

1811

EAST AFR. PROT.

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REGD 29 AUG 11Glossy  
Audit

Date.

18 Aug.

previous Paper.

18 Aug.  
10/08

Govt. Exptc on Street lighting. Nairobi

recoverable eventually from municipality.  
 Leads with plans later from local Audit  
 Submitting question of charging finally in  
 account or as advance.

minutes within

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28411

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Enclosure in File No. 1177. COLONIAL AUDIT DEPARTMENT.

17. 8. 11

Date of Paper.

Date of Receipt.

Register  
Number.

22.7. 11.

17. 8. 11

435/11.

Subject. (Mr. Kempe).

Government expenditure on street lighting Nairobi  
recoverable eventually from Municipality.

Question of charging finally in accounts or as  
advance.

Referred to:-

A.E.S. 18/8.

Mr. Read.

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  
manner in which the definite condition imposed by the  
Treasury, in the letter to the Secretary of State of 18.12.0  
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 further papers on the subject?

.. A.E.S. 18/8.

Mr. Stephensen

Mr. Read.

The condition imposed in the 3rd paragraph of  
Treasury/46510/08 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.H.S.

23/8.

At once,

H.J.R.

24/8.

## EAST AFRICA PROTECTORATE

27/2/1908.

AUDIT OFFICE,

NAIROBI.

22nd July, 1911.

Sir,

I have the honour to submit for your con-  
 sideration 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 by His Excellency the Governor in which he  
 has overruled my opinion that certain expenditure  
 in connection with Lighting the Streets of Nairobi  
 should be shewn in the accounts as an advance and  
 not charged off finally to the vote for Public Works  
 Extraordinary, Major Works, Electric Light installa-  
 tion.

This opinion I have maintained in view  
 of a ruling given by the Lord Commissioners of the  
 Treasury in Sir G.H. Murray's letter No. 17540/1908  
 to the Under Secretary of State Colonial Office that  
 so much 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. Kenyon,  
 Acting Auditor.

DIRECTOR OF COLONIAL AUDIT,  
 41, CHARING CROSS,  
 LONDON, S.W.

C.O  
28411

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## EAST AFRICA PROTECTORATE.

No. 204/20.

AUDIT OFFICE,

NAIROBI.

10th July, 1921.

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. 16296.81, and during 1910/11 Rs. 3701.19, 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 that 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. Kempe.  
Acting Auditor.

REMARKS  
TO THE ADMINISTRATION,  
MAINROAD.

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Expenditure Query No. 219 of 1909/10 AUG 11

From  
AUDIT OFFICE.

Dated 7th June, 1911.

To  
The Honourable the  
Treasurer,  
Nairobi.

Query.

Reply.

It is requested that this  
query may be settled before the  
accounts of the financial year  
1909/11 are closed.

P.W.D.

Acting Auditor,

Reply attached.

(SD) Henry P. Nepe.

Acting Treasurer,

18.7.11.

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. 27704/1908 dated 10th  
 December, 1908, to the Under  
 Secretary of State, Colonial  
 Office, (vide S.M.R. No. 1459/  
 1908) enclosure (iii). 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.

(ED) W.L. Kempe,

Acting Auditor.

29 August 1926

Act of Govt. (Circular), aware  
to give effect,  
anywhere (Circular). See

(44370) now  
(7820) of 18<sup>th</sup> Aug 1926

DRAFT

Loring & Co.  
Henry

I am directed by Mr. Bentley  
to inform you that  
you are to receive a  
copy of the Circular  
of 18<sup>th</sup> Aug 1926  
in connection with  
the above.

MINUTE  
Mr. J. B. Loring  
Mr. Butterfield  
Mr. Patten  
Mr. Tuck  
Mr. C. Loring

Lord Loring

Mr. Butterfield

Mr. Patten

Mr. Tuck

Mr. C. Loring

Mr. Loring

Mr. Butterfield

Mr. Patten

Mr. Tuck

Mr. C. Loring

Mr. Loring

Mr. Butterfield

Mr. Patten

Mr. Tuck

Mr. C. Loring

appropriate occasion

present staff, and

the amount required

being added to those

as a complement

I glad to inform

that it has TL

within his power to appropriate

should actually be given in

the instant amount

as an advance remittance

from the municipality,

a bill ~~be introduced~~

should be introduced "

the expenditure of which

shall be used by

the first day separate

for obtaining a sum

of the amount from the

municipality when so