs. Jeevanjee and Company are the landlords. The bill was not presented to them until the cheque until fuller particulars were furnished. In a reply dated 22nd April, Colonel Evans wrote:

"The bill is due for certain charges effected in provision of workshop and alterations to the main building regarding communication for telephone, water, etc."

At the time the bill was presented to me, I was going and placed before me, that there was a bill by Jeevanjee and Company should have submitted a bill, that he did not know why they did so, and that the account was accepted and the cheque signed by him. The fact that an Indian Carpenter was employed at Colonel Evans' house and paid out of Jeevanjee's bill from November to March, 1921, and a workshop being provided for him, from a local labourer, and his explanation of the bill, the statement of the 2nd April appears in a very unfavourable light.

(v) A bill for Rs. 45/83 (£4-11-0) from Kanjee Haranjee for provisions, whiskey, beer and cigarettes supplied to Colonel Evans was also submitted to the Accountants in the same manner as the foregoing and was similarly queried. Colonel Evans replied:

"As regards Kanjee Haranjee the items of provisions purchased for providing food for Major Lynn and Mr. Barnes who came out on safari with me to Toroka to inspect certain marble deposits in order to ascertain the suitability of these for the manufacture of headstones locally. As no fees were charged by either of these gentlemen for their time I considered it justifiable that provision should be made for

*for their messing. Besides I do
 *not think I put in any claim for
 *travelling allowance for the
 *nights I spent away from Head-
 quarters on this duty.

At the enquiry it transpired that Mr. Barnes was the owner of the quarry and Major Lynn was interested in the sale of stone cutting machinery. It is not clear in what respect there was an obligation on the part of the Commission towards these gentlemen who, I may add, were taken to the quarries and brought back in the Commission's cars. For the two nights Colonel Evans was away he should have claimed travelling expenses in usual way.

That work was completed on the 14th of January, 1921. They were then moved to Colonel Evans' quarters there, it was established by reasonable doubt, they appear to have been engaged on private work. They were not paid off until towards the middle of April. Colonel Evans admitted that they were worked privately for him but only for a limited period from about the middle of March. There was inconsistency in his explanation. The amount involved is Rs. 14/- (14-0-0).

(4). Indian Carpenter An Indian Carpenter was employed at Rs. 120/- (120) per month from November to March i.e. a period of five months. He was employed exclusively at Colonel Evans' quarters and his employment was unknown to Captain Rapley, the Technical Assistant, until towards the end of his engagement. This man's output of official work was:-

- 2 Cupboards with shelves
- 1 Bench in the outhouse arranged as a workshop
- 1 Tool cabinet
- 1 Stationery rack, and a few minor jobs.

(17).

Colonel Evans himself drew attention to those which were irregular.

(16). Attempt to Obtain Transfer of Fls. 5000 (£500) from Nairobi to Dar-es-Salaam. The Commission's account is kept at the Nairobi Branch of the Standard Bank. When Colonel Evans was at Dar-es-Salaam in April last he requested the local branch of the Bank to arrange for the transfer of Fls. 5000 (£500) from Nairobi for credit of the War Graves Commission. Had this transfer effected Colonel Evans could have operated singly and the money transferred. He must have known quite well that the request was irregular as the Nairobi account is operated upon jointly with the Accountants. The Branch queried the request and the Accountants refused to authorize it. Asked to explain his action Colonel Evans stated that he applied for the money as he had a separate petty cash account at Dar-es-Salaam to meet petty expenses there; also that, as he proposed later to transfer the Commission's Headquarters to Dar-es-Salaam, it would be useful to have an account already in operation at that place. The petty expenses he had to meet at Dar-es-Salaam apparently amounted to about Fls. 250/- (£25) which he could have met out of his personal imprest of Fls. 1000/- (£100). His reasoning in connection with the transfer of the Headquarters is difficult to follow. Unless Colonel Evans had seriously lost his sense of proportion the conclusion is forced on one that an ulterior motive prompted the application.

18. When the arrangement with Messrs. Gill and Johnson was made Colonel Evans was given an imprest of Fls. 1000/- (£100). He paid this into his private account at the Bank and having used it for private purposes. The account was never cleared and he left without success to obtain

All the articles named are plain to the verge of crudeness and on a most liberal estimate there is not even a month's work to show, nor value to more than say Rs. 200/- (200). The cupboards and tool cabinet are now lying unused in the workshop. I expressed my opinion to Colonel Evans regarding the work done, but he had nothing to say. The work was employed by him privately for about 3 weeks after the end of March, but he was not being paid for his work during the time he was being paid by the Commission. I am not prepared to say that Colonel Evans' responsibility for the work done is worth Rs. 100/- (100), but the amount which he should not have been paid for his private work, is however, unquestioned.

(f). Acquittance Rolls - The duties assigned to the Commission are paid on a form of Acquittance Roll and not on the form required by the Government. In many instances they were neither signed nor dated, and many of the rolls were prepared by Colonel Evans personally and not in the Office in an ordinary routine way. Of these I referred to the Accountant at Madras in a letter dated 27th March 1910, representing Rs. 108/- (108-0-0) and for the balance of Colonel Evans' personal services, for which I had asked for Rs. 101/- (101-2-0). It is plain that these were forwarded to the Accountant in error and not by him. The rolls remain to be dealt with these acquittance rolls were in the Office previously as official documents. They had been as long in the Commission's hands as the somewhat unusual practice of paying on non-official forms and these forms were not intended to be drawn. I have to record, however, that after the enquiry had started and before these acquittance rolls came to be dealt with

30. When the Graves Registration Unit closed down in this area the office at Dar-es-Salaam was continued as a branch of the Commission's Offices in Nairobi. The establishment and other charges there consist of:-

Salaries	1000
Gravel	500
Light	100
Water	100
Postage	50
Telephone	50
Printing	50
Repairs	50
Stationery	50
Travel	50
Medical	50
Food	50
Other	50
Total	2000

The office at Dar-es-Salaam was continued as a branch of the Commission's Offices in Nairobi. The establishment and other charges there consist of:-

Salaries 1000
 Gravel 500
 Light 100
 Water 100
 Postage 50
 Telephone 50
 Printing 50
 Repairs 50
 Stationery 50
 Travel 50
 Medical 50
 Food 50
 Other 50

and disposed of through the Salvage Officer at the time. The life on the office is worth nothing. The property is being auctioned as enemy property and may be acquired by the purchaser if sold. I consider there should have been no necessity to continue this office.

General discipline was also uncommensurate. There seems to be no decision or finality about any of Colonel Bond's orders and the staff generally seem to have done more or less as they thought fit. Instances of this kind in connection with the evacuation of the camp were noted. It is not possible to say what was the result of the evacuation of the camp at the time. There is no record of the exact time on the 1st March 1945 he could not be taken for mule transport to bring him to the railway owing to danger from lions. This rather absurd explanation was

was accepted and he was paid in full for the period
 employed. The relation to another matter Colonel
 Evans made rather a point of the fact that on the one
 occasion he gave Captain Rapley orders to proceed with
 work the latter did not carry them
 out. Captain Rapley's explanation
 of the matter was that he was
 under the impression that he was to have
 been ordered to proceed with the work.

... were originally
 intended to proceed
 with the work of building
 the road to the
 station. It was
 suggested that
 the work should
 be carried out
 by a Mr. Rapley
 who had been
 interviewed by
 Colonel Evans, in
 connection with
 this matter, but
 Evans did not
 come to terms,
 again Colonel
 Evans decided
 that Robinson
 should go,
 and he waited
 here from October
 until the end
 of January for
 definite
 instructions,
 meanwhile
 preparing
 certain matters
 which would help
 him on his safari,
 however he never
 received any
 definite
 instructions
 and finally
 owing to a
 disagreement
 over sickness
 (Colonel Evans
 considered that
 Robinson was
 being illigering),
 he finally
 ordered him
 to depart for
 England. Then
 a Mr. Hancock
 approached
 Colonel Evans,
 and he
 promised the
 job, but it was
 subsequently
 cancelled.
 Early in March
 Mr. Watson-Thomas
 was instructed
 to go there, but
 he refused,
 and after a
 short time
 Colonel Evans
 told me I should
 have to go. Nothing
 happened for
 about a week,
 when Mr.
 Watson-Thomas
 was given a
 copy to type,
 instructing me
 to proceed by
 the next train,
 and to take
 pains to locate
 the graves and
 generally tidy
 them up. This
 order was never
 signed by
 Colonel Evans,
 but I had to
 the meeting
 with him at his
 house, where he
 was ill, and he
 gave me the
 instructions,
 as my representative,
 and I had more
 important work
 to do than in
 connection with
 the Nairobi
 Cemetery contract,
 and the
 completion of
 the contract
 was a matter
 which I wished
 to expedite for
 London. My
 only idea that
 if I had gone
 to Kenya I
 should have
 been absent
 several weeks,
 and Nairobi
 Cemetery contract
 would have
 been delayed."

ram
 33. The following is the text of a telegram which
 was received here on the 13th May from the Commission,
 London, addressed to the Governor.

"Reference 10/E/301/f May 10th. With
 reference to telegram from Colonial Office
 of May 4th, please inform Evans and staff
 investigation being made at request of
 Commission and they must place at your
 disposal all possible information. No
 reply received to several important
 communications, amongst other things my
 telegrams of 18th September, No.16/K/31/C,
 and 20th January No.19/A/301/F, and my
 teletype of 4th February, No.2/B/301/F.

34. The telegram of 18th September, No.16/K/31/C,
 above referred to was as follows:

English Colonial Commission
 411 and 412 have agreed to discuss
 the accounts and the manner in which
 they were to be kept discussed and agreed upon.
 They were quite unaware of this enquiry from London. The delay
 between the date on which the telegram was received and
 November 8th remains unexplained.

36. Telegram of 20th January No.19/A/301/F was as

follows:-

"Have telegraphed £3500 no accounts received finance dept expenditure aaa With reference to your recommendations salaries under consideration pending decision no increase authorised."

Commgrav
London.

37. Colonel Evans explained that he was unable to furnish the accounts owing to statements not having been submitted to him by Gill and Johnson. The latter state that they were also quite unaware of this telegram. If Colonel Evans asked for statements he would have had

38. Letter of the 4th February, No. 4/13/31. The reply was received on the 31st March. A copy of the reply is given in Appendix G. Colonel Evans was at Dar-es-Salaam at the time. I have some doubts as to the date of despatch. The reply is dated 31st March and there is, I may say, no mention of the date of the telegram as is suggested, when it is mentioned.

39. It may perhaps be explained that the telegram to London expressing dissatisfaction of the Accountants was sent at their request through the Commission's local office. Colonel Evans was at the time at Dar-es-Salaam.

PART II. GRAVES REGISTRATION UNIT.

40. When Colonel Evans returned to East Africa in August 1920 as Deputy Director of Works to the Imperial War Graves Commission, he was, at that time, also under instructions to conduct a survey of the graves in East Africa. He was directed to visit the graves in East Africa until the end of the year ending 31st December 1920. He was to have been in East Africa at the end of March, 1921. He did not, however, go into the field of work under his commission as he was engaged to this effect in his own country. He could only observe that though he was in East Africa in August, he did not proceed to the Headquarters of the Unit, until the 5th December. From what transpires later will be gathered that no control of any kind seems to have been exercised by him over the financial affairs of the Unit. He admits that on his return he made no enquiries as to what had been done in these matters during his absence. The removal of stores charged against the Unit should have been taken up at a much earlier date. There was not even the preparation of an inventory until some time after the end of April. Colonel Evans does not know where the stores were but cannot say if they were kept in the open. It is evident from this that when he prepared the report submitted at Harwich in April he made no reference to the stores in order to ascertain whether there were any serious discrepancies or not. The local salvage officer (Major J. J. J. J.) was also not aware of the stores. The survey of the graves was definitely in hand. It also transpires that the removal of the personnel of the Unit had not been kept up after November, 1919, when the Unit was separated from, and made independent of, the East Africa Expeditionary Force.

financial
affairs of
the Unit
present
situation

41. The present position as regards the financial affairs of the Unit is set out in the memorandum (Appendix B) addressed to the Honourable Acting Colonial Secretary, by the Staff Officer, War Records, Nairobi, on the 28th April 1920. This memorandum has been carefully prepared. I have been shown it with Colonel Evans, and the only modification necessary would appear to be

Paragraph 4. Colonel Evans states that the necessary orders were given and that he notified that Captain James was authorized to make charges. He could not transfer of the unit's military order book over command of the unit was issued. He has no objection of recording the following such orders.

Paragraphs 17 and 18. I am satisfied that the necessary orders were given by Colonel Evans. Captain James, however, seems to have played off one office against the other. He seems to have been practically acting as either.

and
the
Unit
the
payments

42. Colonel Evans was away from September 1919 to August 1920. On November 1919 the accounts of the Unit were separated from those of the East Africa Expeditionary Force and this arrangement continued until November 1920. Colonel Evans disclaims all responsibility for what occurred in his absence. He considers Captain James solely responsible. On his return, however, Colonel Evans admits that he did not look into financial matters but allowed Captain James to carry on. He states he had full confidence in this officer and in his ability to do the work properly as he was a former Bank Officer. Overpayments continued to be made after Colonel Evans returned and assumed command. I say that that Captain James authorized the overpayments made to him before he left East Africa and that the Secretary of the overpayments made to the Staff Officer concerned is being undertaken by the Staff Officer, War Records, Nairobi.

of
liability

43. Colonel Evans' personal liability amounts to £1,000 (one thousand pounds). It is noted that he has been

(27).

responsibility which he has displayed is probably not unconnected with the cause to which his present state of health is attributed by the Medical Board ^{who} which recently reported upon him.

I have the honour to be,

Sir,

Your obedient Servant,

GENERAL

Name of Cemetery	Civil or Military	Area	No.	Remarks and Means of Access.
Tandalo. New Langenberg Senges	Military	INDONESIA TERRECE		Cemeteries closed down and Graves concentrated on New Langenberg. Cemeteries closed down Graves concentrated on Senges.
Zanzibar Zanzibar (Grave Island)	Naval & Military Naval	ZANZIBAR.	27 28	-

(Appendix B.)

IMPERIAL WAR GRAVES COMMISSION. (Appendix B.)STATEMENT OF EUROPEAN PERSONNEL.

Rank	Name of Officer to which.	Where appointed post held.	Date of resignation.	Remarks.
	Captain W.S. Ripley.	England.	4-10-20.	
	H. E. Fyson- Thomas.	England.	1-1-21.	Resigned 30-4-21
	Orlando Davis.	Locally		Salary
		Locally.		
		Locally.		
		Locally.		

Colonel Evans' Replies.

These instructions were
duly received.

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The following general
instructions are sent to guide
you in carrying out the scheme
of the constructions of cemeteries
in East Africa.

(1) You will place yourself
in communication with the local
representative of the Director
General of Graves Registration
and Enquiries and obtain all
particulars and details which
you may require of the cemetery.

(2) As soon as the Director
General of Graves Registration has
completed the work of registration,
it is ready to send you the
particulars with all necessary
plans and plans. You will
arrange to take these plans as
soon as possible. You will
be sure yourself that you are
in touch with the
Director General.

(a) A report giving the
name and number of each grave
(Comprehensive Report)

(b) A plan of the cemetery
showing each grave in its
proper place and identified
by name, year and date
of burial, in such a manner that
if the names were obliterated
the work of location could be
readily carried out. (Revised Plan)

(c) A plan showing
the position of the cemetery
on an Ordnance map
(Key Plan)

(d) A certificate from the
D.G.G.R. that the
comprehensive report and the
revised plan are complete
and correct. If the
certificate is small the revised
plan might also serve as a
key plan.

(1) You will place yourself
in communication with the local
representative of the Director
General of Graves Registration
and Enquiries and obtain all
particulars and details which
you may require of the cemetery.

(2) As soon as the Director
General of Graves Registration has
completed the work of registration,
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the work of location could be
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(c) A plan showing
the position of the cemetery
on an Ordnance map
(Key Plan)

(d) A certificate from the
D.G.G.R. that the
comprehensive report and the
revised plan are complete
and correct. If the
certificate is small the revised
plan might also serve as a
key plan.

(b) The drawings of the method of marking graves in isolated places will follow the Macedonian design. You should report further on the subject of accessible cemeteries and the location of upright headstones in London, from the point of view of the authorities. It is suggested that you should not be too hasty in recommending any one material, or method of marking graves, until you have had the opportunity of seeing the various materials and methods in use in the various cemeteries in London.

I threshed this matter out in London with the Director of Works, verbally and have also included particulars in my letter of 31st January, 1920, already referred to. No action has been taken pending instructions from London. Samples of stone were submitted by me to the Director of Works, London, Ltd, since I returned samples of marble from France were sent with reports to London. (Note: It subsequently transpired that the samples from France had not been sent. T.F.)

The drawings of the method of marking graves in isolated places will follow the Macedonian design. You should report further on the subject of accessible cemeteries and the location of upright headstones in London, from the point of view of the authorities. It is suggested that you should not be too hasty in recommending any one material, or method of marking graves, until you have had the opportunity of seeing the various materials and methods in use in the various cemeteries in London.

... at an early date to London all the permanent memorials including any personal inscriptions on material of which the permanent memorial is made, and they may be accepted as permanent if they could resist the effects of time and weather. The durability or otherwise of the material should be taken into consideration in each case, and the report should state the exact nature of the inscription, whether inscribed or not, and the cost.

Yours,
V.S.

... which it is suggested should be treated architecturally, correct surveys and plans should be made and submitted to London, with...

A report was forwarded on 14/12/20 dealing with the Fairbank (civilian) cemetery and on 19/1/21 a further report dealing with the following military cemeteries was forwarded:

London, with...

Colonel Evans' Replies.

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(a) A report giving full particulars as to site approaches and so on;

(b) A complete estimate of cost;

(c) Your recommendation as to the most suitable method of carrying out the work... for consideration... from... technical... when the... all the... been...
You will also report fully, with detailed estimates how you propose to treat small quantities and isolated graves.

Kajiado,
Voi,
Tavo,
Upanga St. (Dar-es-Salaam)
Sea View. (Dar-es-Salaam)

This has also been dealt with in my report of 31st January, 1930, to the Director of Works, London.

As regards the work... (a) you... as soon as you... as to local... you recommend... should be... or be... by direct labour under... always stating... your... for arriving at your...
(b) You will then receive... Commission's... by the... (that is... specific... and...
(c) Further in order to avoid... in the London office you... at all times keep the Director... fully informed as to... prices of materials, schedu... of rates of... of the... kinds of labour which will... to be employed and all other... which you may consider... essential or useful to... and...

This has also been dealt with in my report of 31st January, 1930, to Director of Works, London.

No instructions received from London except as regards Nairobi. These were received in reply to representations and reports from here.

Not attended to. Had interviews with the Directors of Public Works for Kenya and Tanganyika Territory regarding purchase of material through them. They are quite willing to help. Failed to report this to London.

(d) It is most essential that in submitting all estimates the rate of exchange should be stated.

Noted.

AGRICULTURAL.

(12) It is understood that the local Government Authorities will be consulted by you, and

Accessible cemeteries, roughly about 33, have been dealt with in consultation with the Officer in Charge of the Plant Division of the Department of Agriculture. (Note: as to this. It

[Heavily obscured text, likely describing agricultural matters and local government consultations.]

Mombasa, ... reported to London. (Note: ...)

[Heavily obscured text, possibly regarding reports or estimates.]

Not attended to. (Note: ...)

[Heavily obscured text, possibly regarding expenditure or reports.]

The only cemetery dealt with has been Nairobi. Estimates for work therein have been submitted and approved.

[Heavily obscured text, possibly regarding reports to the Commission.]

Not attended to. (Note: Occasional absence from headquarters was recorded for ...)

STORES AND TRANSPORT.

(15) All stores, materials and transport used in connection with the work will be on your charge, and you will be responsible for seeing that accurate accounts

[Heavily obscured text, possibly regarding satisfactory work or accounts.]

Colonel Evans' Replies.

counts are kept of them in accordance with detailed instructions attached hereto.

Noted.

You will submit detailed estimates of your requirements in connection half yearly, showing in each case the necessity for same, and the estimated cost.

Included in general estimates for the year 1931-32. (Note: These were not forwarded until 31/3/31. T.F.)

(10) All personnel on the Continent of the Commission in Africa will be financed under the same system and will be paid the same rates as those in the other Colonies and Dependencies.

Noted.

(11) The authority of the Commission to appoint and dismiss personnel on the Continent of Africa is subject to the approval of the Secretary of State for the Colonies. The Commission will be notified of any appointments and dismissals of personnel on the Continent of Africa by the Secretary of State for the Colonies. The Commission will be notified of any appointments and dismissals of personnel on the Continent of Africa by the Secretary of State for the Colonies. The Commission will be notified of any appointments and dismissals of personnel on the Continent of Africa by the Secretary of State for the Colonies.

European Officers have been appointed locally. The Commission will be notified of any appointments and dismissals of personnel on the Continent of Africa by the Secretary of State for the Colonies.

You may subject to the terms of the agreement, terminate the employment of any member of your staff in receipt of a salary of £50 or under whose service you consider it necessary to dispense with, notifying the Commission immediately of the date of termination of the agreement and the reasons for your action. You will submit your requirements as regards additional personnel required from

Colonel Evans' Replies.

I have not dispensed with the services of any Officers, but two have resigned.

from time to time, giving full reasons for the proposed increase and rates of suggested salary.

FINANCIAL ARRANGEMENTS.

(18)(a) Persons in receipt of salaries from 2250 a year onwards will draw weekly, from the 1st of January, February, April, May, July, August, October and November 5 per cent of the annual salary less 5s per cent. In the third month of each quarter, the balance due for the quarter will be drawn weekly, less a deduction for income tax, the amount of which will be communicated by

The Commission's Accountants, Messrs. Gill & Johnson deal with these matters.

(19) The Commission's Accountants, Messrs. Gill & Johnson deal with these matters.

The Commission's Accountants, Messrs. Gill & Johnson deal with these matters.

(Total Having regard to the expenditure already incurred and the estimates framed for year 1922-23 it is tolerably clear that expenditure has not been carefully controlled or restricted. The estimates submitted for the current financial year do not appear to have been properly framed. The only expenditure on works has been in connection with a site for the erection of a War Cross in the Cemetery. This expenditure has only mentioned I. 7.)

It is suggested that the Commission should have authority to spend should, and are by the Commission, and that the Commission should have authority to spend, for what purpose, and with whom, and the time over which the expenditure will be spread.

It is suggested that the Commission should have authority to spend should, and are by the Commission, and that the Commission should have authority to spend, for what purpose, and with whom, and the time over which the expenditure will be spread.

(b) The cash for necessary expenditure within the approved estimates, will be drawn quarterly; arrangements will be made for account to be opened in the name of the Imperial War Graves Commission for this purpose. The names of the persons whom it is proposed to authorize to operate this account should be sent to this Office, with a specimen of their signatures as soon as possible. The weekly wages payable will be accounted for by weekly sheets, specimens of which are attached for information (II) and a supply of which can be drawn from this Office. Petty cash disbursements will be accounted for on the great account sheets (III) supported by vouchers properly certified and submitted by the person.

Account was duly opened and Messrs. Gill & Johnson, the Commission's Accountants, were authorized to operate it jointly with the person.

The forms referred to have not been introduced. Petty cash account has not been as satisfactorily kept as it should have been. Accountants partly responsible for this.

VEHICLE ALLOWANCES ETC.

(30) There will be allowed an appropriate form of receipt for supply of which can be drawn from this Office. Receipts must in all cases be countersigned by you or by a person whose name will be given with

instructions as regards these allowances will be paid locally, unauthorized payments will be rebarged.

ASSISTANCE ALLOWANCE IN LIEU OF BILLETTS AND RATIONS.

(21) This allowance will be paid locally at the following rates from 2350 upwards --
 " " " 2350 to 2340 --
 " " " 22. 0.0. a week.
 " " " under 2350 -- 21.10.0. a week.

This instruction has since been cancelled. Conditions and rates to be obtained in the local service.

GENERAL.

(22) The imprest accounts should be made up if possible weekly, and in any circumstances monthly, and the account supported by the vouchers despatched to this office for examination. All vouchers must be consecutively numbered, and should be endorsed with reference number of the letter from

Colonel Evans' Replies.

from this Office under authority which the payment is made. In the case of weekly wages the vouchers will be the paysheets accepted by the recipient. The necessary books of account will be kept, and will be open to inspection by persons authorised by the Commission.

Not done.

REQUITIES.



... be safely acknowledged and passed to this Office for necessary action, with any information which you may think useful to add.

I enclose herewith the following documents for your information and reference:

- (1) ... of the Commission
- (2) ... of Sir ...
- (3) ...

received.

646-1 H. E. ...

GENERAL OUTLINE OF INSTRUCTIONS FOR KEEPING
INVENTORIES AND STOCK BOOKS OF GOVERNMENT PROPERTY
ON CHARGE OF THE IMPERIAL WAR GRAVES COMMISSION.

Extent to which observed.

The inspectors of works are responsible to the Imperial War Graves Commission for the maintenance of the works and the property therein. It is to be recognized that at the close of the war, such property will have to be disposed of in accordance with the provisions of the Act of 1915.

Colonel Evans admits having derived these instructions

It is to be recognized that at the close of the war, such property will have to be disposed of in accordance with the provisions of the Act of 1915.

It is to be recognized that at the close of the war, such property will have to be disposed of in accordance with the provisions of the Act of 1915.

urgency for the proper maintenance and economical use of the property of the Government.

Done in the presence of the undersigned

Extent to which observed.

not available when required. If stock of spare parts is efficiently maintained, no delays will be incurred by having to refer to the source of supply.

(d). No machinery or plant in use. Purchase of minor spares for cars only required.

For these purposes the Inspector of stores will cause inventories and books to be kept, from which origin, location, state of repair or damage, and other details may be ascertained, and at times by the stores and the staff.

Not done.

The Inspector of stores will also cause inventories and books to be kept of all Government stores, and of all spares, repairs, and other stores, and will cause the same to be kept up to date.



(c) The Inspector of stores will cause all Government property (other than such as is held in stores that cannot be identified by marking, stamping or painting with the letters G.O.C.) and the references to be kept in the stores and the staff.

Not done.

It is not possible to say that there is any organization such as has been outlined. As no construction work has been undertaken the stores are limited to office furniture, drugs, some timber and a few minor articles. These are recorded in the stores and the staff.

It cannot be said that there is any organization such as has been outlined. As no construction work has been undertaken the stores are limited to office furniture, drugs, some timber and a few minor articles. These are recorded in the stores and the staff.

Extent to which observed.

The 3 cars in use were always in Nairobi and therefore constantly under observation.

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The inspection of vehicles should take place at regular intervals about once a fortnight. If this is done and the staff to whom the vehicle is allotted is duly warned of the date, not only is the organisation of the distribution of available transport simpler, but it is of great assistance in the organisation of the work for which the vehicle is allotted.

Each vehicle has a stock book containing particulars of every part of the vehicle and extracts from the vehicle log book. Each vehicle is provided with a stock book of the following parts, types and quantities:

1. Stock book of the following parts, types and quantities: such spare parts as are issued on vouchers are recorded in the stock book. The stock book is kept at the depot and is available for reference by the vehicle driver.

2. Extensible stores such as sacks, petrol, lubricating oil, etc., must be kept in a stock book. The stock book is kept at the depot and is available for reference by the vehicle driver. These stores should only be issued on vouchers and must be returned to the depot.

3. All accidents must be reported with particulars of the damage sustained, and if necessary authority obtained to write off the vehicle or damage sustained.

Each vehicle is provided with a stock book of the following parts, types and quantities: such spare parts as are issued on vouchers are recorded in the stock book. The stock book is kept at the depot and is available for reference by the vehicle driver.

Does not keep locally.

Via the depot.

In case where Colonel [Name] was not personally concerned accidents were reported to him. Bills for damage have been paid but no report to London made or authority sought to write off.

Extent to which observed.

(a) All personnel should be warned not to leave tools etc., carelessly about on the work. All appliances should be returned to their depot at the close of the day's work.

Some new implements in a store at Colonel Evans' house practically never been used.

... of use or in stock.

(c) Stock books with all nurseries, trees, shrubs, plants if possible with credit debit accounts of each kind by variety and showing by which certificates the plants were, have been issued. Seeds should be treated separately, and their issue noted. Should seeds be collected an account of each seed should be rendered showing the quantity and value.

All government property is loaned, must be warned that they are responsible for all such property

Extent to which observed.

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property issued to them on receipt vouchers. They must return the property in good repair, due regard being paid to fair wear and tear.

Inventories and stock books must be kept for all such transactions and all inter-departmental exchanges recorded so that the headquarters are fully informed as to the location of such property at all times.

This plant must only be issued on issue and receipt vouchers.

When plant is returned, it is to be overhauled or examined with the necessary remarks to that effect made in the inventories before being re-issued.

Loose Tools for working parties

(a) Stock books must be kept and stores issued on issue and receipt vouchers.

Balances should be struck from time to time to assist in the renewal of supplies. These balances should be reported to Inspector of Works, Headquarters, who will make up the demands etc., for fresh supplies.

Expendable Stores.

A Tally Account (credit and debit) must be kept and balances struck as in the case of loose tools (8b). Reports on the satisfactory or otherwise nature of the stores should be rendered to Headquarters.

Responsibility for the Supply of Stores.

It cannot be too emphatically impressed on all concerned with the care of Government property and stores, that the accuracy of the inventories and stock books is of the greatest importance so that the work may not be delayed from want of materials. It is the duty of all concerned to ensure that the work is done in due time, taking into account the full consideration of all difficulties of delivery and distance.

No Government Property on Loan.

No Working Parties.

Record in Stores.
Stocks of expendable stores are not maintained. Purchases are made as required.

BURA CEMETERY

VOI MAP { E of 38°-18' Long.
S of 3°-30' Lat.

A survey of Nairobi Cemetery was undertaken by the A.D.W. who prepared plans and estimates for submission to London, these were dispatched on the 4th December. In addition to this work, negatives were made for reproduction purposes of the War Cross and the details of the "Great War Stone", which had been sent us from Mr. T. Hudson joined the staff of the Commission at the end of the month, as a Driver Mechanic. Fine work was also carried out, at Nairobi, in a Highmobile Touring Car.

Progress report December.

Mr. G. Davis reported for duty as Clerk and Treasurer at the beginning of the month the D.D.W. and A.D.W. proceeded to Nairobi for the purpose of taking over the Grave Registration Unit, and whilst on duty at Nairobi the D.D.W. and A.D.W. were visited. A number of graves of British and other soldiers were visited by the D.D.W. and A.D.W. at Nairobi and only the Cemetery Registrars of Nairobi, Dar-es-Salaam and Uganda were taken over. In the absence of the D.D.W. the A.D.W. took over the Grave Registration Unit at Nairobi, and the A.D.W. took over the Grave Registration Unit at Dar-es-Salaam. At the end of the month the Chief Clerk, Nairobi, proceeded with Mr. T. Hudson to Nairobi, and the A.D.W. proceeded to Nairobi and the A.D.W. proceeded to Nairobi.

The Chief Clerk, Nairobi, proceeded to Nairobi at the end of the month on completion of his duties at Nairobi. The A.D.W. plotted and a commencement was made with the preparation of plans etc.

Mr. T. Hudson resigned his position on 1st December.

Progress report January.

Beyond positive work and the preparation of plans mentioned above, nothing else of importance was undertaken with the exception of rough estimates for the financial year 1921-22, which were cabled to London. These were prepared by the D.D.W.

Progress report February.

Mr. Watson Thomas proceeded on leave at the beginning of the month, and on the 15th February the D.D.W. and A.D.W. proceeded to Machakos (a distance of 65 miles) by road to inspect marble deposits, for the purpose of making a report later to London, on its suitability or other otherwise in the manufacture of Headstones locally. They returned the same day. Meanwhile preparation of plans for the D.D.W. and A.D.W. were proceeding. Mr. Watson Thomas returned at the end of the month.

Progress report March.

Three journeys were undertaken to Kajiado by road a distance of 80 miles, to inspect further marble deposits, for the purpose mentioned above. On March 17th the D.D.W. proceeded to Dar-es-Salaam for the purpose of closing down the Grave Registration Unit, and taking over all records. Mr. Watson Thomas also left for Dar-es-Salaam at the end of the month, which left the A.D.W. and Clerk

in the Office. During the absence of the D.D.W. and Chief Clerk, a considerable amount of work was accomplished.

Stores Ledgers which had never been commenced were opened, and all stores, cars, petrol etc were taken on charge vide the general instructions of the Commission. In addition proper receipt and issue vouchers were prepared. Accounts were dealt with as far as possible, and arrears of clerical work brought up to date, which entailed a considerable amount of work, as so much had been neglected. The somewhat primitive system of filing which had been in vogue was re-organised. All plans and draft reports with estimates were completed. During the month another journey was made to Kajjido and the Cemetery there surveyed, a plan of the same prepared, and the necessary instructions issued.

The work in connection with the War Cemetery was completed. The War Cemetery was drawn up, and this work done in accordance with your instructions.

Progress Report April.

The work in connection with the Appeal was proceeding, and completed up to the 30th of the month. In addition the Appeal was held on the 29th and the disposal of the A.P.W. and the request, and paths etc were re-aligned and repaired with gravel. Arrangements were also made for the transportation of the War Cross to the Cemetery on its arrival at Kilindini. Means were also taken for the work of completing the entries in the Register. The work of completing the entries in the Register was proceeding, and the general routine work of the Office was done. Mr. Nathan Thomas resigned his appt. 30th April.

Progress Report May.

The D.D.W. arrived from Dar-es-Salaam on the 1st of the month, but owing to the severity which had been inflicted on the administration of the work of the Commission, the ordinary routine of the Office was not getting done. The D.D.W. was admitted to Hospital on the 10th.

The staff at date consists of the following:

Deputy Director of Works (since admitted to Hospital)
Asst. Director of Works,
Clerk and Typist,
2 Native motor drivers,
1 Native Office Boy.

Transport.

Owing to the D.D.W. keeping no log book, the mileage done by the two cars under his control is not known. No record is kept of the mileage done by the motor cars, and the only record of the mileage done by the motor cars is the mileage done by the D.D.W. The amount of petrol etc consumed by the cars is made up from the bills rendered, and in the case of the Box Ford, the petrol etc issued has been logged up day by day. Petrol consumed to 31st March gals. 458.

Vehicle state.

1 Touring Hupmobile,
1 Touring Ford,
1 Box Ford.

sd/- W. S. Rapley,
Asst. Director of Works.

Summary of expenditures for 1911

EXPENSES

Subhead	Balance	Expended	Balance
Office Expenses	\$ 1.16. 0	\$ 1.16. 0	\$ 0.00. 0
Stationery (envelopes, paper and ink) and Post	\$ 2.00. 0	\$ 2.00. 0	\$ 0.00. 0
Travel Expenses (Capt. A. W.)	\$ 1.00. 0	\$ 1.00. 0	\$ 0.00. 0
Travel Expenses (Boarding Expenses)	\$ 3.00. 0	\$ 3.00. 0	\$ 0.00. 0
Travel Expenses	\$ 1.00. 0	\$ 1.00. 0	\$ 0.00. 0
Contingent Contributions	\$ 1.00. 0	\$ 1.00. 0	\$ 0.00. 0
Postage	\$ 1.00. 0	\$ 1.00. 0	\$ 0.00. 0

\$ 70. 0. 0.

Item No.	Description of Article Or Name.	Quantity.	Price Pks. Cts.	Particulars	Total P. S. d.
Subhead A. (Salaries & Wages).					
1.	Lt. Col. Evans.	1125.00	per month		
2.	Capt. Ropley.	625.00	"		
3.	Mr. Watson-Thomas.	150.00	"		
4.	Mr. T. Hudson.	300.00	"	18812. 50	2 2721. 5. 0
5.	Mr. C. Davis.	300.00	"		1881. 5. 0
6.	Boys Wages.				

Subhead B. (Travel, Day & Expenses)					
7.	Camp Bed.		55. 00	55. 00	
8.	Cork Mattress		26. 00		
9.	Mosquito Net.		14. 00		
10.	Brass Beds.		7. 00		
11.	Camp Table.		32. 00		
12.	Camp Chair.		30. 00		
13.	Camp Wash Basin.		27. 50		
14.	Valise.		75. 00		
15.	Pillows.		5. 00		
16.	Bath Trunk.		45. 00		
17.	Camp Bed.		60. 00		
18.	Mosquito Net & Beds.	1 set.	27. 50		
19.	Camp Wash Basin.		12. 50		
20.	Mr. Watson-Thomas (T.A.)		27. 50		
21.	Lt. Col. Evans. (T.A.)		27. 50		
22.	Capt. Ropley. (T.A.)		27. 50		
23.	Mr. Watson-Thomas Rail Fare		40. 00		
24.	Capt. Ropley (T.A.)		27. 50		
25.	Lt. Col. Evans. (T.A.)		27. 50		
26.	Mr. Watson Thomas (T.A.)		27. 50		
27.	Mr. Hudson (T.A.)		27. 50		
28.	Freight on Stationery.		4. 11. 10.		
29.	Message DSM. (Evans, Ropley)		1. 0. 0d.		
30.	Transport on Stationery		6. 6d.		
31.	Ali Khan, Transport		1. 0. 0d.		
32.	Message DSM. Lt. Evans.		1. 0. 0d.		
33.	Box for packing		14. 00		
34.	Lunch Basket		14. 00		
35.	Transport Stationery & Printing		14. 00		
36.	Rail Fare Capt. Ropley & Family		14. 00		
37.	Rail Fare Lt. Col. Evans & Family		14. 00		
38.	Incidental Travel Expenses (Evans)		15. 00		

No voucher to support this item vide para of Report.

39.	Soap.	1	0. 75	0. 75	
40.	Nail Brush	1	1. 75	1. 75	
41.	Soap	1	1. 00	1. 00	
42.	Scrubs	1	1. 35	1. 35	
43.	Towels	5	2. 75	13. 75	
44.	Dusters	6		6. 00	
45.	Hire Typewriter			7. 6d.	

Subhead B. (Incidental Expenses - Stationery)					
46.	Stamp Pad	1	1. 50	1. 50	
47.	Gum.	1 set.	0. 50	0. 50	
48.	Files.	12	1. 25	15. 00	
49.	Drawing Pins.			1. 85	
50.	Diaries.	2	1. 50	3. 00	
51.	Books - Foolscap.	2	7. 50	15. 00	
52.	Bletting Paper.	1	4. 00	4. 00	
53.	Twine	1	1. 25	1. 25	
54.	Foolscap Paper.	1	8. 00	8. 00	
55.	Quarto Paper	1	5. 00	5. 00	
56.	Nibs.	2	0. 75	1. 50	
57.	Stamp Ink.	1	1. 00	1. 00	
58.	Petty Cash Book.	1	5. 00	5. 00	
59.	Tape.	1	4. 00	4. 00	
60.	Brown Paper.	1	3. 00	3. 00	
61.	Stickphast.	1	1. 50	1. 50	
62.	Drawing Pins	1	3. 00	3. 00	

Carried Forward £7. 6. 14d.

U.S. (Incidental Supplies - Stationery) (continued)

Brought forward..... 7. 0. 00

63	A/e Books.	1	set	67.	59	67.	60	
64	Parcel Book, etc.	1		8.	26	8.	26	
65	Penholders.	6						
66	File Fasteners.	1				1.	72	
67	Ink.	1	6, tttl	2.	00	3.	50	
68	Apron Files.	1		25		2.	00	
69	Rubber Stamp	1		60		13.	50	
70	Order Book.	1		25		2.	80	
71	Manifold Books.	1				1.	25	
72	Rubber Stamp.	1				12.	00	
73	Envelopes & Paper.	1				8.	00	
74	Ink.	1	bat 1/4	6.	50	6.	00	
75	Ink.	1				6.	00	
76	Ink.	1				6.	00	
77	Pencils.	1				3.	47	
78	Blotting Paper.	1				1.	00	
79	Carbon Paper.	1				1.	00	
80	Files.	1				12.	00	
81	Albs.	1						
82	Printing Paper.	1						
83	Printing Paper.	1						
84	Files.	1						
85	File Cutter.	1						
86	File Fastener.	1						
87	Subscription Leader Daily							
88	do. do. Weekly.							
89	Cheque Book.							
90	do.							

£. 42. 5d.

Subheads B. 2 (continued) (structure).

91	Stationery Cabinets	1		12.	00	1.	12.	0d.
92	Calendars - Desk	1		6.	00	1.	0.	0d.
93	Letter Scale	1		3.	00	1.	0.	0d.
94	Paper Weights.	1		1.	25	1.	0.	0d.
95	Office Table.	1		24.	00	24.	0.	0d.
96	Office Table.	1		27.	00	27.	0.	0d.
97	Paper Trays.	6				2.	0.	0d.
98	Clocks.	2		10.		2.	0.	0d.
99	Writing Table.	1		70.	00	70.	0.	0d.
100	Coat Hooks.	6				2.	0.	0d.
101	Letter Baskets, Wire	12		2.	50	2.	0.	0d.
102	Waste Paper Baskets.	2		7.	00	7.	0.	0d.
103	Drawing Desk.	1		108.	00	108.	0.	0d.
104	Plan Cupboard	1		124.	00	124.	0.	0d.
105	Cupboard.	1		124.	00	124.	0.	0d.
106	Office Stools.	2		11.	00	11.	0.	0d.
107	Wash Cabinet	1		120.	00	120.	0.	0d.
108	Writing Desk	1		150.	00	150.	0.	0d.
109	Writing Table	1		150.	00	150.	0.	0d.
110	Office Chairs.	1		27.	00	27.	0.	0d.
111	Office Chairs.	6		25.	00	25.	0.	0d.
112	Brooms.	2						
113	Waste Paper Baskets.	2		3.	76	3.	76	
114	Pen Racks.	3		1.	25	1.	25	
115	Filing Cabinet	1		5.	00	5.	00	
116	Ink Wells.	2		1.	75	1.	75	
117	Ink Wells.	1		2.	00	2.	00	
118	Ink Wells.	4		1.	00	1.	00	
119	Cupboards	1		125.	00	125.	00	
120	Furniture DSM Offices.			389.	00	389.	00	

£. 213. 17. 7

Subhead B.4. (Motor Transport & Related Equip.)

Item No.	Description of Article	Quantity	Price U.S.	Conversion	Total	Remarks
177.	Licenses	1	15. 00		15. 00	
178.	Number	1	8. 00		8. 00	
179.	Licenses	1	47. 50		47. 50	
180.	Castrol	3	7. 50		22. 50	
181.	Spark Plug	2	2. 50		5. 00	
182.	Grease	1	6. 00		6. 00	
183.	Bolts & nuts	1				
184.	Ford Coil	1	450. 00		450. 00	
185.	Electric	1	8. 70		8. 70	
186.	Castrol Oil	1	7. 75		7. 75	
187.	Front Axles	1	14. 75		14. 75	
188.	Pump	1	22. 50		22. 50	
189.	Vulcanizing	1	18. 50		18. 50	
190.	Castrol Oil	1	7. 75		7. 75	
191.	Fan Belts	1	10. 00		10. 00	
192.	C. & S.	3	1. 50		4. 50	
193.	Sparking	3	3. 50		10. 50	
194.	Dunlop Tires	1	18. 50		18. 50	
195.	Castrol Oil	1	7. 75		7. 75	
196.	Electric	1	1. 25		1. 25	
197.	Head Lamp	1	1. 25		1. 25	
198.	Castrol Oil	1	8. 25		8. 25	
199.	Tubing	2	12. 50		25. 00	
200.	Repairs to front light	1				
201.	Dunlop Tires	1	112. 00		112. 00	
202.	Repairs Outfit	1	2. 50		2. 50	
203.	Bolts & nuts	1				
204.	Petrol	2	22. 50		45. 00	
205.	Petrol	2	23. 00		46. 00	
206.	Petrol	2	23. 00		46. 00	
207.	Petrol	2	23. 00		46. 00	
208.	Repairs to Comp Box Car.	1	12. 50		12. 50	
209.	Petrol	18	25. 00		450. 00	
210.	Petrol	7	25. 00		175. 00	
211.	Petrol	12	24. 00		288. 00	
212.	Soldering Lamp	1				
213.	Monogram Oil	1	6. 50		6. 50	
214.	Avon Tube	1	13. 00		13. 00	
215.	Tubes, 8 7/8 x 10 1/2	2	37. 00		74. 00	
216.	Oil	1	6. 50		6. 50	
217.	Repair Outfit	1	7. 00		7. 00	
218.	Tyre Levers	3	2. 50		7. 50	
219.	Vulcanizing Tube	1	5. 00		5. 00	
220.	Petrol	1	25. 00		25. 00	
221.	Petrol	1	25. 00		25. 00	
222.	Repairs Hup Car	1	38. 00		38. 00	
223.	Head Guards, Hup. Car	1				
224.	Michelin Tubes	2	20. 00		40. 00	
225.	Oils	1	7. 00		7. 00	
226.	Oil	1	7. 00		7. 00	
227.	Repairs to Tube	1	7. 00		7. 00	
228.	Oil	4	7. 00		28. 00	
229.	Repairs Carriage	1				
230.	Mechanics Fine Repairs Hup Car	1				
231.	Back Axle Mounting, Hup Car.	1				
232.	Back Axle Shaft, Hup Car.	1				
233.	Front Spring Clips, do.	1				
234.	Straightening Front Axle, Hup.	1				
235.	Oil	1				
236.	Grease	2				
237.	Vulcanizing Tube	1				
238.	Petrol	1				
239.	Setting up teeth of Fly Wheel Hup Car.	1				
240.	Michelin Tubes	2				
241.	Sparking	2				
242.	Skid Chains	2				
243.	Pump Connection	2				
244.	Oil	1				
245.	Lamp Tubing	1				
246.	Repairs Vacuum Tank Hup Car	1				
247.	Petrol	1				
248.	Petrol	1				
249.	Parralin	1				
250.	Lubricating Oil	1				
251.	Vulcanizing Tube	5				
252.	6" Adjusting Spanner	1				
253.	Mr. Watson Thomas Bicycle etq.	1				

Item No.	Description of Article	Price	Conversion	Total	Remarks
177.	License - Driving				
178.	Number Plates				
179.	License				
180.	Castrol Oil				
181.	Sparking Plugs.				
182.	Grease				
183.	Belts & Nuts				
184.	Ford Self Starter				
185.	Electric Bulb.				
186.	Castrol Oil				
187.	Front Radius Rod.				
188.	Pump				
189.	Vulcanising Cover				
190.	Castrol Oil				
191.	Fan Belt.				
192.	C. C. Oil.				
193.	Sparking Plugs.				
194.	Dunlop Tube				
195.	Castrol Oil				
196.	Electric Bulb.				
197.	Head Lamp Parts				
198.	Castrol Oil				
199.	Tubes. 30 x 24.				
200.	Repairs to Head Light				
201.	Dunlop Cover				
202.	Repair Outfit				
203.	Belts & Nuts				
204.	Petrol				
205.	Petrol				
206.	Petrol				
207.	Petrol				
208.	Repairs to Canopy Box Car.				
209.	Petrol				
210.	Petrol				
211.	Petrol				
212.	Welding Lamp.				
213.	Motor Fan Oil				
214.	Aqua Tube				
215.	Tubes. 875 x 105				
216.	Oil				
217.	Repair Outfit.				
218.	Tyre Levers				
219.	Vulcanising Tube				
220.	Petrol				
221.	Petrol				
222.	Repairs Hup Car.				
223.	Hub Guards. Hup. Car				
224.	Michelin Tubes.				
225.	Oils				
226.	Oil				
227.	Repairs to Tube				
228.	Oil				
229.	Repairs Carburettor				
230.	Mechanics Time Repairs Hup Car				
231.	Back Axle Housing. Hup Car.				
232.	Back Axle Shaft. Hup Car.				
233.	Front Spring Clips. do.				
234.	Straightening Front Axle. Hup				
235.	Oil				
236.	Grease				
237.	Vulcanising Tube				
238.	Petrol				
239.	Filing up teeth of Fly Wheel. Hup Car.				
240.	Michelin Tubes				
241.	Sparking Plugs.				
242.	Skid Chains.				
243.	Pump Connection.				
244.	Oil				
245.	Lamp Tubing				
246.	Repairs Vacuum Tank Hup Car.				
247.	Petrol				
248.	Petrol				
249.	Paraffin				
250.	Lubricating Oil				
251.	Vulcanising Tube				
252.	6" Adjusting Spanner				
253.	Mr. Watson Thomas Bicycles etc.				

P. O. Box 533,

Nairobi,

March 24th, 1921.

The Financial Adviser,

L O N D O N.

Memorandum.

Reference is made to your letter No. 2/8/21/S, dated 17th March 1921, in regard herewith copies of my report on the subject of the proposed increase in the rate of travelling expenses for the year 1921.

It is suggested that since making up these estimates, a further statement has been prepared in place of the original one, and that the rate of travelling expenses has been reduced, a further statement showing the amount now required under this subhead is attached herewith.

It should be noted that an error has been made in the Estimate of the salaries of Clerks of works, these should show £2350 per annum, in place of £300 per annum.

Encls. Contd. 1/2

RE/SF.

COUNTRY: AMERICA.

1 Authorized Estimate 1920-1921	2 No. Amount	3 £.	4 Description of items	5 £	6 Comparison columns	7 Remarks.	8 Remarks.
B.11	a	600	Travel	600			
B.11	b	300	Postage	300			
	c	250	Drycleaning	250			
	d	50	Meals	50			
	e	—	Arms	—			
	f	—	Parade	—			
B.111		1200	Hep. Ser.	1200			Total 22700
B.4		1500	Bureau	1500			Total 2700
							Calculated @ Fls. 10 to the £ sterling.

COUNTY EAST SPRING

No. of Acres	No. of Inhabitants	No. of Animals	No. of Cattle	No. of Horses	No. of Swine	No. of Sheep	No. of Goats	Remarks
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.
7	100	100	100	100	100	100	100	Remarks.

Calculated at
15 7/16 to 8 or
100 composition
exchange

13 persons

7 persons

100 persons
100 persons
100 persons

ALPINE

War Records, Accounts, and
Military Pensions Dept.,
P. O. Box 261,
Nairobi,
East Africa.
April 28th, 1921.

MEMORANDUM.

ACCOUNTS - 1920

Referring to the Office Memorandum No. 100
(Accounts) of 1st November 1920, and the
fact that some accounts have not been

2. The accounts of the year 1920 were
were separated into two parts, one for the
year 1920 and the other for the year 1921.
issued from the Office. The accounts for
1920 are to be placed in the hands of the
the War Office and the accounts for 1921
of the year 1921.

The accounts for 1920 are to be placed
in the hands of the War Office and the
accounts for 1921 are to be placed in
the hands of the War Office.

The accounts for 1920 are to be placed
in the hands of the War Office and the
accounts for 1921 are to be placed in
the hands of the War Office.

In which letter, dated 1st November 1920, the
War Office was informed that the accounts
for 1920 had been separated into two parts,
one for the year 1920 and the other for
the year 1921. It was stated that the
accounts for 1920 were to be placed in
the hands of the War Office and the
accounts for 1921 were to be placed in
the hands of the War Office.

6. Lieut. Colonel Evans received his pay from Messrs. Cox & Co. whilst at Home. He was also being paid on this side by His Acting Officer-in-Command, viz. Captain James.

7. On receipt of War Office telegram No. 51941 (Accounts 5) of 19th November 1920, I arranged for the Imprest Account to be transferred to this Office, along with all the necessary documents. The first thing I was struck by when checking these accounts was the double entry system which has resulted in an error of £1000 to Lieut. Colonel Evans.

8. I have attached herewith a copy of the letter of the War Office of 19th November 1920 to Lieut. Colonel Evans and the reply thereto as follows:

Dear Sir, This sum was paid without his authority and he has not been asked to account for it until about a month after the date of the receipt. It is regretted that the money was not paid to him at the time and he is required to pay the sum of £1000. The amount is included in the accounts for the year 1920-21 and is included in the accounts for the year 1921-22.

9. I have also attached herewith a copy of the letter of the War Office of 19th November 1920 to the General Officer Commanding, Graves Registration Unit, and the reply thereto as follows:

- 10. I have attached herewith a copy of the letter of the War Office of 19th November 1920 to the General Officer Commanding, Graves Registration Unit, and the reply thereto as follows:
(1) Copy of the letter of the War Office of 19th November 1920 to the General Officer Commanding, Graves Registration Unit, and the reply thereto as follows.
(2) Copy of the letter of the War Office of 19th November 1920 to the General Officer Commanding, Graves Registration Unit, and the reply thereto as follows.

11. I am, however, very strongly of the opinion that the War Office should have been more careful in the way in which they have been dealt with. It would appear that the War Office should have been more careful in the way in which they have been dealt with. I am, however, very strongly of the opinion that the War Office should have been more careful in the way in which they have been dealt with.

12. The first mistake was made by Major Kenny, Staff Officer to the General Officer Commanding, Graves Registration Unit, in authorising my Department to discontinue control over the accounts of the Graves Registration Unit. For a period of over twelve months financial control or supervision has existed until the War Office countermanded the local instructions and instructed this department to again take up the thread of accounting where it had been left off.

the S.S. "Nevassa" sailing from Mombasa on the 4th proximo. 259

23. I have no hesitation in expressing my candid opinion that there has been gross carelessness and negligence and to a great extent indifference on the part of the Officer Commanding, who should have exercised supervision over Captain James' actions and issued instructions before he departed for England.

24. As regard to the amount overdrawn by Lieut. Colonel Evans on account of 2000 from an Interest Account - which is registered in the name of the Officer Commanding - Mombasa - the amount is 1000/-

3.95/Staff. 197/21.

War Records, Accounts and
Military Pensions Dept.,
P. O. Box 251,
Nairobi,
East Africa.
April 29th 1921.

MEMO-

The Officer in Charge, War Records, Nairobi.

250

To:-

The Officer in Charge, Secretariat Unit,
Nairobi.

MEMORANDUM.

I have to inform you that the following arrangements have been made to the undermentioned officers viz:-

	Fls.	cts.
Lt. Colonel G. F. S. Evans,	1,384.	80
Capt. G. E. James,	1,052.	76
Lieut. C. E. Norton,	2,074.	86
and Lieut. J. L. Alcock,	2,085.	31
" " G. A. Bennett,	248.	66
" " J. W. Gates.	2,585.	20
	<hr/>	
	8,509.	48

Also further disallowance against Lieut. Norton.

18. 50

TOTAL.

18,529. 98

and also the following observations have been made on your accounts.

I shall be glad if you will let me know how you propose to recover the amounts overpaid and incident be with full particulars regarding the queries raised by me.

Yours faithfully,
Staff Officer War Records.

Confidential

July

21

261

10 Sept 1921

DRAFT.

SCS:

with ref to the letter

Secretary

38102

MINU

On the 30th of July I wrote
 to you in regard to the
 confidential information
 which was given to you
 by the confidential source
 who was referred to in
 your letter of the 27th of
 July. I am sorry to hear
 that you are unable to
 identify the source of the
 information. I am sure
 that you will be able to
 identify the source of the
 information as soon as you
 are able to do so.

- Mr. J. E. ...
- Mr. G. ...
- Mr. H. ...
- Mr. F. ...
- Mr. W. ...
- Mr. ...

