EAST AND PROT REC. 20 MAY 05 (Subject) 1905 Scales chat the calculation of the home expre to be borne by each frot is base. Rule 35 of the bolomal ander Reg - enclos at previous Paper. with \$ 0 = "freas: asserting to the application of 12395 Explains seess cost schooled by Manager of the (Minutes.) I taill to orffrient to made of the letter without the will to the land the will the will to take the land to the Maked 4.ya. 23/800

EXCHEQUER AND AUDIT DEPARTMENT

VICTORIA EMBANKMENT.

LONDON, 180. C. O. 18th May, 1905 011

14 20 MAI 05

arking torrespondence in this subject the subject to a subject to the constant of the communication should be a subject to communication should be a subject to the communication of the communication

Sir.

I am directed by the Comptroller and Auditor General acknowledge the receipt of your letter, No. 12395, of the 25th ultimo, forwarding a poly of a despatch, with enclosure, from the Commissioner of the East Africa Frotectorate, relating to the charge made by the Crown Agents, in their accounts for the quarter ended 31st March 1905, on account of the Uganda Railway share of the Expenditure on Home Audit.

- 2. In reply, I am to explain for the information of the Secretary of State, that, as in the case of those Colonies the accounts of which are examined in the Colonial Audit Branch of this Department, the calculation of the share of the home expenditure to be borne by each of the Protectorates formerly administered by the Foreign Office, is based upon the principle laid down in Rule 35 of the Colonial Audit Regulations (Revised April 1903), the application of which to those Protectorates was authorised by the Treasury and the Foreign Office in the correspondence a copy of which is enclosed.
- 3. In the case of the East Africa Protectorate (including the Uganda Railway) the amount which was estimated to be required for this service in the year 1904 was £286, a moiety being chargeable to Uganda Railway funds. The share of the total expenditure actually incurred in 1904, calculated at the end of the year, in accordance with the Rule quoted was however, £320, thus leaving balances due, as a least becomber 1904, of £17 each from the East Africa Protectorate and the

der Secretary of State

Uganda

Uganda Railway respectively. The balances thus outstanding were added to the first requisitions on account
of the current year, as provided in Rule 33 of the abovementioned Regulations, and it was in consequence of this
adjustment that the amount (£33) which, based upon the
Estimate for 1905, wauld otherwise have been required
from Uganda Railway funds for the Carter ended Dist
March 1905, was increased to £50.

4. With reference to the system of charging the audit expenditure partly to Protectorate and partly to Railway funds, I am to enclose, for the information of Mr. Secretary Lyttelton, a copy of a letter from this Department to the Foreign Office No: 168 of the 8th July 1903, and of the reply received thereto.

I have the honour to be, Sir,

Your obedient Servant.

1.7.09

TEXAM PHE THE COMPTENT FOR AND ADDITION BATTERN TO THE

No. 12

18th January, 1898.

Sir

I am directed by the Comptroller and Auditor General
to Franchit (1902, for submission to the Secretary of
State, the accompanying Estimates of the amounts which
will be required in 1898-1899 for the coat of sudit of
the following Protectorstes:

- 1 British Rast Africa and Uganda Railway.
- 2. British Control Africa
- 3. Uganda.
- 4. Niger Coast Protectorate.
- with reference to the amounts required for "con "tributions to Home Expenditure" which, in the case of the first three Protectorates, were fixed provisionally at a time when this Department was not in a position to ascertain the amount of work that would fall on the Home Establishment of the Colonial Audit Branch, I say to state that it is only proposed to take the usual fixed Exyments for 1898-9.
- A. In submitting the Estimates for 1899-1900, it may be necessary to reconsider these contributions, with a view to placing the Home Audit Expenditure of the Protecterate on the same basis as that of the Crown Polonias whose accounts are examined in this Department. In the case of the Crown Colonias, the share of Home Expenditure is calculated as provided in Rule 121 of the Colonial Audit Regulations 1992 theriase Edition) Thorastic principle of the proportion which the total Expenditure of each Colony for the latest completed financial period, bears to the aggregate of the Expenditure of all the Colonies in question during the same period.

I have, etc.

0: B.

"EXCHINGUER AND AUDIT APPT:

Sime

directed by the comptroller and Auditor description of the content of State, the accompanying Estimates of the amounts which will be required in 1000 feet or the acct of audit of the following Protectorstess.

- 1. Uganda
- 2. Kast Africa & Uganda Railway
- 3. British Central Africa
- 4. Somali Coast
- 5. Niger Coast.
- 2. With reference to the final para: of the letter from this Department of the 18th January last, I am to state that in the accompanying Estimates the contributions to Home Expenditure have been based upon the method of calculation approved by the Lords of the Treasury in Sir F. Howatt's letter to this Department. No: 17241, of the 25th November last, on the subject of the accounts of the Somali Coast Protectorate, a copy of which was communicated to the F:0: by the Treasurer.

I have etc.

(Signed.) F. Phillips.

Under Secretary of State, FOREIGN OFFICE.

No Be

FXCHEQUER AND AUDIT APPT:

Sire

denseal to transmit to on, forced in community and Auditor denseal to transmit to on, forced in community of the secretary of State, the accompanying set mater of the amounts which will be required in 1899/1993 for the acet of audit of the following Protectorates:

- 1. Uganda.
- 2. Mast Africa & Uganda Railway
- 3. British Central Africa
- 4. Somali Coast
- 5. Niger Coast.
- 2. With reference to the final park of the letter from this Department of the 18th January last, I am to state that in the accompanying Estimates the contributions to Home Expenditure have been based upon the method of calculation approved by the Lords of the Treasury in Sir F. Howatt's letter to this Department, No: 17241, of the 25th November last, on the subject of the accounts of the Somali Coast Protectorate, a copy of which was communicated to the F:0: by the Treasurer.

I have etc.

(Stoned.) F. Phillips.

Under Secretary of State, FOREIGN OFFICE.

LETTER FROM THE COMPTROLLER AND AUDITOR GENERAL TO THE TREASURY

ko: 184.

16th November, 9898.

1271

to acknowledge the receipt of Sir Francis Lowatt's latter No. 15233/98, of the 5th instant, enclosing copy of a letter from the Foreign Office of lat ultime, on the subject of the Accounts of the Somali Coast Protectorate, which it appears that the Secretary of State for Foreign Affairs has instructed the Consul General for the Somali Coast to transmit to this Department for audit from the 1st ultime.

- 2. In reply, I am to state for the information of the Lords Commissioners of the Treasury that the Comptroller and Auditor General concurs in the proposal that the Accounts should be examined in the Colonial Branch of this Department, and is prepared to undertake that duty, and to appoint a Local Auditor for service in the Protectorate.
- 3. The Comptroller and Auditor General considers it necessary that he should select for this appointment a Local Auditor or an Assistant Auditor, from one of the Colonies on Protectorates, as he has no officer at present available on the Home Staff who, in his opinion, has had sufficient training and experience for the particular post.
- The Ascal Additors serving in the Colonial Branch of this Department are already in receipt of salaries of £400 and upwards, the pay of the Assistant Francing between £300 and £400 a year. In these circumstances the Compticiler and Auditor General considers that £400 would be a fair rate to assign to the past of Local auditors of the Somali Coast Processors, if filled by

the transfer of one of his officers already serving abroad. It may be necessary later to increase this minimum by annual increments to increase this present, the smaller rate should be sufficient.

With reference to the amount to be paid for the Home hadit of the Accounts, I am to gtate that the Comptroller and Auditor General, when submitting the Audit Estimates for 1899-1908 projects to Proce the Home Expenditure of the whole of the African Protectorates on the same has as that of the Crown Colonies whose accounts are examined in this Department. In the case of the Crown Colonies the share of Home Expenditure is calculated, as previded in Rule 121 of the Colonial Audit Regulations, 1882 (Revised Edition), "upon the principle of the proportion "which the total Expenditure of each Colony for the latest "completed financial period, bears to the aggregate of the Expenditure of all the Colonies in question during "the same period".

o. Should this proposal he agreed to the amount to be provided for the home Audit of the Somali Coast Protectorate Accounts, assuming that the expenditure of the protectorate amounts to £30,000 a year, should not exceed £50.

I have, etc; (Se) F.Phillips. 12841,1898.

25th November, 1898.

to express their thanks for your readiness to Endertake the audit of the Somall Coast Protectorate Accounts in the Colonial Franch of your Department.

Should at become necessary to ask Parliament to give a grant in Air of the Protectorate, My Lords request you to examine the Accounts under section 33 of the Exchequer and Audit Departments Act, but until then you will conduct the audit at the request of the Secretary of State for Poreign Affairs.

Secretary of State for the present to the Local Auditor whom you are prepared to appoint to Somali-land from amongst your trained Officers already serving abroad, is reasonable; and They do not doubt that the Secretary of State will assent to it, as well as to the method in which you propose to calculate the charge for Home audit of the Protectorate Accounts.

be communicated to the Poster Office.

am, Sir

Your obedient servery

(Signed.) Prancia Rowatt.

comptroller and Auditor General.

70 A66

ELB-JULY, 1963.

211

I am directed by the Comptroller and Auditor General to asknowledge the receipt of Sir Clement I.I. Hill's letter of the Eind ultimo, forwarding a copy of a despatch from the Hanager and Chief Engineer of the Uganda Railway respection the arrangements to be made for carrying on the audit of the Railway Accounts.

2. With reference to the suggestion that Mr: Barnes, one of the Assistant Auditors in the East Africa Protectorate, should have sole charge of the Railway Audit and that the present arrangement, under which the examination of Railway Accounts is supervised by the Local Auditor of the Protectorate, one half of whose salary is charged to Railway Funds, should be abolished, I am to say that as the Local Auditor for the Bast Africa Protectorate and Uganda Railway is responsible for the supervision of the work done by his Assistants at Nairobi, and as provision for the service of the Mgande Railway is on Archided in the estimate of the Bast Africa Protectorite, the Comptroller and Auditor General, as at present advised, sees no reason, so long as the builty of the Railway Accounts is charged to Railway Tunde for altering the sanctioned a manager, more leathle arrangement Is to continue, does there appear to be any objection, on the same grounds, to half the cost of the house about to be built for the bocal Auditor, in the place of the one destroyed by tire, being borns by the Railway.

TORRIGH OFFICE.

- in the West African Colonies will not someond itself to the Secretary of State for Persign Affairs for adoption in the Past African Protectorate, btherwise the Comptroller and Auditor General would be disposed be recommend it for consideration when the Estimates of the Protectorate for 1904-1905 are in course of preparation.
- I am to refer to the 2nd paragraph of the Railway Accounts,
 I am to refer to the 2nd paragraph of the latter from
 shis Department to you, No: 36, of Eth February lash and
 to as that the Comptroller and Auditor General has
 natebook been in communication with the Phelips, who is
 now in England and who reports that, in appropriate of
 the great decrease in expenditure accounts following the
 practical completion of the Railway Construction, and
 the closing of the Savings Bank Accounts, the 2nd
 Assistant Auditor, whose appointment was recommended in
 the letter to you from this Department No: 4 of 9th
 amazy last, will not be required permanently if the
 three extra Indian Clerks are retained. With the staff so

done it uted

constituted the comparator and Auditor General considers
that the Revenue Accounts but the avantated in sufficient
datail, while local inspections, which are very desirable
can be carried out with greater frequency and completion
than heretofore.

I have etc:

FORTIGN OFFICE, January 1st 1904.

4.2:-

Sareful consideration has been given in communication with the Uganda Sailway officials to the views expressed by the Comptendiar and Auditor General in Mr: Owen's letter of the 5th of July last with regard to the division of the expenses of audit of the Railway Accounts and I am now to express His Lordship's general concurrence with the principles laid down which will be communicated to the East Africa Protectorate Authorities for their gaidsnos.

With regard to the proposals contained in paragraphs 3 and 4 of the above mentioned letters Had lordship is of opinion that, for the present, it is desirable to keep the accounts of the Railway as self-contained as possible and that therefore its due propertion of the expenses incurred by the audit of its accounts should be charged as part of the Railway expenditure.

i am,

Sir

Your most obedient,

humble Servant,

(sd:) Clament AI Hill.

Troller and Auditor General,

E. C.

LETTER TROUTER COMPTROLLER AND MINISON DESIGN OF THE

18th January, 1898.

No.19

Tam directed by the Comptroller and Auditor General to transmit to you, for submission to the Secretary of State, the accompanying Estimates of the amounts which will be required in 1896-1898 for the cost of audit of the following Protectorates:

- 1. British East Africa and Usanda Hatlway
- 2. British Contral Africa.
- 5. Uganda
- . Wiger Coast Protectorate
- With reference to the amounts required for "emtributions to home Expenditure" which, in the case of
 the first three Protectorates, were fixed provisionally
 at a time when this Department was not in a position
 to ascertain the amount of work that would fall on the
 Home Establishmen, of the Colonial Audit Branch, I am
 to state that it is only proposed to take the usual
 fixed payments for 1898.
- 8. In submitting the Estimates for 1899-1900, in may be newessary to resonater these contributions, with a view to placing the Home Audit Expenditure of the Protectorate on the same basis as that of the Crown Colonies whose accounts are examined in this Department. In the case of the Crown Celonies, the

where of Home Expenditure is calculated as provided in Rice 121 of the Colonial Audit Regulations 1804 (Revised Edition) Super the principle of the proportion which the total Expenditure of each Colony for the latest completed financial period, bears to the aggreegate of the Expenditure of all the Colonies in question during the same period.

I am, etc., (Sgd) P.Phillips

Sth January, 1869.

SAP

I am directed by the Comptreller and Auditor General to transmit to you, for the information of the Secretary of State, the accompanying Estimates of the amounts which will be required in 1899-1900 for the scet of audit of the following Protectorates.

- 1. Uganda
 - 2. Hast Africa & Uganda Railway
- 5. British Central Africa
- 4. Somali Coast
- 5. Wiger Coast
- 2. With reference to the final paragraph of the letter from this Department of the 18th January last, I am to state that in the accompanying Estimates the contributions to Home Expenditure have been based upon the method of calculation approved by the Lords of the Treasury in Sir F.Mowatt's letter to this Department, No.17241, of the Esta Movember last, on the subject of the accounts of the Somali Goast Protectorate, a copy of which was accommissated to the Fig. by the Treasurer.

(Sgd) P.Phillips.

R SECRETARY OF STATE ORRIGH OFFICE TATISE FROM THE COMPTROLLER AND AUDITOR PENERAL TO THE TREASURY.

16th November, 1898

No.184.

I me stracted by the Comptroller and Auditor General to acknowledge the receipt of Sir Francis Mowatt's letter No.15235/98 of the 5th instant, enclasing copy of a letter from the Foreign Office of let utime, on the subject of the Accounts of the Somali Coast Protectorate, which is appears that the Sepretary of State for Foreign Affairs has instructed the Consul General for the Somali Coast to transmit to this Department for madic from the 1st ultime.

- 2. In reply, I am to state for the information of the Lords Commissioners of the Treasury that the Comptroller and Auditor General concurs in the proposal that the Ascounts should be examined to the Colonial Branch of this Department, and isprepared to undertake that duty, and to appoint a Local Muditor for take that duty, and to appoint a Local Muditor for
- 5. The Comparoller and Auditor General considers
 it necessary that he should select for this appointment
 a Local Auditor or an Assistant Auditor, from one of
 the Colonies or Prosectorates, as he has no orficer at
 present available on the Hence Staff the, in his opinion
 has had sufficient training and experience for the
 particular post.
 - 4. The Local Auditors serving in the Colonial

Branch of this Department are already is receipt of salaries of \$400 and upwards, the pay of the Assistant ranging between \$300 and \$400 a year. In these of cumstances the Comptroller and Auditor General years described that \$400 would be a fair rate to assign to the post of Local Auditor of the Somali Coast Protectorate, if filled by the transfer of one of his officers already serving abroad. It may be necessary later to increase this minimum by annual increments to \$500, but, for the present, the smaller rate should be sufficient.

- 5. With reference to the amount to be paid for the Home Audit of the Accounts, I am to state that the Comptroller and Auditor General, when submitting the Audit Estimates for 1899-1900 proposes to place the Home Expenditure of the whole of the African Protectorates on the same basis as that of the Crown Colonies whose accounts are examined in this Department. In the case of the Crown Colonies the share of Home Expenditure is calculated, as provided in Rule 121 of the Colonial Audit Regulations, 1893 (Revised Edition) amount the principle of the proposition which the total Expenditure of each Colony for the latest completed financial period, hears to the aggregate of the Expenditure of all the Colonies in question the first the period.
- 6. Should this proposal be agreed to the amount to be provided for the hame Audit of the Semali Count Protectorate Accounts, assuming that the expediture of the Protectorate amounts to 250,000 a year, should not exceed 250.

I have, etc.,

17241/1898

TREASURY SHAMBERS 25th Royamber, 1898.

Siry was

The Lords Commissioners of Her Majesty's
Treasury desire me, in reply to your letter of the 16th
instant to express their thanks for your readiness to
undertake the audit of the Somali Coast Protectorate
Accounts in the Colonial Branch of your Department.

Should it become necessary to ask Parliament to give a grant in aid of the Protectorate. By Lords request you to axamine the Accounts under section 33 of the Exchequir and Autit Departments Act, but until then you will conduct the midit at the request of the Secretary of State for Foreign Affairs.

My Lords are of opinion that your proposal that a salary of £400 per amum should be assigned by the Secretary of State for the present to the Local Auditor whom you are prepared to appoint to Semaliland from amongst your trained Officers already serving abroad, is reasonable; and They do not doubt that the Secretary of State will easent to it, as well as to the method in which you propose to calculate the charge for Mome audit of the Protectorate Accounts.

My Lords are causing your letter and this reply to be communicated to the Poreign Office.

I am, etc.,

(Sgd) Francis Mowatt.

FROLLER AND AUDITOR GENERAL.

Sth Fully, 1905.

814

I am directed by the despitative and Abditor General to acknowledge the receipt of Sir Clement 11. Hill's letter of the \$2nd ultimo, forwarding a copy of a despatch from the Manager and Chief Engineer of the Uganda Railway respecting the arrangements to be made for carrying on the audit of the Railway Accounts.

With reference to the suggestion that Mr. Barnes, one of the Assistant Auditors in the East Africa Protectorate, should have sele charge of the Milway Audit and that the present arrangement, under which the examination of Railway Accounts is supervised by the Local Auditor of the Protectorate, one half of whose walkry is charged to Railway Funds, should be abolished, I am to say that as the Local Auditor for the Best Africa Protectorate and Uganda Railway is responsible for the supervision of the work done by his Asstatute at Safrobi, and as provision for the service of the game Rallway to mov included in the estimate of the Bast Africa Protectorate, the Comp troller and Auditor General, as at present advised, sees no reason, so long as the Audit of the Railway Accounts is charged to Railway Purple, for altering the sandliened arrangement, nor if this arrangement is to continue, dess there appear to he any objection, on the sume grounds, to half the cost of the house about to be built for the Local Mississer, in the place of the one destroyed by fire, being borne by the Railway.

consideration, whether at the present time, when the construction accounts of the Railway are providedly closed, it would not be convenient to reconsider the system of charging part of the Establishment of the Local Audit Office to the Protectorate and part to the Railway and I am to explain that in the West African Colonies where there are Government Railways the accounts of which are examined by the Local Auditor, stationed in the particular Colony, the whole cost of audit, both of the Ordinary Government Accounts and of the Railway accounts, is charged to one head "Audit".

- 4. Possibly there are reasons why the course adopted in the West African Colonies will not commend itself to the Secretary of State for Foreign Affairs for adeption in the East Africa Protectorate; otherwise the Comptreller and Auditor General would be disposed to recommend it for consideration when the Totimates of the Protectorate for 1904-1905 are in source of preparation.
- Accounts, I am to refer to the 2nd paragraph of the letter from this Department to you, house of Lath February last and to say that the Comptroller and Auditor denaral has recently been in communication with mr. Phelips, who is now in England, and who reports that in consequence of the great decrease in expenditure accounts following the practical completion of the Railway construction, and the closing of the Savings Bank Accounts, the 2nd Assistant Auditor, whose appointment was recommended in the letter to you from this

Department No. 4 of 9th January last, will not be required permanently if the three extra Indian Clarks are retained. With the staff so constituted the Comptblier and Auditor General considers that the Revenue Accounts can be examined in sufficient detail, while local inspections, which are very desirable, can be carried out with greater frequency and completion than heretofore.

I hard, sto.,

Sgd) W.Or

NDER SECRETARY OF SITE

PORRION OF IT OR

1st January, 1904.

31.

I am directed by the Secretary of State to say that careful consideration has been given in communication with the Uganda Railway officials to the views expressed by the Comptreller and Auditor General in Mr. Owan's letter of the 5th of July last with regard to the division of the expenses of audit of the Railway Accounts and I am now to express his Lordanip's general consurrance with the principles Daid down which will be communicated to the East Africa Protectorate.

graphs 5 and 5 of the above mentioned letter, His lordship is of opinion that, for the present, it is desirable to keep the accounts of the Railway as self-sontained as possible and that therefore its due propertion of the expenses incurred by the sudit or its accounts should be charged as part of the Railway expenditure.

I am, etc.,

(Sgd) Clement L1 Hill

TROLLER AND

DITOR GENERAL, VICTORIA EMBARKMENT, E.C.

THE TOTAL THE TOTAL STATE AND A DITOR OF THE THE

19th January, 1898

No.12

- I am directed by the Comptroller and Auditor beneral to transmit to you, for submission to the Secretary of State, the accompanying Estimates of the accompanying which will be required in 1890-1899 for the cost of faudit of the following Protectorates:-
 - British East Africa and Uganda Railway.
 - British Central Africa.
 - Uganda
 - Siger Coast Protectorate
- With reference to the amounts required for "constributions to Home Expending which, in the case of the first three Protectorates, were liked provisionally at a time when this Department was not in a position to ascertain the amount of work to be castalist entire to e calculate the that it is only proposed to the light of the castalist of the ca
- The cessary to reconside these contributions, at the area we make the Home Audit Expensions of the Grown Colonies, the Department. In the case of the Crown Colonies,

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share of the Colonial Andit Regulations 1896 (Marked Edition) "upon the Spointe of the preparation which the total Expenditure of each Colonia rdr the latest-completed financial period, bears to the aggregate of the Expenditure of all the Colonies in quantion during the same period.

I am, etc.

(Sed) F. Whillips.

oth January, 1800 Miles

Sir,

I am directed by the Comptreller and Auditor General to transmit to you, for the information of the Secretary of State, the accomptiving Estimates of the amounts which will be resulted in 1999-1900 for the cost of audit of the following Protocorates.

- 1. Ugunde
- East Africa & Upenda Railway
 - 3. British Central Africas
 - . Soulli Coast
- 5. Niger Coast
- letter output this Department of the loud garagraph of the letter output this Department of the loud garagraph of the letter output this Department of the accompanying Estimates the contribution to home Expanditure have been based upon the method of calculation approved by the Lords of the Treasury 19 Sir Frilowatt's letter of the Department,
- No. 17211 of the Seth November last, by the subject of the Sound in these Protectorate, a copy of the was gommunicated to the Flo.
 - (Sgq) F. Phillips

COCKE ANY OF STATE

LETTE PROTEIN CONTROLLED AND ADDITOR GENERAL TO THE

loth November, 1898.

No.184.

I am directed by the Comptroller and Auditor General to acknowledge the receipt of Sir Francis Mowatt's letter No. 1273/98 of the 5th instant, enclosing copy of a letter from the Foreign Office of 1st inline, on the subject of the Accounts of the Somali Coast Protectorate, which it appears that the Secretary of State for Foreign Affairs has instructed the Consul General for the Somali Coast to transmit to this Department for audit from the 1st ultimo.

- 2. In reply, I am to state for the information of the Lords Commissioners of the Treasury that the Commissioners of the Treasury that the Commissioners and Auditor General concurs in the Proposal that the Accounts should be examined in the Colonial Branch of this Department, and is prepared to undertake that duty, and to appoint a Local Auditor form service in the Protocommission
- The companies and Auditor General considers in accessing that he should select for this appointment Lycal Auditor of an Assistant Auditor, from one of the Catonies of Protegorates, the he has no of fleer at present stallable on the Home Suprison, in his apinion has hall sufficient training and experience for the particular post.

Ingrescal Auditors serving in Proposition Branch

Branch of this Department are already in receipt of salaries of £400 and upwards, the pay of the Assistant ranging between £300 and £400 a year. In these circumstances the Compreoller and Anditor General considers that £400 would be a fair rate to assign to the post of Local Auditor of the Somali Coast Protectorate, if filled by the transferror one of his officers already. serving an found - at may be necessary later to increase this minimum or angual increments so 2500, out, for the program; the smaller rate should be sufricient. ab. It hither eference to the amount to be paid for the Home Audit of the Accounts, I may to state that the Comptroller and Aud Nor General; when submitting the Audit Estimates for 1899-1900 proposes to place the Home Expenditure of the whole of the Arrican Protector ates on the same basis as that of the Grown Colonies whose accounts are examined in this Department. the case of the Crown Colonies the small Tome Expende ture is calculated, as provided in Rule 121 16 100 Colonial Audit Regulations, 1898 (Revised Religion)

re. Should this proposal be agreed to the amount to be provided for the home Audit of the Samual Count Protectorate Accounts, assuming that the exhaustours of the Protectorate amounts to \$50,000 a year raiseds reserved \$50.

"upon the principle of the proportion which the tetal appenditure of each Colony for the latest completed fibalicial period, hears to the adjrecate of the appenditure of all the Colonies in question dyrang the

The same

same period".

17241/1898

THEASURY CHALBERS

25th November, 1898.

Sir

The Lords Commissioners of her Majeacty's
Treasury desire me, is reply to your letter of the lote
instant to express their thanks for your readiness to
undertake the sudit of the Somail Coast Protectorate
Accounts in the Colonial Branch of your Department.

Signid-16 become necessary to the Parliament to rive a grame in aid or the Protectorate, by Lords request founds execute the Accounts under section 35 of the Kronequertand Augil Departments Act, but until they you will conduct as audil at the request of the arrespond to the audil of the services of Sales and Constant and the

that a salary of £400 per samum should be assigned by the Esoretary of £400 per samum should be assigned by the Esoretary of State for the present to the Esoal factors from you are prepared to appoint to Somaliland from amongst your trained Officers already serving abroad, is reasonable; and They do not doubt that the Secretary of State will assent to it, as well as to the present in which you propose to calculate the charge from mit or the Protectorate Accounts.

eply to be act maighted to the Porgian Office.

(1964) retunded from the

PLIERO AND AND TOR GENERAL

on July 1901

Sir,

I am directed by the Comprehier and Auditor General to acknowledge the receipt of Sir Clement 10. Hill's letter of the 22nd ultimo, forwarding a copy of a despatch from the Manager and Chief Engineer of the Uranda Railway respecting the arrangements to be made for carrying on the audit of the Railway Accounts.

With reference to the suggestion that Mr. Barnes, one of the Assistant Auditors in the East Africa Protectorate, should have sole charge of the Railway Audit and that the present arrangement, under which the examination of Railway Accounts is supervised by the Local Auditor of the Protectorate, one half of whose salary is charged to Railway Funds, should be abolished I am to say that as the Local Auditor for the East Africa Protectorate and Uganda Railway is responsible for the supervision of the work done by his Assistants at Mairobi, and as provision to boo service of the Uganda Railway is now included in the estimate of the East Africa Protectorate, the Comp. troller and Auditor General, as at Traces advised seek, in region, content as art will for the first way and remained the for altering the more doned error ologo, nor, the near trangement as to compline, does there appear to he any on ect ton, on sund prounds, to half the coat of the house copie to be my trop the torn Augustor, in who miss of the one red by fire, being borne by t

on July 1971

I am directed by the Comptreller and Auditor General to acknowledge the receipt of Sir Clement 14. Hill's letter of the 22nd ultimo, forwarding a copy of a despetch from the Manager and Chief Engineer of the Uganda Railway respecting the arrangements to be made for carrying on the audit of the Railway Accounts.

With reference to the suggestion that Mr. Barnes, one of the Assistant Auditors in the Rast Africa Protectorate, should have sole charge of the Railway Audit and that the present arrangement, under which the examination of Railway Accounts is supervised by the Local Auditor of the Protectorate, one half of whose salary is charged to Railway Funds, should be abolished, I am to say that as the Local Auditor for the East Africa Protectorate and Uganda Railway is responsible for the supervision of the work done by his Assistants at Mairobi, and as provision for the service of the Uganda Railway is now included in the estimate of the East Africa Protectorate, the Comptroller and Auditor General, as at Theen advised. sede to remon, so long as use the or end he towny ACCOMMES IN DISTRIBUTED TO THE , for altering the salestoned arrangement, nor, if this amangement as complaine, does there appear to he any object tobe on same assunds, to half the cost of the rouge character to Marion the Local Auction, in the passe of the one stroyed by the being borne by the

- consideration, wherear at the present time, when the construction accounts of the Railway are practically closed, it would not be convenient to reconsider the system of charging part of the Establishment of the Local Audit Office to the Protectorate and part to the Railway and I am to explain that in the West African Colonies where there are Government Railways the accounts of which are examined by the Local Auditor, stationed in the particular Colony, the whole set of audit, both of the officer Government Accounts and of the Railway accounts, is charged to one hear Audit.
- adopted in the West African Colonies will not convend itself to the Secretary of Islate for Jorgian Afrairs for adoption in the East Africa Prote Afrate. Otherwise the Comptroller and Assitor General the disposed to recommend it for consideration when he makes of the Protectorate for 1903-1908 are in south of preparation.
- Accounts, I am to refer to the 2nd paragraph of the letter from this Department to you, No.26 of 12th of February last and to give that the Comptroller and wester General has resently been in Communities; in the Pholips, we is now if the sent of the property of the sent of the sent

Deputation to see the first state, will not be a second of the second out with greater that and second out with greater that and second out with greater frequency and completion than heretofore.

I have, etc.,

(Sgd) W.Owen.

NIDER SECRETARY OF STATE

POPULICIO OF PLOR

lst Janua g. 1904.

Sir

I am directed by the Secretary of State to say that careful consideration has been given in communication with the Unanda Railway officials to the views expressed by the Comptroller and Auditor General in Ar.Owen's letteriof the 8th of July last with regard to the division of the expenses of audit of the Railway Accounts and I am now to express His Lordship's general consurrence with the principles laid down which will be communicated to the say Africa Protectorate Authorities for their guidance.

graphs 3 and 1 of the steve mention of letter, His lardship is of opinions to the proposals contained in particular the letter, His lardship is of opinions to the proposals of the state o

I am, etc.,

(Egd) Clement (A.Hil)