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EAST AFR PROT.

26670

Rec'd  
6 JUN 16

Office

191B

5 June

Previous Paper.

26486

## Military Expenditure

Sent copy letter addressed to Dr. Astbury  
with financial, accounting & management

Mr. Stobbs

Please direct to E.A.P. as you  
are not in the dept of the letter  
G.E.O.C. (26486) send this

Thank you.

west 8/6/16

W. Astbury

Thank you

  
W. Astbury

Subsequent Paper.

No. 1069

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WE 1000

1916 B.M.H.

M2

Any further communication on this  
subject should be addressed to—

The Secretary,  
War Office,  
London, S.W.

and the following number quoted.

26670

0165/7155 (F.I.)

War Office 6 AMIG

London, S.W.

5 June, 1916.

Sir,

In continuation of War Office letter of the  
January last numbered as above, relative to the military  
financial position in East Africa, I am directed by the  
Army Council to send you, for the information of Mr.  
Secretary Bonar Law, a copy of a letter dated 2nd June,  
which has been sent to the General Officer Commanding-in-  
Chief East Africa, after semi-official consultation with  
the Colonial Office.

I am,

Six,

Your obedient Servant,

D. D. Curte

Under Secretary of State,  
Colonial Office.

165/7168 (122)

26670

6 JUN 16

P. End Date, 1916.

Sir,

I am commanded by the Army Council to refer to Major General Fife's letter B14/40 dated 1st November 1915, bringing to notice certain aspects of the military financial position in East Africa.

2. It is known that that letter was written in reply to the cable sent from War Office on 15th Jan 1916 shortly after the outlines of the financial arrangements had been laid down in instructions from the Colonial Office to the Governor, in which the General Officer Commanding was asked to furnish a report on the local working of the financial system. Pending such a report it was not easy for either the War Office or the Colonial Office to issue further instructions in any detail.

3. Thanks to the letter under reply, and still more to the copies of local correspondence furnished with General Officer Commanding's letter of 3rd February 1916 (relating to various irregularities in Protectorate departments during the early months of the war), the War Office, as well as the Colonial Office, are now in possession of more complete information as to the local position, while on the other hand it is hoped that the War Office "Notes" handed to General Smith Dorrien, Brigadier General Ewart and Lieutenant Colonel Lean before they

left

The General Officer  
Commanding-in-Chief,  
Forces in East Africa,  
Nairobi.

Left London in December 1915 will have made certain  
principles clearer to the local military officers.

4. The following paragraphs include, for the sake  
of convenience, references to certain general decisions  
communicated since the letter of 2nd November 1915 was  
written.

4. a. Co-ordination of the expenditure of the several  
Protectorate Governments.

General Tighé's letter put two alternatives:

- (a) Each Government to render its accounts to the  
Home authorities direct, i.e., centralization in London,  
or (b) local centralization of these accounts by the  
East Africa Pay Corps.

The latter alternative, recommended by General Tighé and  
by the Protectorate Governments, was finally approved in  
War Office telegram of 21st March 1916 and Colonial Office  
telegram (to Governor) of 23rd idem. The last clause of  
those telegrams refers to certain questions regarding the  
exact scope of the "common charges", as to which the  
Colonial Office hope shortly to issue instructions to the  
Governor. In the meantime it is understood from General  
Tighé's telegram 854/80 of 13th January last that the common  
charges Account includes generally all expenditure on  
"common organizations" and all expenditure, except pay and  
allowances, on other units.

WD  
10/2/16

6. Financial Advice. The Council are glad to thank  
you for the assistance rendered by the Protectorate Governments  
in dealing with expenditure in which both Imperial and  
Protectorate funds are concerned, and I am to take this  
opportunity of expressing the Council's appreciation of the  
services

services rendered by Major Patterson, Chief Paymaster of the East Africa Pay Corps, and by Mr Barnes, the Colonial Auditor.

7. You were informed in War Office telegram of 21st January 1916 that "The Imperial Paymaster (Lieutenant Colonel Lear) will act as general financial adviser to the General Officer Commanding in Chief but will not be responsible for accounts kept by the East Africa Pay Corps or the Indian Disbursing Officer. Final settlement of duties should await arrival of General Smith Dorrien". As no communication on this point has been received from you since that date, it is assumed that the division of duties is sufficiently clear.

8. System of supply, store and animal accounts. Your telegram of 5th May stated, with reference to War Office letter 0165/7163 (Accounts 5) of 17th December 1915, addressed to General Smith Dorrien in London, that all transport, animal and store accounts are being kept on the home system, and supply accounts on the Indian system, modified to meet local requirements. These arrangements are approved.

9. Audit of supply, store and animal accounts. Audit by the Colonial Audit Department has been approved by Colonial Office telegram of 26th May 1916. It is understood from paragraph 5 of the letter under reply that these accounts are compiled by the East Africa Pay Corps for the several military corps and departments responsible for the expenditure on these services.

10. Responsibility of the General Officer Commanding-in-Chief for expenditure by Protectorate Governments, especially before the arrival of Indian Expeditionary Force "B". In paragraph 6 of the letter under reply General Tighe raises this question with reference to the Uganda expenditure, and the

question

question is also referred to in Major Patterson's minute dated 13th October 1915, of which a copy was enclosed with your letter of 3rd February 1916 (see para. 3 above).

In reply I am to say that you or your officers - persons under the general principles laid down in Field Service Regulations, Part II, for expenditure incurred by the order of, officers serving under you, bear the responsibility for expenditure incurred by the protec-  
Ordnance and other departments before they were taken over by the General Officer Commanding must rest, in the opinion of the Army Council, on the Protectorate Government, though the expenditure, after examination by the Pay Corps and audit by the Colonial Audit Department, may be ultimately accepted against Army Funds. Any subsequent Army expenditure by Protectorate authorities without your prior sanction should be the exception. In any such case which may have arisen - e.g., the Zanzibar expenditure referred to in paragraph 4 of the letter under reply - you should satisfy yourself that the services constitute a proper military charge, and the Paymaster concerned should secure whatever vouchers are necessary to enable him to pass the charge.

11. As regards the accounts compiled under instructions from the Colonial Office, and furnished to the Colonial Office through the Governor, it will be understood that the responsibility for the compilation and accuracy of the accounts (as distinguished from that for the transactions recorded therein) rests with the East Africa Pay Corps and the Colonial Audit Department; but it goes without saying that the authority which incurs the expenditure must furnish the Pay Corps and the Auditor with all necessary particulars.

The position is, of course, peculiar, but the Council believe that it is well understood locally.

12 Separate communications will be made regarding various matters dealt with in your letter of 3rd February 1916, with which you enclosed copies of local correspondence relating to irregularities during the early months of the war.

I am,

Sir,

Your obedient Servant,

(Sd.) B.B.Cubitt.

60  
26670 E.A.P.



518

DRAFT.

A.P. no. 414

To:

Berfield

Recd. 8/6/16

In 8th Army 12.6.16

- Bombay 13.6.16 fr.

See

7 June 1916

Sir,

I have the honor to forward  
to you a copy of a memorandum  
presented by the F.  
a letter which has been  
rec'd from the F.O.C. and  
enclosing a copy of a letter  
addressed to the F.O.C.  
C. in East Africa on the  
general question of the  
military financial position  
in East Africa.

2. The continuation of the  
instructions referred to in  
the 8th para. of the  
letter to Genl. Gough.  
Gough's views have been  
alleged to be complete  
on the question of the  
day and allowances of

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Commun organization  
as to what have consequences  
with  
altered you in another  
separated

5. have obtained with  
respect to the Agency  
at understand  
of your position,  
and remain they  
desire to be info  
logy in the same  
standards

}

10 LAW