

1923-24

KENYA

4573
29 JAN 24

GOVERNOR
CORYDON

1862

DATE

22ND DECEMBER 1923

CIRCULATION
Mr. *Bottanly*

Mr.
Mr.
Asst. U.S. of S.

AUDIT STAFF

522

Encloses papers as to audit of P.W.D. Accts.
Trusts no time will be lost in filling vacancies.

Perm. U.S. of S.
Part. U.S. of S.
Secretary of State.

Previous Paper

So
60557
So
11377
23

MINUTES

I am not much improved. A year ago, when the new proposals in regard to the Post office & P.W. Dept. which have thrown increased duties on the Audit Dept. were approved, they merely wished that their European establishment should be brought up to strength (11377/23). Their establishment was, then, 1 Auditor, 2 Senior Assistants & 4 Assistants & there were two vacancies. Unfortunately it has not been possible to bring the establishment up to strength or keep it there during the past year. Assuming the forecast accepts the offer of the vacant post of Senior Assistant Auditor, there will be one vacancy for a

~~Handwritten scribbles and signatures~~

11037/24 Uganda
5410/24 Kenya

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

Assistant to be filled in order
 to complete the establishment they
 formed for a year ago. But
 in addition to that we have
 approved of their appointing
 locally one European examiner
 of accounts & the D.C.A. is to
 be given a Chinese Assistant
 who will be placed at the Peking
 & Samalibund. The filling of
 the posts as now proposed
 shall comply with their
 approximate requirements.

1/2 D.C.A. for many of us.

J.H.
 2 2 24

his name to D.C.A. with the other
 names may be regarded as dispatch
 by dispatch on 5/6/10/24.

? Outly J.H.
 14. 4 24

COPY

THE TREASURY,

Nairobi, 1st December, 1923.

No. 8/1923/27.

The Hon'ble Colonial Secretary,
Nairobi.

325

With reference to the letter of the Hon'ble Secretary of State of the 10th April of which was received on the 11th cover letter No. 22956. I have the pleasure to forward herewith a copy of a letter from the Public Works Department to the Hon'ble Secretary's reply.

2. In order to avoid delaying the rendering of the Colony's accounts I propose to accept the Public Works Department's monthly schedules unaudited for the time being but I suggest that early steps be taken to ascertain what the appointments which the Auditor will require necessary to enable him to comply with the Secretary of State's requirements in the matter are likely to be made.

Sd/- CLIFTON G. NUM.

TREASURER.

COPY.

No. 2974.

PUBLIC WORKS DEPARTMENT,
HEAD OFFICE,
K E N Y A .

526

Nairobi, 16th November, 1923.

The Auditor,
Nairobi.

P. W. D. MONTHLY CONSOLIDATED ACCOUNT.

My June account was submitted to the Treasury on the 14th instant. I understand that it was arranged that you would detail an Audit Assistant, with effect from July 1st, to examine the P.W.D. accounts at this office and certify to their correctness before submission to the Treasury. I should be glad to know on what particular date you propose to bring this arrangement into effect.

Sd/- G. E. J. HOWARTH.

CHIEF ACCOUNTANT, P. W. D.

No. 1171/133/5.

AUDIT OFFICE,

Nairobi, 23rd November, 1923.

The Chief Accountant,
Public Works Department,
Nairobi.

Reference your No. 2974 dated 16th instant.

I regret that owing to shortage of staff I am unable to carry out the arrangements proposed, which were only agreed to by me predecessor on condition that my staff was brought up to full strength.

Sd/- M. A. M. Van de Velde.

AUDITOR.

COPY.

THE SECRETARIAT.

Nairobi, 12th December, 1923.

The Hon'ble Treasurer,
Nairobi.

527

RE. ACCOUNTS OF PUBLIC WORKS DEPARTMENT.
Ref. No. S. 19039/8/73 of 27/10/23.

You will observe from my No. S. 19039/8/73 of today's date that a telegram has been sent to the Secretary of State representing the urgency of bringing the Audit Department up to full strength immediately.

2. Government is satisfied that the transfer to the Auditor of responsibility for direct control over Public Works Department expenditure cannot take place until such additional staff is forthcoming. It is hoped in the meantime you will be able to continue to exercise your responsibility in this connection as hitherto.

Sd. J. E. S. W. WICK.

For COLONIAL SECRETARY.

whereby the collection of revenue can be audited in this Head Office as it is an essential side of the Government's finances and is left so long without some independent check is a serious matter for our Department.

4. The most economical means of carrying out these inspections is by proceeding through Provinces by the change of staff and abundance of work at Nairobi preferable to the absence of officers from the Head Office for any considerable length of time, in consequence of which it is only possible to make short tours by motor transport.

Sgd. H.N. Lee

Senior Assistant Auditor.

District Stations	Last visited	Forest Stations	Last visit
Kismayu	Dec. 21	Londiani	not visited
Alexandra Gasha	"	Rongai	"
Serenli	not visited	Mazi Mazuri	"
Nyeri	March 21.	Tusu	"
Port Hall	Oct. 22	West Kenya	"
Meru	Aug. 21	Laikipia	March 22
Eldoret	Dec. 21	North Nakuru	not visited
Kitale	July 21	Nyeri	"
Rumaruti	March 23	Kinambo	June 21
Naivasha	"	Kapsabet	July 21
Nakuru	Feb. 22	Kilifi & Takungu	Aug. 21
Narok	April 21	Tari	Nov. 21
Ngong	July 22	Escarpment	not visited
Mara	April 21	Machakos	"
Haitokitok	not visited		
Kericho	Sept. 22	<u>Quarantine Stations</u>	
Kisii	July 21	Kibigori	Dec. 21
Kapsabet	"	Isiolo	Oct. 22
Woyale	not visited	Kitui	Oct. 21
Marsabit	June 13.		
Wajheir	not visited		
Sankuri	"		
Garba Tula	"		
Malindi & Kilifi	Oct. 22		
Wanga, Shimoni and Gazi	Janry. 23		
Lamu and sub-stations	Oct. 22		
Uda River	"		
Tana Ravine	March 23		
acheib	July 18		
brakwet	"		
abarnet	Nov. 21		
igdyo	not visited		

No. 1189/262/12

Audit Office.

P.O. Box. No. 20, Nairobi

29th November 1952

Hon'ble Colonial Secretary,

Nairobi.

Reference my no. 1174 and 1179/233/5 dated
the 27th instant.

In continuation of the above mentioned
enclosed statements showing the present state of
affairs as regards the auditing of Government
in Nairobi and Mombasa.

As a result of these statements will be
the work is in arrears and will continue to become
so until I obtain sufficient staff to deal with it
as of opinion that all Revenue earning departments
should be regularly inspected.

3. With the exception of the Head Office,
departments have been visited for five or six years
without a special request from the Head of Department
for an audit prior to the departure on leave or resignation
of certain officers in the departments concerned.
you will agree is not satisfactory.

4. The question of outstation inspections and other
proposed prior examination of the Public Works Department
accounts has been fully dealt with in my letter no. 1174
mentioned above.

5. My present staff is engaged as follows:-

N A I R O B I.

Departments	Revenue Last Audited.	Stores Last Audited.
Agricultural Department	December 1922	December 1922.
Armed Forces Department	December 1922	December 1922.
Chief Commissioner's Office	August 1923	535
Deputy Commissioner's Office	August 1923	
Administrative Officer Ex Officio Agent	August 1922	
Director of Education	December 1922	December 1922.
European, Eurasian, & Indian Schools	January 1923	
Finance Department	December 1922	December 1922.
Official Gazette	January 1923	December 1922.
Post and Telegraph Department	October 1923	June 1922.
Physiological & Bacteriological Laboratories	February 1923	December 1922.
Principal Medical Officer	February 1923	November 1922.
Prison Hospital	February 1923	December 19
Private Hospital	February 1923	October 1922.
Police Department	December 1922	
Police Quartermaster	August 1923	August 1923.
Prison Quartermaster	August 1923	August 1923.
Prison Department	February 1923	February 1923.
Survey Department	February 1923	June 1922.
Secretary	January 1923	
Native Affairs Department	February 1923	
Registration of Documents	June 1922	
A.W.D. Ledgers etc.	December 1922	
State Duty Commissioner	April 1923	
Inspector of Weights & Measures	September 1923	
Assessors Bonded Warehouse	May 1923	
Post Office & Telegraphs	July 1923	September 1923.
Medical	December 1922	
Police Department		June 1922.
A. R. 3rd		June 1923.

Departments	Revenue Last Audited	Stores Last Audited.
Administrator & Receiver General	December 1922	
Agricultural Department	March 1923	
Chief Commissioner	December 1922	
Assistant Commissioner	January 1923	
Conservancy Department	December 1922	
Judicial	February 1923	
Mint	June 1923	
Customs	November 1922	December 1922
Marian School	January 1923	
Registry	December 1922	December 1922
Health Office	October 1923	March 1923
Dispensary Hospital	August 1921	
Municipal Hospital	January 1923	December 1922
Immigration Department	December 1922	
<u>Mombasa District Account.</u>	December 1922	
Police	December 1922	December 1922
Post Office	December 1922	December 1922
Telegraph Office	December 1922	December 1922
Mason	February 1923	December 1923
Mombasa Water Supply	February 1923	
Mortgage Office	January 1923	
Registration of Documents	January 1923	
Municipal	December 1922	
Public Works Department	December 1922	
Public Duty	January 1923	December 1922
Mombasa Coast Agency	February 1923	
Controller of Local Clearing Offices	January 1923	
Municipal	December 1922	January 1923

Audit Office.

P.O. Box No. 20. Nairobi.

14th December 1923.

The Hon'ble Colonial Secretary,

N A I R O B I.

537

I have the honour to acknowledge the receipt of your report on his inspection of the Mombasa Harbour, received on the 5th instant.

2. This report reveals the state of affairs, especially

3. I take this opportunity to inform the Government that the Department or the Treasury will be levelled in the near future. Any criticism by the present Government would be fully justified.

W. A. ...

A. I. R. O.

DS.
[Signature]

Chief Commissioner's

Registration of District

Senior Commissioner

In addition

usual for the

Audit of all

in April 1923

auditor from

to April 1923

and when this

ed down at

3. In January

at the

as he has

various

to

1923

1923

and our

again

5.

to Nat

office

in order to

here, the staff

of the

Assistant Auditor.

Senior Clerk

Third Grade Clerk (Old Grades)

Grade 4 grade Clerk.

and if

might be necessary.

accounts regularly in a comprehensive manner.

and Receipts

was Mumbai

is responsible

to withdraw the

and that from

Non-European

April last it was

the 31st of September

a month at this office

Surveys and Stores but

Vanga District

realized that he was only

of most of the accounts

at 2,55,000 for

of course are every Form

to 100 only now, as

Expenditure Accounts are sent

Office this office is only

Stores. In order to

here, the staff

of the

Assistant Auditor.

As you are aware the District Treasury, Mombasa is now quite self contained and so it would be possible to examine all expenditure accounts here instead of having them sent to Nairobi, and I provided for this in the 1924 Estimates and it would tend to efficiency and give general satisfaction if we could arrange to maintain an experienced Assistant Auditor here, as the inspection of the very distant Coast Stations necessitates a prolonged safari, it might be necessary to send a relief Assistant Auditor down here occasionally as if we were doing all the accounts here, the office could not be left too long, but I think I provided in the Estimates for an European Examiner of accounts to be located here also and if that could be arranged it might be possible to dispense with the relief Assistant Auditor.

6. The following are the Coast Stations to be inspected and the date of the last two inspections. The inspection carried out in 1922 of Lamu, Kilifi and Malindi was done by the Assistant Auditor, Zanzibar, as there was no one available in this Colony and the procedure was strongly resented by the Zanzibar Government, who pay for the full time of that Officer.

Kismayu Gohyen Mogadishu etc.	1918	December 1921
Malindi	August 1921	October 1922
Lamu	" "	" "
Kipini	" "	" "
Kilifi	" "	" "
Voi	May 1921	July 1923
Shimoni	1918	January 1923
Sani	" "	" "
Yanga	" "	" "

7. It has now fifteen years ago this office was considered of sufficient importance to justify the maintenance of an

your predecessor and myself that every effort should be made to keep up the staff here. Of recent years, however, owing to shortage of staff, it has not been possible, but I recommend it for your consideration as soon as the staff is available.

(Signed) H. E. Lee.

SENIOR ASSISTANT AUDITOR.

Mombasa. 29. 11. 23.

COPY/DB.