

EAST AFR. PROT.

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REC'D
4 MAY 12

13638

245

Date
912

CASH AND STAMPS
STANDING BOARD OF SURVEY

Asks if Govt Stores should be exempted from survey by these boards for reasons stated. At any time necessary a Board of Survey could be convened specially to examine Govt Stores.

W. Bull

John C. W. Stephens

W. Stephens

2/23

Mr. Read,

May 7

I entirely disagree with this proposal, which would have the effect of casting upon the Auditor the responsibility for the complete verification of store balances - a duty which is outside the functions of an Auditor, as generally understood. On the other hand, stocktaking is clearly an administrative duty, a fact which is recognized and provided for in Colonial Regulation 365, and because the Auditor, in the course of his examination of the Store accounts, is

required

required to make test comparisons between the stock of stores actually in hand and the balances as shown by the Storekeepers' books. (Col: Regt: 374) this requirement should not be regarded as in any way relieving the administration of its separate responsibility. The extent of this responsibility will be more fully appreciated when it is observed that, in 1910-11, the amount expended on "Unallocated Stores" was no less than £72,103 and in view of the fact that the balance of the "Unallocated Stores" account is included amongst the assets of the Protectorate (the amount so included on 31st March 1911 was £20,874) it is, of course, of great importance that the actual existence of stores of the value thus represented should be completely verified. If, therefore, as appears to be the case, it is practically impossible in East Africa to secure this, in the manner provided in Col: Regt: 385 I suggest that the alternative plan of employing a "Stock Verifier" (as is done in the Railway Dept. of N. Nigeria) should be considered. It is undoubtedly the case that the work of a properly qualified Stock Verifier, (whose sole duty would consist of the concurrent and continuous inspection and verification of all stores and store accounts) is very much more reliable and useful than that performed, at fixed periods, by a Board of non-technical officers; and, in a Protectorate like East Africa, where the store transactions are of sufficient magnitude to justify it, I consider that the alternative I have suggested is in many ways the more desirable arrangement.

W. Read
W. Read

is impossible to put the work at the
two Audit Dept. But has not the
the "Board" misunderstood the Regulations
As I read them - Standing Boards of Storekeepers
are not required. It is for each Storekeeper
for Stores: all that is required is that a
Standing Board of Storekeepers should be appointed
shortly after the close of the financial
year, and I presume from this description
this can be done for an indefinite period.

I quite see the necessity for the appointment
of a Stock Verifier, but he is, of course,
not merely a person who should have
tracing authority.

Standing Boards are of course unnecessary,
if Boards of Survey can be appointed when necessary,
especially at the end of each year, and should not be
required to pass by alternative verification, at any
rate at the present time.

W. Read

Reply as at A above
W. Read

121
12633
12

GOVERNMENT HOUSE,
NAIROBI,
BRITISH EAST AFRICA.

EAST AFRICA PROTECTORATE.

April 10th 1912.

No. 245

Sir,

I have the honour to inform you that in accordance with the provisions of Colonial Office Regulation 385 ³³¹ Standing Boards of Survey have been appointed to deal with cash and stamps throughout the Protectorate.

2. I would however ask if Government stores might be exempted from survey by these Boards for the reasons detailed below:-

(a) Nearly all Government stores are either at Mombasa or Nairobi where they are subject to the periodical test and thorough check of the Audit Department. A certain amount of stores have to be kept at out stations where it would be impossible to form a Standing Board and these are examined from time to time by a Board specially constituted for the purpose.

(b) It would be a matter of considerable difficulty to spare the required number of officers for a sufficiently long period to enable a satisfactory survey to be made of stores belonging to Departments such as the Public Works, Agricultural, Veterinary and Medical, which as a matter of fact are

THE RIGHT HONOURABLE
LEWIS HARCOURT, P.C., M.P.
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET, LONDON, S.W.

are also subject to scrutiny by the Audit Department.

3. At any time when necessary a Board of Survey could be convened specially to examine Government stores but I should be glad to have your sanction as a general rule for exemption from survey by the Standing Boards.

I have the honour to be,

Sir,

Your humble, obedient servant.

[Signature]
ACTING GOVERNOR.

For Cash
1863

426

10 June 1912

Mr. Li

DRAFT.

I have the honor to

ack. the receipt of your

check no 245 of the 10th

of April stating that

standing boards of Survey

have been allocated & that

with last stamp

the Post and Engineering

Division please state

amount of

by these boards.

2. In all I have to

inform you that you appear

100 311

100

100 6/6

100

100 7/6

100

100

100

100

100

100

100

100

100

100

100

Col. Regis 551-585

Under that Regis

Standing Board of Regis

are not required to be

in each blank a fr

mons / all that is

required is that of several

boards of Regis should be

afforded to conduct

the necessary examination

Quarterly after the close of

the financial year

Such other rules as may be necessary

to be made from year to year

Regis has been for
at least at Madeira and Montrosa but also
to be done at other places

of the Col. Regis
members will be
subjected

WILL PARSONS