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EAST AFR. PROT.

C O  
47543  
REC  
28 DEC 08

No. 44343

GVERNOR No.  
Lyon 5/2

(Subject.)

1908

30 Nov.

Last previous Paper

400  
/ 9544

Order to of  
Const. Amendment  
Submits

(Minutes.)

W. P. Riley

W. P. Riley

H. J. R.

29/11

Library

Eastern Criminal procedure  
Order 1906 - please

H. J. R.

29/11

Mr. Cox

Mr. P. R. ...

H. J. R.

H. J. R.  
1/1/09

Last subsequent Paper

529 13/24

Governor's Office,

Nairobi,

November 30th

C.O.  
47343  
28 DEC 08

EAST AFRICA PROTECTORATE.

No. 572.

(Incl. S.)

My Lord,

u  
10

With reference to Your Lordship's despatch No. 130 of the 16th of March last I have the honour to transmit herewith two authenticated and ten printed copies of an Ordinance to amend the Courts Ordinance 1907, as passed by the Legislative Council to which I have assented in the name of His Majesty.

2. An explanatory Memorandum by the Crown Advocate is also enclosed.

I have the honour to be,

With the highest respect,

My Lord,

Your Lordship's most obedient

humble servant,

Principal Secretary of State  
for the Colonies,  
Downing Street,  
LONDON, S.W.

Governor's Office,

Nairobi,

December 1st 1908.

C O
47344
REC
DEC 28 1908

EAST AFRICA PROTECTORATE.

No. 574.

(Incl. 2.)

My Lord,

I have the honour to submit herewith copies of a correspondence which has recently taken place between the Treasurer and the Commissioner of Public Works on the subject of the Public Works Department Store Accounts for 1907-08.

2. I have sanctioned the adjustments detailed in the correspondence and am of opinion that the new system of Store Accounting, which has not been introduced and which is reported to be working well, will obviate a recurrence of the inaccuracies referred to, especially as in this instance they were aggravated by a combination of circumstances unlikely to occur again.

under 11.9.08.  
enclosures  
under 20.11.08  
enclosures.

H.M. Principal Secretary of State

for the Colonies

Downing Street,

LONDON, S.W.

3. I would also invite Your Lordship's attention to the third paragraph of Mr. Bowring's letter of the 29th of November and would ask that the balance of unallocated stores remaining on hand may be determined at £20,000 for the present financial year and at £50,000 for 1909-10.

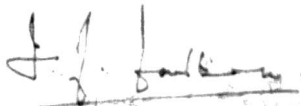
I have the honour to be,

With the highest respect,

My Lord,

Your Lordship's most obedient,

Humble servant,



(In the absence of H.E. The Governor).

Treasurer's Office,

Nairobi, 7344A

11th September, 1908.

28 DEC 08

No. 184/08.

Sir,

With reference to paragraph 69 of my letter No. 184/04 of 21st July, reporting on the accounts of the East Africa Protectorate for the year 1907-08, I have the honour to transmit a copy of a letter I have addressed to the Honourable the Commissioner of Public Works on the subject of the Public Works Department Store accounts for the year 1907-08, supported by a summary of Journal entries which will be necessary in order to agree the Treasury figures with the actual balances of stores on hand as shown in the Public Works Department stock sheets.

The adjustments which will be necessary consist of a considerable number of items which can be summarized in the following net figures:-

	Dr.	Cr.
Credite to Revenue and suspense heads. . . . .		150-01
" " Public Works Recup- -rent vote for 1908 and depreciation of stores . . . . .		97-63
Credite to various stores accounts . . . . .		1728-56
Debit to Final Heads . . . .	1977-50	
	<u>Rs 1977-50</u>	<u>1977-50</u>

H. E. THE GOVERNOR,

NAIROBI.

3. As the head to which the Expenditure should be charged does not figure in the current year's estimates, I have the honour to submit a Special Warrant for the amount in question for Your Excellency's consideration and signature if approved.

4. I have at the same time the honour to request Your Excellency's sanction to make the various Journal Entries in detail.

5. There was considerable difficulty in arriving at the Journal Entries and as stated in my letter to the Commissioner of Public Works some of the items can still not be explained, but, in view of the magnitude of the store accounting operations of the Public Works Department, I submit that the result of the examination of the accounts may be considered on the whole as satisfactory.

6. A new system of store accounting is now being introduced which will tend to minimize the inaccuracies which are almost inevitable in store accounting. As stated in paragraph 70 of my letter already referred to, I propose to submit the new system of store accounting to the Comptroller and Auditor General. The correspondence between the Honourable the Commissioner of Public Works and myself on this subject has now reached the final

stage

stage and I hope to be able to report on the  
result of our deliberations at a very early  
date.

I have the honour to be,

Sir,

Your most obedient servant.



Treasurer.

447  
Treasurer's Office.

Madrid,

12th September, 1908.

P. V. No. 209/08.

Sir,

I have the honour to inform you that an examination of the Public Works Department unbalanced store accounts for the year 1907-1908 has recently been completed by an Officer of my Department. The immediate object of this examination was to effect an adjustment between the balances standing to the debit of the various P.W.D. store accounts in the Treasury books and those shown in the Stock sheets accompanying the Public Works Departmental accounts as on 31st March 1908.

2. For the purposes of this examination I detailed Mr. S. A. Rodriguez, the Treasury bookkeeper, who spent 15 days in the accounts branch of the Public Works Department engaged upon his investigations. I myself personally inspected the books and records submitted for examination and regret to have to report that the duties of the staff of the Accounts branch of your Office have not been performed with that regularity and intelligence which

THE TREASURER,

THE COMMISSIONER OF PUBLIC WORKS,

MADEIRA.



are so essential in accounting for the receipts and issues of stores which form a part of the Assets of the Protectorate.

3. There is no fault to be found with the system which is in my opinion perfectly sound, but there appears to have been considerable slackness in carrying it out. For example the subsidiary ledgers had in several instances not been totalled up, the general ledger was not posted to date and several cases were brought to light where balances incorrectly brought forward in the sub-stores accounts had not been noticed nor corrected.

4. I do not consider that the staff employed in the accounts branch is numerically insufficient to perform the duties expected of them, but I would venture to suggest that the duties of the respective clerks be more clearly defined, that the work of each be kept constantly up to date and that frequent inspections be made by the Chief Accountant and also by a senior Executive Officer of your Department. I am aware that the unbusinesslike methods which undeniably existed are partly due to the recent absence on leave of the Chief Accountant. I am also well aware that the large increase in the number of stores during the year 1907-08 must have somewhat hampered that Officer in his endeavours to organize his Staff on a proper footing. At the same time, as it is absolutely necessary for a complete and

continued

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continuing supervision to be exercised over the accounts of the various store depots, I shall be prepared to recommend to His Excellency any increase of staff in the accounts branch of your Office which you may wish to propose. I am confident that, given an efficient staff, such a capable officer as Mr. Sergeant will have no difficulty in keeping his accounts in perfect order.

5. The new system of store accounting, as communicated to you in my letter No. 259/57 of 22nd July 1888, has been explained to the clerks in your accounts branch. No alterations will be required in the books kept by that branch but it is essential that the most complete references to Railway Warrants and Payment Vouchers for portage &c. should be given in the stock sheets accompanying the Executive Engineers' accounts and in the subsidiary ledgers kept in the Head Office.

6. I would also suggest that an advance ledger and a deposit ledger be opened. The former is most necessary when stores are issued on payment to officers of the Protectorate, to private persons and to Contractors, and the latter when same are received on deposit from Indian artisans or Contractors.

7. A substantial query book should be opened and queries as they arise and recorded on any irregularities which may come to light.

8. In connection with the new system of Store accounting, quarterly lists of stores in transit should be rendered to the Treasury. The method of preparing these statements has been explained to the clerks in the accounts branch and I would further suggest that the Chief Storekeeper, as well as the Chief Accountant, should satisfy himself that the accounts branch thoroughly understand the system.

9. The accounts which were the most unsatisfactory were those of the Nyeri Stores Depot, and it would be advisable if a change of clerks could be effected at this station, as the clerk at present there does not appear to be capable of performing his duties in a satisfactory manner and the circumstances of the Kenya Province do not admit of adequate supervision over his work being exercised by the Executive Engineer. Several instances came to light where stores charged against the Nyeri Stores Depot were not accounted for.

10. The correct balances, as far as can be ascertained, which should be brought forward in the various stores accounts on 1st April 1930 were as follows:-

Station	Chief Storekeeper	Executive Engineer	Balance
Mombasa	.. .. .	.. .. .	Ks 224,700-00
Nairobi	.. .. .	.. .. .	20,000-00
Nyeri	.. .. .	.. .. .	100,000-00
Njoro	.. .. .	.. .. .	60,000-00
Naivasha	.. .. .	.. .. .	120,000-00
Kitale	.. .. .	.. .. .	50,000-00
Elgeyo	.. .. .	.. .. .	25,000-00

In three of these accounts incorrect balances are shown as on 1st April 1938 due to errors in the stock sheets of the Depôts concerned.

Nyeri shows Rs:45,734-68 or Rs:70-68 more than shown above. This difference cannot be traced as the Nyeri stock sheets submitted for examination are incomplete, showing only details of those stores on which there have been transactions during the month.

Kisumu shows Rs:118,430-70 or Rs:508-61 too little. This is due to an error in bringing forward the February balance of Rs:349-37, the March balance of Rs:108-18 and the April 1st balance of 16 cents and to a sum of Rs:48-96 not being accounted for in December (vide note in Remark column of stock sheet).

Nairobi shows Rs:80,814-18 or Rs:70-28 too much, due to errors in the balance certificates of November and December 1937 and February 1938.

11. The Stock sheets balances at Nyeri, Kisumu and Nairobi should be altered accordingly.

12. The errors referred to above would have been discovered and rectified if only had the accounts concerned been properly checked in the accounts branch of the Public Works Department.

13. Had the Treasury books and the P.U.D. store accounts been posted during the whole of the year without any errors at all, the differences between the balances as shown in the stock sheets

as on 1st April 1933 and as shown in the Treasury ledger accounts would have been represented correctly by "stores in transit".

14. On taking into account, however, traceable "stores in transit" and after adjusting certain errors in accounting which have come to light, there remain certain differences which cannot be traced and these differences I propose to ask His Excellency to write off to the account for "Loss and Depreciation of stores Ac."

15. The following statement shows the differences between the Treasury and P.W.D. balances as on 1st April 1933, after making the alterations in the latter referred to in paragraph 13:-

Account.	Treasury books. Rs:	P.W.D. Stock lists. Rs:	Excess. Rs:	Deficit. Rs:
Chief Storekeeper	493567-52	493754-39		186-87
Chief Engineer, Bombay.	22001-79	22340-25	338-46	
Mirchi Stores.	201949-55	199717-53		2232-02
Yeri "	21073-70	45664-23		24590-53
Flour "	117433-25	116234-31	1198-94	
Salvacha "	20643-42	20643-75		33-33
Limbu "	222-00	222-00		
	<u>Rs: 1000000-31</u>	<u>980000-00</u>	<u>1200-31</u>	<u>2232-02</u>

Net differences Rs: 2000-71 of which Rs: 1000-00 can be traced as being "in transit".

16. After deducting, from the differences shown above, the stores which can be traced as

having

having been "in transit" on 31st March 1908, there remain the following differences:

<u>Account.</u>	<u>Debit.</u> Rs.	<u>Credit.</u> Rs.
Chief Storekeeper	95-83	
Mombasa Stores	38-46	
Nairobi		1710-83
Nyeri		992-00
Naivasha		218-87
Kisumu	1081-18	
Kisumu		0-08
	<u>Rs:1190-97</u>	<u>2921-83</u>

Net difference Rs:1730-86.

17. A portion of these differences have been traced as being due to errors in accounting but as stated in paragraph 14 there still remain certain differences which could not be explained and which I propose to ask His Excellency to write off to the "Loss and depreciation Vote", in order that a fair start may be made with the new system of accounts.

18. I attach a summary of the journal entries which will be necessary in order to effect this adjustment. It will be seen that there is an apparent net credit of Rs:97-83 to the "loss and depreciation" vote. Although the details of the debits and credits to this account show in some cases rather large discrepancies, it is still a matter for congratulation that the net difference is but small and is, further, a credit and not a

debit balance.

19. The only other item which calls for a special comment is the sum of £2,157-3/4 shown as a charge against the special Head "Additions to Nairobi Gaol". An error in accounting in the Nairobi store accounts is responsible for this and, as there is no vote for "Additions to the Nairobi Gaol" in the current year's estimates, I am submitting a Special Warrant to His Excellency to cover the amount.

20. When the adjustments referred to in paragraph 18 have been made the difference between the Treasury books and the Public Works Department balances will be entirely due to "stores in transit" each of which can be traced in detail.

21. I am forwarding a copy of this report to His Excellency the Governor under cover of a letter of which I have the honour to enclose a copy.

I have the honour to be,

Sir,

Your obedient servant.

Sd/ C. C. Bowering

Treasurer.

STATEMENT OF JOURNAL ENTRIES

	Dr. Debit	Cr. Credit
<u>Adjusting entries made for unallocated Stores Public Works for the year 1907-08.</u>		
<u>Miscellaneous Receipts.</u>		39-08
WY (wrongly credited to Stores).		
<u>Miscellaneous Services.</u>		00-01
Balance (difference in balance).		
<u>Wills.</u>		23-46
<u>Stores awaiting information).</u>		00-36
<u>Public Works Requirements</u>		
<u>Surplus &amp; Depreciation of Stores Ac.</u>		
Surplus on Nombasa Chief Storekeeper	130-03	
• Nombasa Executive Engineer.	30-40	
• Nairobi Executive Engineer.	410-01	
• Kisumu Executive Engineer.	278-08	1000-00
<u>Stores</u>		
<u>Stores</u>		
Outstanding charges on heretofore		

Carried forward



Dr.  
Kisumu.

Cr.  
Kisumu.

1968-69

Brought forward

Allocated Stores-

Naivasha - Deficit on stores.		242-13
Myeri	. . . . .	1146-23
Kimuyu	. . . . .	0-03
Nairobi-		
Sleepers	37-00	
Barbed wire	150-00	
Freight on Hinges.	3-62	
Nairobi Gaol stores.	1977-30	2168-48

Public Works Recurrent-

Less A Depreciation of Stores Ag.

1463-39

Landing charges on berthies	76-00	
Deficit on Myeri Stores.	1146-23	
"    Naivasha Stores.	242-13	
"    Kimuyu	0-03	

Public Works Extraordinary-

Allocations to Nairobi Gaol.  
(Special Warrant No.12).

1977-30

Allocated Stores-

Less CHIEF STOREKEEPER.

140-53

Cost of Sleepers	37-00	
Surplus on Stores	120-00	

Reserve Engineer Nubara.  
(Surplus)

20-46

Reserve Engineer Nairobi.

457-09

Wrongly credited now adjusted 39-00

Surplus . . . . . 612-51

CARRIED FORWARD

4326-37

6000-00

Brought forward

Dr.  
 Estate.  
 4100-57

Cr.  
 Estate.  
 5345-64

Debit

Barbed wire . . . . . 100-00  
 Hinges - freight on. . . . . 3-42  
 Difference in balance . . . . . 0-01

153-63

1061-12

Credit

Wrongly credited now adjusted 80-36  
 Surplus on Stores . . . . . 972-82

23-46

Balance

(Should have been credited  
 to advances.)

Dr: 5345-64

5345-64

52 of 90.2 158  
Treasurer's Office.

Nairobi,

20th November, 1966.

Govt. No. 299/111.

SECRETARIAT

No 427

Recd 21/11/66

Sir,

In continuation of my letter No. 184/66 of 11th September enclosing a copy of a letter addressed by me to the Honourable the Commissioner of Public Works on the subject of an imputation of the Public Works Department Store Accounts, I have the honour to transmit a copy of that officer's reply.

2. Under the circumstances I have the honour to recommend the additional adjustment referred to by the Honourable the Commissioner of Public Works consequent on the shortage <sup>discussed</sup> discussed at Nyeri.

3. I have, further, the honour to enclose copies of correspondence between the Honourable the Commissioner of Public Works and myself, on the subject of the balance of unallocated stores to be kept on hand, with the suggestion that Colonial Office authority be obtained for a balance of 200,000 worth of stores this year and 250,000 next

176/41 of  
4.11.66.  
in enclosures.

Govt. No. 299/64  
V.V.G.

P.V.D. No. 128/70  
21.11.66.

HIS EXCELLENCY

THE GOVERNOR,

NAIROBI.

year exclusive of stores charged off to the  
"Williams Drainage Scheme".

4. Thirdly, I have the honour to enclose a copy of a letter addressed by me to the Honourable the Commissioner of Public Works enclosing a memo on the system of store accounting together with Mr. Watts' minute thereon and would suggest that the same be forwarded to the Comptroller and Auditor General through the Colonial Office for approval. The new system of store accounting appears to be working satisfactorily.

I have the honour to be,

Sir,

Your most obedient Servant.



Treasurer.

COPY.

Commissioner's Office, P.W.D.

Nairobi,

26th November 1908.

No. 176/01.

Sir,

I have the honour to acknowledge your No. 299/95 of 11th September 1908 and to say that I have carefully studied the points you have brought forward.

2. As regards certain books which were not posted to date at the time of Mr. Rodrigues examination of the P.W.D. Store Accounts I have to point out that:-

- (a) Mr. Sergeant was on leave for seven months.
- (b) He left to England before the office was moved from Mombasa to Nairobi.
- (c) He worked in the office up here for the first time on August 7th 1908.
- (d) While he was away it was intended that his work should be split up between the Director of Public Works and Assistant Director of Public Works. This arrangement however was impossible because Mr. Ross was away on Mount Kenia for over three months instead of about 6 weeks.
- (e) I was on tour for a considerable time from April to end of August.
- (f) Mr. Tanser therefore had to do the whole of Mr. Sergeant's work during his absence, Mr. Ross' work, and to carry on the routine of the

office

THE HONOURABLE

THE TREASURER,

MOMBASA.

office while I was on safari.

(g) Mr. Tanner was therefore undoubtedly weakened and at a time when he was not at his best because he required a change home after prolonged residence in Mombasa, and was frequently catching colds up here as he was not properly acclimatized to the highlands.

(h) There was no Goanese Clerk of efficient ability to carry on all the routine accounts duties without assistance from a European. Mr. Sergeant is therefore in no way to blame for the Books not having been posted to date, and this omission was not due to slackness, but simply to circumstances unforeseen when the Chief Accountant went on leave, and they are not likely to occur again because my office is being strengthened by the addition of Mr. Heey - an experienced Clerk, and should Mr. Sergeant or Mr. Heey be ill on separate occasions there will be a European trained in Accounts looking after the Accounts instead of an Engineer, who cannot be looked upon as a specialist in this line.

With reference to your suggestions in para 6 a Deposit Ledger is already in use, and an Advance one will be opened. Circulars have been issued to Executive Engineers directing them to demand payment in cash before handing over purchased Stores.

As regards the necessity of a query book I have never been accustomed to such a document but have always seen each case disposed of by itself e.g. Annual, Monthly Accounts, etc. not properly submitted are sent back time after time

after time until they are received correct. As an instance the Nyeri Stores Accounts were sent back six times to the Executive Engineer before they were to any degree intelligible.

With reference to para 8 the Accounts Branch is being thoroughly instructed to its duties in connection with the Quarterly List of Stores under the new system these Statements are being thoroughly explained to the Clerks of the Accounts Branch by the Chief Accountant and the Chief Storekeeper will instruct his clerks.

As regards para 9 this has been separately dealt with as an Audit Officer and the Chief Storekeeper have been to Nyeri and I herewith forward a copy of their reports from which you will see that they both strongly recommend that the balances they have arrived at for the end of August be taken as correct and that an amount of Rs:226-77 be written off.

It is unlikely that we shall again have the Chief Storekeeper and an Auditor at Nyeri to go thoroughly into the accounts and I submit that their recommendation should be adopted.

10 & 11. The Executive Engineer at Kisumu and Malindi have been written to requesting them to forward amended year long balance statements and balance certificates ending March 31st and they shall be sent you in due course. We are unable to trace how the error of 24 cents in Kisumu Balance April 1st is corrected as no such error is disclosed in our copies of the Kisumu Returns and we have therefore taken the balance ending March 31st as being Rs:118,434-15 which adjusts the error in the balances of December, February & March pointed out by you.

Maivasha errors are as stated by you.

I presume that you will agree to the adoption of the Nyeri Balance as brought out by the Chief Storekeeper and Assistant Auditor and if so there is no necessity for any alteration on the March 31st Balance.

The difference between your figures and ours are summed up as follows:-

Kisumu, 16 cents less in balance March 31st.

Nyeri Rs:826-77 to be written off.

This Rs:826-77 to be regarded as inclusive of all out-standing and unsettled debits from last year so as to allow a clean sheet this year.

will

This mean an adjustment of your journal entries and net credit to loss and depreciation vote.

I am sorry to say I have been unable to finally dispose of this case before as Mr. Rodrigues took away certain original papers from this office bearing on the matter and we have only lately received them back.

I have, Ac., &c.

(Sd) G. K. Watts.

Commissioner of Public Works.



Public Works Department,  
Nairobi, September 24th., 1900.

Sir,

I have the honour to report below upon the condition of the P.W.D. stores Fort Hall and Nyeri.

PORT HALL. The stores there are kept now within a barbed wire fence, but I do not consider this a sufficient protection against pilfering as it is quite easy for any native to get either a Corrugated Sheet, or a piece of scantling without disturbing the guard (Natives).

Stack boards have been placed upon the different stacks of timber and Steel bars, but have not been kept posted, consequently they are useless for the purpose intended.

In the store building itself no order has been kept whatever, the articles being placed anyhow and mixed with articles of Tools and Plant.

NYERI. This store is certainly in a better order than when I visited it previously, both inside the store building and in the store yard.

Stack boards have been utilized, posted, and some semblance of order maintained, also rails, poles and timber being under cover.

A small portion of the yard has been fenced in with a corrugated sheet fencing, the outer fence being of barbed wire only.

The Hon'ble the Commissioner of Public Works,  
through the Director of Public Works.

At both Fort Hall and Nyari I consider the existing arrangements inadequate, and strongly recommend the erection of a steel unbreakable fence as early as possible.

LEDGERS. These I found in a most shocking condition dirty inkstained blots and erasures on nearly every other page.

Articles with two different units in the same column, balances from 1st April 1908 in most cases not brought down, neither issue note or receipt number posted - but the number of conversion voucher and Pay voucher inserted instead, no notice taken at all of instructions given during my previous visit (see my report 25/11/07) also no indents or I/N. had been made out to support issues until August 1908.

Further no entries of either receipts or issues had been posted in the Ledgers since May 1908.

No rates for stores were made, and in most cases where a large demand for one class of stores were made, the prices charged were ridiculous.

Corrugated Sheets	5'	Rs:4-11.	
"	"	6'	" 1-25.
"	"	10'	" 2-09.
"	"	11'	" 4-00.

In some cases stores were overissued, which would not have occurred had the balances been brought down daily.

Apparently the easiest way of entering had been thought out by the storekeeper there, namely, one

entry only for every rate as per I/N. or G/N. as posted on the ~~...~~

Before proceeding to stock take, it was absolutely imperative that I should post the Ledgers up to date. This I proceeded to do with the assistance of the Assistant Auditor Mr. P. Waters, after we had brought down the balances as to May 31st.

This balance as taken out by us does not agree with the one as sent to the Treasury but where and how the storekeeper got his figures from I am unable to ascertain or he to tell me.

I also found it impossible to verify any of his previous receipts, as to Porterage, Cartage etc. as he had made no note either in a summary or on his I/N. of the amount allocated to the different articles neither could I trace same from the accounts.

To test Mr. Peerbucks, I gave him the total amount of Cartage etc. debited to U/N. for July together with the I/N. receipts he brought them back allocated Rs:8/- in excess. His explanation was that he had allocated the amount according to the weight on the way bill. This somewhat explains his errors in cartage during 1907.

**Wholesale**

During the 11 days I was posting the Ledgers etc. the only work that either Messrs. Peerbucks, Harra Lal and Partab Singh could be trusted with was copying. All the usual routine of office work was were incapable of doing.

The receipts and issues as entered by me into the Ledgers were from all the records obtainable and

I strongly recommend that the balance as brought out by me as for the 31st August namely Rs:47055-49 should be taken as correct by the Treasury and the deficit namely Rs:20000000 be written off.

Adjustments were made by me to adjust the surplus with the deficits as per List attached marked A. The value of the excess slightly exceeding the deficits.

I am also attaching a list of excesses and deficits marked B. The former I request authority to take on charge in the ledgers and the latter to be "written off", the deficit amounting to Rs:826-77 to be charged off to Loss and Depreciation of stores.

This will give Nyeri an absolutely clean start and I strongly recommend that this should be carried out entirely as both the Treasury and Audit are in favour of this.

If this were done as suggested it would obviate needless correspondence between our Nyeri, Nairobi and Mombasa Offices.

SUMMARY. Most of the errors that have occurred appear to me to have been caused by the carelessness and wilful neglect of the clerical staff now at Nyeri, and I strongly recommend the dismissal of the whole. There appears to be a lot of friction amongst them, and each one tries to shift the blame on the other.

No notice had been taken whatever of instructions sent, and the office work was carried on in the most casual way.

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Some difficulty was experienced in deciphering the figures on the I/M. of the Executive Engineer, Nairobi and I request that his attention may be drawn to this, also that charges for portage must be inserted in his I/M. when forwarding same, and not on the statement at the end of the month which he forwards to the Acting Executive Engineer, Nairobi.

DEFICITS.

Belts Brass 4"	24
Escutcheons	14
Handles Brass Flush	27.

These are all separate entries in Ledger and appear to me to be deficits of longstanding.

DANVAS GREASE. This was reported as "received short" from Nairobi who however repudiate the shortage.

AXLE GREASE. 56 lbs. of this was received short from Nairobi. As however in both the cases neither party admit the error, I have taken the quantity as a deficit.

SKELETON HOUSE. This appears to have been issued during the previous Executive Engineer's time.

CONCREGATED SHEETS. These show a considerable number of sheets deficit extra to the number reported on 31/3/06.

The number reported on the 31/3/06 as deficit was 56 sheets of various lengths. The number I found deficit was 237, this makes a shortage of 181 sheets for 6 months.

D. H. H.

189  
Whether these must be wholesale returns given  
on at this depot or the check made by the Acting  
Engineer was utterly incorrect.

The shortages I am unable to account for, but  
most probably these have occurred through the  
neglect of the storekeeper not taking "on charge"  
stores as advised.

I have to thank the Assistant Auditor, Mr. F.  
Waters, for the kind assistance he gave me, also the  
Acting Executive Engineer Nyeri.

I have, &c., &c.

(Sd) C. W. Gregory.  
Chief Storekeeper, P.W.D.

EXCESS.

Articles.	No.	Value.	
Knives Brass.			
Bull 3"	26	-	-
" 2 1/2"	25	3	30
Rim Locks	19	30	73
Nails Cut 3"	236 lb.	25	96
Paint French	544 lb.	71	60
Phasantite	50	-	-
Bolt Iron 6"	8	2	50
" " 12"	4	2	54
		<u>136</u>	<u>63</u>

DEFICIT.

Bull 3 1/2"	26	-	-
" 2 1/2"	25	3	30
Locks Cupboard	26	29	14
Nails wire 1 1/2"	112 lb.	17	08
Nails Cut 6"	112	8	75
Paint Red Oxide	456	68	40
Phasantite 13	20 lb.	-	-
" 14	50 lb.	-	-
Bolts Brass 4"	12	5	04
		<u>121</u>	<u>71</u>

Conversion.

Deficits into excess at the value of the deficits.

(Sd) G. W. Gregory.

G.S.A.

**EXHIBITS.**

Articles.	Unit.	Value		Deduction
		Rs.	Cents.	
Brackets	91	11	00	91
Cornice Brackets Brass	3	00	36	126
"    "    Rnds	3	00	99	147
Gutterings	87	75	69	349
Hinges T 14"	30	3	90	378
Corrugated Iron sheets 6'	10	12	40	418
"    "    "    8'	51	138	21	487
Japan Black	2 gal.	13	62	484
Nails cut 3"	600 lb.	63	67	527
"    "    6"	270 lb.	16	26	527
"    "    wire 2 1/2"	497 lb.	44	73	557
Oil raw	40 gal.	80	80	603
Turpentine	16 gal.	56	00	619
Black Paint	93 lb.	20	46	631
Chocolate Paint	1102 lb.	122	00	643
Dark Green "	384	65	28	655
Light "	372	63	24	661
White Zinc	477	100	17	687
Phasantite No.10	26 lb.	5	00	713
"    No.86	20 lb.	4	00	740
"    No.59	61 lb.	16	00	745
Blasting Powder	50 lb.	17	50	767
Rope	4 bales	240	00	798
Iron Stays	31	4	50	800
Coal Tar	37 gal.	35	00	837
		<b>Rs:1208</b>	<b>78</b>	



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D E F I C I T S.

Articles.	Unit.	Value Per Cent.		Ledger Folio.
Bolts Brass 4" flush.	24 lb.	9	75	74
Green Canvas (short red from Nairobi).	21 yds.	19	11	143
Driers	56	12	58	275
Escutcheons	144	8	47	289
Furniture Mortice	6	6	20	302
	1	14	80	301
Axle Grease (56 lbs. short from N'bi).	87 lb.	24	36	347
Handles Brass flush	27	8	10	351
Corrugated sheets 8'	1	8	19	411
" " 7'	55	167	20	422
" " 9'	70	362	60	433
" " 10'	153	442	17	439
" " 11'	19	76	-	447
Pipes iron Galv. 4"	25	31	-	765
Skeleton house	1	180	-	914
Timber Red Fir	2024 sq. ft.	657	92	-
		2035	55	
Excess		1205	78	

Value of the deficit Rs. 225-77

Mombasa, 28th September, 1933.

Sir,

I have the honour to forward herewith for your information and action a copy of a report by Mr. Waters on the Public Works Department Stores Nyeri and Fort Hall.

2. I would draw your special attention to paras 1/19 and 17 and would submit that the store clerk in charge is incompetent and careless and should be removed at an early date.

3. Para 11 Mr. Waters' suggestion that stores should be indented for and furnished from one main store appears to be sound and would submit that this be done in future if possible.

4. Paras 20, 21 and 22. I agree with Mr. Waters' suggestions.

5. Para 25. It is very essential that a fixed rate be shown for each item and that the storekeeper in charge be severely dealt with should he attempt to alter this rate without sanction.

From the list of deficits attached the rates for corrugated iron sheets would appear to be as follows:-

5'	Rs: 5-19 each.
7'	3-04
9'	5-10
10'	2-00
11'	4-00

6. Para 26. I would suggest that a new safe be supplied.

I have, &c., &c;

(Sd) H.E.C. Barnes,  
Local Auditor.

Nairobi, 24th, September 1908.

Sir,

I have the honour to report that in the company of the Chief Storekeeper of the Public Works Dept. (Mr. G. W. Gregory) I proceeded on the 31st August to Fort Hall and Nyeri to examine books and inspect stores &c.

1. As Fort Hall is a sub-store of Nyeri, we took a complete list of the stock and proceeded to Nyeri to examine the ledgers and remaining stock &c.

2. We found the books had not been posted up since 31st May last and before we could proceed with our work the Chief Storekeeper had to enter up every item of receipt and issue from 1st June to date.

3. The Stock balance as submitted to the Treasury at 31st May we discovered to be incorrect as also April, as the local storekeeper (Mr. Peerbux) had been in the habit of working out the returns from the previous monthly stock return and not from the books.

4. There were many wrong computations in the books and in many cases last year's balances had not been brought forward.

5. The May balance according to these stock sheets was shown as Rs:50150-00 whereas a balance of Rs:49000-15 only was shown according to the books.

6. Knife erasures were freely scattered over both ledgers and we discovered the storekeeper making knife erasures in the office after being warned.

7. We found we could not rely on the help of the staff and had to do most of the work ourselves. A single cartage computation was handed to the storekeeper to work out, and after checking our figures again with the month's entries, we found a difference of Rs:10, which after a good deal of trouble we traced to this one single computation.

8. No rates or prices were given in the ledgers consequently many extraordinary prices are shown i.e. a balance of 4 lbs. of flat iron is valued at Rs:10/- and 6 ft. corrugated sheets shown at Rs:1-25 each etc.

9. In other cases stock was shown as issued against a nil balance, and a balance of 4 windows was shown as issued but still some receipt on charge.

10. Some of the vouchers are obviously receipts which have not been taken on charge.

11. Stock is received from various sources and it is very difficult to check, I would suggest that

apparent that in future stores for outstations should be indexed for by the Chief Storekeeper Mombasa and could then furnish statements of issues to any station for any period and thereby make the checking at outstations as far as receipts are concerned - simple.

12. If this system were adopted there would be less confusion in the accounts and queries.

13. As the Executive Engineer (Mr. G.H. Crosswell) is very rarely at Fort Hall or Nyeri for any length of time, I consider it essential there should be a reliable storekeeper in charge who would keep the books up to date and an account of the items issued out to foremen and carpenters &c. which does not appear to have been the custom in the past.

14. The Executive Engineer is away on safari a good deal on work in connection with the cutting of the Fort Hall Road and the erection of bridges &c.

15. The present staff appear to all have had dealings with the books, and the storekeeper informed us, in answer to various questions, that if he was ill he would ask the clerk (Mr. Harilal who was also once the storekeeper) to do his work for him or Mr. Partab Singh.

16. In fact when any mistake was discovered and the reason asked &c. each would put the blame on the other, or, if they were pressed, on the foreman who was miles away.

17. The Chief Storekeeper informed me that when he visited these stations last year he reported badly on the staff, and I regret no notice was taken of his remarks at the Head Office. (Public Works).

18. I here to thank the Chief Storekeeper for his assistance, without which it would have been impossible to check the stores or to arrive at the balance we have done, as I do not consider the staff there would have been able to post up correctly in the time.

19. It would appear to be more satisfactory arrangement, when taking Public Works Stores at outstations, to take advantage of the presence of the Chief Storekeeper, as a good deal of unnecessary correspondence would be avoided.

20. The balance as shown by the books on the 31st August was Rs:4965-49 and as we checked all entries since, I would submit that this be taken as the correct balance at that date.

21. I attach a list of excesses and deficits and would submit that the Excesses be taken on charge and the difference of the deficits over Excesses (Rs:225-77) be written off.

22. Also on sheet marked "B" the excesses be converted to the deficits as intimated.

23. Until recently no proper stores were erected at Fort Hall or Nyeri, and cases of portable articles and

corrugated sheets were stacked by the roadside with no proper guard and I have no doubt that many thefts took place.

24. A fence is erected at Nyeri, but I do not consider it unassailable and would suggest a ditch with barbed wire entanglements above, as at the present time it would be easy to remove corrugated sheets or paint which are not locked away in the store.

25. I would submit that a proper rate be now given for each item in the book, as some are hardly the cost of cartage and others about three times their local value.

26. The safe in the Office is useless, having been tampered with many times and the lock broken, all money has to be kept up in the station safe.

27. In conclusion I beg to inform you that it is quite possible that many receipts (including local purchases) and issues have not been entered and no account kept which of course we have not taken into account, but as we went over all documents and did not discover anything further, I am afraid it would be impossible to arrive at anything more than the balance shown.

28. All three Indian Clerks should in my opinion be removed as early as possible.

I have, &c., &c.

F.C. Waters.

Assistant Auditor.

Deficits	Rs. 2035.55
Excesses	Rs. 1208.78
<u>Deficit over Excesses</u>	Rs. 826.77

These prices (as shown in the books) are extraordinary.

PUBLIC WORKS DEPARTMENT.

Material.

The following list are not convertible

(See para 10)

Excesses.

Deficits.

Item	No.	Price	Item	No.	Price.
Iron Looks	10	2.73	Looks Supboard		
Hinges Brass out 1 1/2"	20	3.30	do gate	26	29.14
Hills out 3"	236	10.82	Hinges 2 1/2"	25	3.30
Paint French grey	15	5.44	Hills out 3"	112	8.75
Asantine No. 17	20	71.00	Wire 1 1/2"	122	17.06
Paints iron 6"	10	2.80	Paint red oxide	456	68.40
12"	4	2.64	Asantine 13	20 lbs.	
			14	30 lbs.	
			Paints Brass 4"	12	5.04

Treasurer's Office,

Nairobi,

9th September, 1908.

No. 299/04.

Sir,

A reconciliation of the balance of P.W.D. Unallocated Stores as on 31st March 1908 having now been effected, between the Treasury ledger accounts and the P.W.D. Stock Sheets, and, a new system of store accounting, which should greatly facilitate future reconciliations, having been adopted, there remains one more important question in connexion with the Stores to be determined.

2. I refer to the maximum balance of stock to be kept on hand. You will doubtless recollect that, on the occasion of Mr. Gibson's local inspection of the accounts of the East Africa Protectorate, he agreed to the system of treating unallocated stores as a suspense account, instead of taking a vote under an estimate head, which would have necessarily been of a very considerable amount the first year, though of a nominal amount only in subsequent years.

3. While agreeing to the continuance of a system which had been the practice for many years,

Mr. Gibson,

HARLES

COMMISSIONER OF PUBLIC WORKS,

NAIROBI.

Mr. Gibson, however, stipulated that a maximum sum should be decided upon which the value of unallocated stores on hand at any time should on no account be allowed to exceed.

4. I have accordingly the honour to request that you will be so good as to suggest a figure for submission to the Colonial Office, whose approval thereof will be required by the Exchequer and Audit Department.

5. In fixing the limit of the value of the balance of stores, I would ask you to decide upon as low a figure as possible for the following financial reasons which are quite apart from any questions of deterioration or of danger of loss through fire, theft or other cause.

6. In order to maintain a large balance of unallocated stores it is necessary to have an equivalent balance of available cash in reserve. Theoretically, this can only be the case in a Colony possessing a sufficient reserve of cash - available for investment - which can be utilized for the purpose of purchasing stores not immediately chargeable to a final head of expenditure.

7. The East Africa Protectorate is not one of these Colonies and, further, has to receive grants-in-aid from the Imperial Government in order



to balance the annual Revenue with its Expenditure. Theoretically therefore there are no funds at the disposal of the Protectorate from which a large stock of unallocated stores can be maintained.

8. There have in the past, however, been special circumstances which have counteracted the position which would otherwise have arisen and which have placed certain surplus funds temporarily at our disposal for the purchase of unallocated stores. It will suffice to cite the case of lump sums voted for large Public Works, when the funds have been provided and credited to the Protectorate balances two or more years before the works can be completed and are therefore not immediately required for the purposes for which they have been voted.

9. These circumstances cannot be regarded as permanent, and it may happen that we shall find ourselves in the position of being obliged to overdraw our account with the Crown Agents owing to the large sums tied up in unallocated stores.

10. Even under existing conditions we are annually losing a considerable amount of interest on balances which, if not sunk in a stock of stores, would be available for investment. This interest on a balance of £60,000 worth of stores would at 5% amount to £1,800 per annum.

11. The

11. The necessity for maintaining an adequate stock of material and stores is of course admitted in the case of a Colony situated as the East Africa Protectorate so far from the world's markets, but the balance to be so maintained should be fixed at the lowest possible working figure and with due regard to the financial aspect of the question.

12. Although I do not apprehend any shortage of available cash in the immediate future, it may before very long become necessary to approach the Lords Commissioners of His Majesty's Treasury through the Secretary of State for a special grant to enable us to maintain our stock of stores. Such a course is obviously undesirable and I have accordingly the honour to repeat my request that you will give the general financial aspect every consideration when submitting the maximum figure for the stock of unallocated stores.

I have, &c., &c.

(SD) G. G. BOWRING,  
Treasurer.

Commissioner's Office, P.W.D.

Nairobi, September 22nd 1908.

Sir,

I have the honour to acknowledge your No.P.W.299/94 of 9/9/08 and to inform you that I intend to cut down the Stock to be kept in hand as Unallocated P.W.D.Stores to £50,000 by 31/3/09; and 1909-10 to £50,000 on the understanding that the moment materials from the Crown Agents for the Nairobi (Williams) Drainage Scheme reach the Nairobi P.W.D.Store they are written off to this work.

2. I shall, if you agree with my view of the limit, issue a Circular to the Executive Engineers of Divisions warning them that as the Stock Limit will be very low in 1909-10 they are to always look ahead so as to see that their Stores are not unduly depleted before they ask for fresh Articles. This is necessary for if they do not show proper foresight they may find their Works at a standstill and the Indentured Artisans and African Coolies sitting idle for want of imported materials e.g. Corrugated Iron, Timber, Portland Cement &c - and this is a state of affairs which we do not wish to return to.

I have, &amp;c.

(Sd) G.K.Watts.

Commissioner of Public Works.

By the Treasurer,

Nairobi.

The Treasury.

Mombasa. 23rd July, 1908.

P.W.No.299/57.

Sir,

With reference to the recent conference held in the Treasury on the subject of the P.W.D. store accounts, I have the honour to enclose a copy of my memorandum of 25th June, amended in certain minor details in accordance with the decisions arrived at at the said conference, and dated 23rd instant.

2. I have the honour to request that, should the same in its amended form be acceptable to you, you will be so good as to issue instructions to your Officers that the new system of store-accounting shall come into force in all your Store Depots from the 1st proximo. I understand that the Chief Store-keeper has already adopted the new system as far as his accounts are concerned from the 1st instant.

3. As regards the reconciling statements as on 31st March 1908, I now propose that the adjustments be made as from 1st July. In order to commence with a fair start it will be necessary for the Treasury

books

MEMORANDUM

THE COMMISSIONER OF PUBLIC WORKS,

MOMBASA.

books to agree with the P.W.D. books, subject to Stores "in transit". I am sending my bookkeeper to Nairobi next week to endeavour to reconcile the figures and I propose to report to His Excellency any difference, which, if not of any magnitude, can be either credited to revenue or written off to the Public Works Recurrent 2800 vote for less and depreciation of stores by His Excellency the Governor.

4. But it must be clearly understood that when once an adjustment has been made as on 1st July, no further transactions or adjustment of errors prior to that date can be passed through the Stores accounts. Such discrepancies will require to be adjusted by debits or credits to final heads. Unless this is done the adjustment accepted will be valueless and the accounts again thrown into confusion.

I have, &c.

(SD) C. C. BOWLING.

Treasurer.

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**MEMO on Public Works Department Unallocated  
Store Accounts.**

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1. The existing system is unsatisfactory owing to the difficulty of reconciling the figures as they appear in the Treasury books with those in the P.W.D. departmental accounts.

2. I am of the opinion that there are two main alterations which could be introduced without causing any additional work and which would go a long way to simplify the checking of the accounts. They are (1) the introduction in the Treasury accounts of a series of "Stores in transit" accounts as subheads of the general heading "Unallocated Stores" and (2) particulars of stores received in the store accounts rendered to the Treasury instead of as at present one total being shown monthly in each account.

3. "Store in transit accounts." A separate account would be opened for each possible transfer of stores from one Depot to another as well as for stores purchased by the Crown Agents or the Agent General in India. There would be the following transit accounts:

Crown Agents to Chief Storekeeper.

Agent General in India to Chief Storekeeper.

Chief storekeeper to Executive Engineer,           .

" " " " "           .

" " " " "           .

" " " " "           .

M. B. Nairobi to Executive Engineer, Kenya.

, Nairobi.

, Kisumu.

and as many other accounts as would be necessary.

4. When a debit appeared in the Green Agents accounts for stores purchased for the Public Works Department the Treasury allocation would be:-

Unallocated Stores-

Stores in transit Overseas to Chief

Storekeeper,

any contingent charges would be similarly allocated.

On receipt of the Stores by the Chief Storekeeper he would debit himself with their value and his monthly accounts should be rendered in such detail that all stores received by him could be readily checked with the "Stores in transit" account. Full particulars would <sup>not</sup> be necessary. Merely a reference by number or otherwise to the invoice or voucher.

When his accounts are analyzed and posted in the Treasury all stores thus brought to account by him would be credited to the "stores in transit account" and debited to his account as Chief Storekeeper.

5. A similar method would be adopted in the case of debits appearing in the Agent General's account.

7. In the case of local purchase by the Chief Storekeeper it will also be necessary to pass the stores through a "stores in transit account" to the debit of the Chief Storekeeper's account. In such cases the reference in his account would be to the cash voucher for the purchase of stores. Care should be taken that the stores are paid for at once.

8. In the case of incidental charges incurred locally, on stores received from overseas it would be advisable to debit the "transit" account concerned and to close the account when the debit was accounted for by the Chief Storekeeper.

9. When the Chief Storekeeper issues stores to an upcountry depot he should claim credit for their value under the "Transit" sub-head of the sub-store concerned, e.g. in the case of stores sent to Nairobi he would charge them off to the subhead:-

"Stores in transit,  
Chief Storekeeper to E.E. Nairobi".

10. Each consignment should be accompanied by an issue note in duplicate showing full details of the stores with their value. There should further be a column for freight and other cash charges in respect of the consignment with a reference to the voucher on which the cash payment appears. The cash vouchers should, <sup>where applicable,</sup> give a reference to the issue note and should be debited to the transit account concerned. Each of these issue notes should be numbered. The receiving Officer should retain one of



the issue notes duly receipted to the Chief Storekeeper as the latter's voucher, and should retain the other in his office.

11. The Receiving Officer should enter in his monthly accounts each consignment received with a reference to the number of the Chief Storekeeper's issue note. When his accounts are analysed in the Treasury the "transit account" concerned should be credited and the S.S.'s account debited with the amount of each consignment.

12. At the same time that the Executive Engineer debits himself with the stores received from the Chief Storekeeper, he should also debit himself with the freight and other charges showing these debits as separate entries in his accounts but with the same reference to the issue note.

13. Issues by the Chief Storekeeper to the E.E. Messaba need not be passed through a transit account but could be charged direct to the subhead "E.E. Messaba".

14. When an E.E. issues stores to any work he should obtain credit in his accounts by debiting the work concerned.

15. When an Executive Engineer makes a local purchase he will not pass the item through his Store accounts but will charge the vote concerned direct.

16. By this system neither the Chief Store-keeper nor any E.K. would be debited with any item in the Treasury until the debit had appeared in the P.W.D. accounts. The only direct Treasury debits would be to the "Stores in transit" accounts.

17. The Chief Storekeeper's accounts would then consist of the following debits:-

1. Stores in transit Overseas.
2. Stores in transit local purchases.

and the following credits:-

1. Stores in transit C.S.K. to (various E.K.)
2. Stores issued to E.K. Mombasa.
3. Stores charged direct to votes.

18. Each E.P.'s account would include the following debits:-

1. Stores in transit C.S.K. to himself.
2. " " " " other E.Ks. to himself.
3. Freight charges on 1, and 2 (if any)

and the following credits:-

1. Stores in transit himself to other E.K.
2. Stores issued to works.

(In the case of E.K. Mombasa there would be no debit for stores in transit from C.S.K., but merely for stores received from Chief Storekeeper).

19. There would be other entries for stores received back into store for re-issue, for stores consumed, shortages, surpluses &c. which require no special comment.

20. Since the Treasury accounts could be posted from the Chief Storekeeper's and the Executive Engineers' accounts they would agree with them and would require no periodical reconciling. But the transit accounts would have to be supported quarterly by detailed lists. This could be done without any difficulty provided each consignment were carefully ticked off in the Ledgers when accounted for at place of destination.

(SD) C. C. BOWRING.

Treasurer.

Mombasa,

July 23rd, 1908.

No. 25/41.

The Hon'ble the Treasurer,

I have only one remark to make viz. - that I have added in the seventh line paragraph in the words "where possible" for the following reasons:-

Each issue note bears, as suggested here,

full details of stores with their value,  
further freight, and other cash charges,

but only the original cash voucher (in the case of Railway warrants) bears reference to the issue note. It is impossible that the duplicate and triplicate can bear any reference to the Issue Note number as they have to be sent to the Railway for a statement of the weight of the consignment. However it is not necessary that they should bear the reference, as it can always be traced in audit by reference to the Chief Storekeeper's originals, on file in his office.

Equally the cash voucher number with respect to haulage cannot be entered on the Issue Note as the cash voucher, (namely pay sheet of the haulage employed) is not made out till the end of the month. Nor is it of any use or interest to the receiving officer to know the number of the cash voucher on which handling charges, against haulage sent to him, appeared. It can however if necessary be entered upon the quadruplicate Issue Note submitted at the end of the month.

With regard to these Issue Notes the present procedure will be followed exactly.

(Sd) G. K. Watts.

Commissioner of Public Works.

Nairobi,

Aug. 7th 1900.

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DRAFT.

The Comptroller &  
Auditor General

and 256

May

3 Feb 09.

MINUTE

- Mr. Smith 27th/109
- Mr. Barnes
- Mr. Just
- Mr. Antrim
- Mr. Cox
- Mr. Lewis
- Mr. F. Hopwood
- Mr. ...
- The Earl of Crewe.

Sir,

I am directed by the Earl  
of Crewe to transmit to you a  
copy of a despatch from the  
Governor of the East Africa

Protectorate ~~and~~

respecting the Public Works

Department & have Accounts. He  
will be glad to find the enclosure's have  
reached you separately and they are not  
sent out 2. I am to state with

reference to the last paragraph  
of the despatch that

No 576 - 1st Dec 1908

Whether you agree in this view and can  
~~what amount you would~~  
<sup>any amount</sup> suggest (as a reasonable measure  
of the suspense account in question  
~~value of such stores~~ in the case  
of the E-A Post.

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3. The "memorandum  
explaining the method in which  
expenditure on Public works  
materials and stores should be  
estimated and accounted for,"

which formed the subject of your  
letter of the 19<sup>th</sup> of August last,  
has not so far been communicated

to any Colonel by the

Department, <sup>Lord's name</sup> and whose intention

that it has not up to the  
present been sent to Lord O'Brien

by the Secretary and Audit Dept.

His Lordship therefore proposes