

18411

EAST AFR. PROT.

28411



of Glance  
Rec'd

Date

18 Aug.

Person Name

Aug

100%

for copies on Great lighting. Rec'd  
separate eventually from unoccupy.  
leads with other info for local and  
laboratory workers of chargers finally in  
accord w/ as advance.

Accord with

C O  
2841

88

Enclosure in File No. 1173. OFFICIAL AUDIT DEPARTMENT.

Date of Paper.

Date of Receipt.

Register  
Number.

22.7.11.

27.8.11

435/11.

Subject. (Mr. Hancox).

Borrowed expenditure on street lighting Nairobi  
recoverable originally from Municipality.

Question of charging finally in accounts or as  
advance.

Referred to:-

A.E.S. 18/8.

Mr. Head.

Mr. Butler.

Will you please look at this? From an accounting  
point of view there is, I think, no doubt that the  
Acting Auditor is correct in his opinion of the  
way in which the definite condition imposed by the  
Treasury, in the letter to the Secretary of State of 18.12.00  
should be acted upon and, in the absence of evidence that  
such condition has since been modified, I propose to so  
inform him. Are there any other papers on the subject?

Mr. Stephenson

Mr. Head.

A.E.S. 18/8.

The condition imposed in the 3rd paragraph of

Treasury/45510/00 is clear enough, and it has not been  
modified.

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

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

P.G.A.B.

August 23rd.

I agree.

A.J.R.

23/8.

At once,

H.J.R.

24/8.

## EAST AFRICA PROTECTORATE

3 AUG

271213/80.

AUDIT OFFICE,

NAIROBI.

22nd July, 1911.

Sir,

I have the honour to submit for your consideration a copy of a letter to the Secretary to Administration of East Africa Protectorate on the subject of Audit Query No. 219 of 1910/11 and of a minute of His Excellency the Governor in which he has approved my opinion that certain expenditure connected with Lighting the Streets of Nairobi should be shown in the accounts as an advance and charged off finally to the vote for Public Works Extraordinary, Major Works, Electric Light installation.

This opinion I have maintained in view of a ruling given by the Lords Commissioners of the Treasury in Sir G.H. Murray's letter No. 17840/1908 to the Under Secretary of State Colonial Office that no such of the expenditure as relates to the Lighting of the Streets shall not be regarded as a final charge on Government funds but be treated as an advance to the Municipality to be repaid as soon as the municipality is self-supporting.

Copies of correspondence referred to above are attached herewith.

I have, etc.,

(SD) W.A. Kempe  
Acting Auditor.

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## EAST AFRICA PROTECTORATE.

No. 204/80.

AUDIT OFFICE,

Nairobi.

15th July, 1911.

Sir,

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

During the year 1909/10 Rs. 18298.81, and during 1910/11 Rs. 5791.19, making a total of Rs. 24,000 has been finally charged off against Government under "Public Works Extraordinary Major Works Nairobi Electric Light Installation", although the Lord Commissioners of His Majesty's Treasury directed that the amount spent on lighting the streets "should not be regarded as a final charge on Government funds, but should be treated as an Advance to the Municipality to be repaid as soon as the Municipality is self-supporting". The Acting Treasurer does not agree that this amount should be shown as an Advance and so far, I consider, the accounts both of the Protectorate and the Municipality do not give a correct view of the financial position.

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

maintain

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

I have, etc.,

(SD) W.A. Kemp,

Acting Auditor.

SECRETARY

TO THE ADMINISTRATION,  
NAIROBI.

2841

Expenditure Query No. 219 of 1910/11 M.G.B.

Subject:To

AUDIT OFFICER.

The Honourable the  
Treasurer,

Dated 7th June, 1911.

Nairobi.

Query.

Reply.

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

F.W.D.

Acting Auditor,

Reply attached.

(SD) Henry P. Kapie.

Acting Treasurer,

16. 6. 11.

Electric Lighting

Street Lighting

Attention is called to the  
 ruling on this expenditure of  
 the Lord Commissioners of the  
 Treasury in Sir G.H. Murray's  
 letter No. 17840/1908 dated 10th  
 December, 1908, to the Under  
 Secretary of State, Colonial  
 Office, (vide S.M.P. No. 1409/  
 1908) enclosure (32). It is  
 therein laid down that "so much  
 of the expenditure as relates  
 to the lighting of the streets  
 shall not be regarded as a final  
 charge

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Query.

Reply.

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

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

(SD) W.A. Kamps.

Acting Auditor.

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R.F.C. 29 AUG

Minute No. 92 on S.M.P. No. 200/2000 by His Excellency the Governor.

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

+ + +  
(Itd.) R.P.C.G.

20/7.

~~Part of Govt. (to be sent to you)~~  
in great need  
and will be paid for  
by the Co. paper?

29 August 1904

DRAFT

Enclosed to the Secretary of Treasury  
Treasury  
MINUTE  
Mr. T. R. Felt  
Mr. Butler  
Mr. Pease  
Mr. Rice  
Mr. C. Lincoln  
I am directed by the Secretary  
of the Treasury to forward to  
the Comptroller of the Currency  
the sum of one thousand  
and one hundred and one  
millions and one hundred and  
one thousand dollars and  
one cent to him for  
the amount of the \$200  
bill of the Secretary  
of the Treasury, dated  
July 1st, 1904.

Good Luck,

Mr. Thompson

John C. Lincoln

I glad to inform  
whether it was the  
situation had the amount of the expenditure  
should actually be taken in  
the total amount  
as an advance remitted  
from the municipality,  
a sum ~~undeducted~~  
should be deducted  
in the expenditure of the  
Dept. as the amount by  
the first being rebated  
for returning the unpaid  
& the amount from the  
municipality when so

appropriate occasion  
present itself, and  
the amount expended  
being added to revenue  
as a reimbursement.