

DOMESTIC

EAST AFR. PROT.
No. 26318

C
26318
RECEIVED
27 JUL 05

Ex-Individual
Audit
1905
5 July
at previous Paper.

(Subject.)

Wakf Commission
Audit of Accounts

Two copies of copies with Local Auditor regarding. He has been inf^d that he may assist account of Comm^r approves. Suggests question of remuneration sh^d be referred to Comm^r for report.

(Minutes.)

Copy, duplicate set of one, to Comm^r for report - & inf. the A.O. that there has been done 287.

at once
H. J. R.
28/7

S R

copy (w/ enclos) Comm^r was 2:30 P.M.
Ansd. 2 Sept Com^r 1905

EXECUTIVE AND AUDIT DEPARTMENT.

Victoria Embankment,

LONDON, E.C.

456

25th July, 1905.

263
 Rec^d
 JUL 27 1905

Further correspondence on this subject,
 the above number should be quoted,
 and
 the communication should be
 addressed to
 The Comptroller and Auditor General.

As directed by the Comptroller and Auditor General
 to enclose, for the information of Mr. Secretary Lyttel,
 copies of letters from the Local Auditor of the East
 Africa Protectorate on the subject of the audit of the
 accounts of the Wakf Commission, and asking that some
 remuneration may be allowed for this additional work.

2. In reply to the request in his letter of the 23rd
 ultimo, the Local Auditor has been informed by telegraph
 that he may undertake the audit of these accounts if H.M.
 Commissioner approves of his doing so.

3. With reference to the remuneration, if any, to be
 paid for this additional work, I am to suggest that the
 question should be referred to the Commissioner for his
 opinion and for any recommendations he may be good enough
 to make.

I have the honour to be,

Sir,

Your obedient Servant,

J. C. King.

Under Secretary of State,
 COLONIAL OFFICE.

COPY.

LETTERS FROM THE LOCAL OFFICE OF THE SECRETARY TO THE GOVERNMENT
DATE TO THE COMPTROLLER AND AUDITOR GENERAL

No: 33/68.

1905

Sir,

I have the honour to acknowledge your letter of the 27th inst. for your information a copy of a letter from the Secretary of the Wakf Commission, dated 27th inst. their accounts to the Comptroller and Auditor General for a yearly audit of the same in future, and of a copy thereof, and to the Comptroller and Auditor General in the matter. I would respectfully ask you to be informed whether I may be anticipated in any way in the work, having regard to the fact that these accounts bear the same relation to the Wakf Commission as those of the Madras Wakf Commission, for the audit of which a yearly allowance is sanctioned.

I have, etc.

(Sd) R.C.F. ...

Local ...

33/68.

Madras, 23rd June, 1905.

Sir,

In continuation of my No: 68 of the 27th inst. asking permission to audit the Wakf Commission accounts, I have the honour respectfully to ask you would cable your instructions in the matter, as the Wakf Commission accounts are somewhat urgent. It has occurred to me also that the name "Wakf Commission" might not be understood by you, as it is an Arabic word signifying a pious gift or endowment. It is the custom for rich Arabs at their death to leave more or less large sums of money for the enjoyment of the poor belonging to their particular sects. To prevent the misapplication

application

misapplication of these funds by unscrupulous persons, the Government have appointed a Commission to administer them, the Secretary of which receives an allowance of £50 per annum.

I have, etc;

(Sd) H.C.E. Barnes.

Local Auditor.

ENCLOSURES TO LETTER NO: 33/68 OF 22/6/05.

Copy.

Mombasa, June 21st 1905.

Sir,

The Wakf Commissioners Regulations of 1900 call for the accounts of the Commission to be audited by the Local Auditor, I have the honour to request that you will be good enough to audit the accounts to the 31st December last, and afterwards to arrange for a yearly audit at the end of each calendar year.

I have, etc;

(Sd) G.E. Powter,

Secretary, Wakf Commission.

The Local Auditor.

Local Audit Office,

Mombasa, June 21st 1905.

No: 68.

Sir,

In answer to your letter dated June 21st requesting me to audit the Wakf Commission accounts up to 31st December 1904, and also to arrange for a yearly audit of the same. I have the honour to point out that as these accounts are entirely separated from the Government Accounts, I can only undertake the work with the sanction of the Comptroller and

Auditor

Auditor General, to whom I am writing on the subject by this mail. I would also point out that, in the case of the Nairobi Municipality, whose accounts are required under the regulations to be audited by the Local Auditor, and which accounts are also separated from the Government accounts a special remuneration is allowed.

I have, etc;

(Sd) H.C.E. Barnes.

Local Auditor.

The Secretary,

Waki Commission.

Mombasa.

... the of ... State ...
Africa Order in Council, 1907 and Article 11 of ...

THE COMMISSIONERS' REGULATIONS

WHEREAS considerable property in the ...
and whereas it is desired that the ...
of such property or any part thereof ...
improperly used and for insuring the ...
reference, I, Arthur Henry Hardinge, Her Majesty's Commissioner and
for the East Africa Protectorate, do hereby make the following
accordance with Article 11 of the East Africa Order in Council,
1907, and my successors, are hereby declared to be
in the name of the East Africa Order in Council,
1907, the four persons following, namely:

1. The persons named in the Schedule to these Regulations and their successors are hereinafter referred to as the Commissioners.
2. No person shall be appointed to the office of Commissioner unless he has been recommended by Her Majesty's Commissioner for the East Africa Protectorate, and no person shall be removed from the office of Commissioner unless he has been recommended by Her Majesty's Commissioner for the East Africa Protectorate.
3. The appointed Commissioner shall be subject to the approval of Her Majesty's Commissioner for the East Africa Protectorate.
4. The Commissioners shall have a common seal and shall be capable of suing and being sued in their corporate capacity.

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6. The Commissioners shall keep a register of all Wakf property, and every trustee of a Wakf is hereby required to register the same with the Commissioners within two months from the application of these Regulations. In the portion of the East Africa Protectorate in which the Wakf is to take effect, the Wakf shall be administered by a trustee who will be charged, and he shall be liable to a penalty not exceeding £50 for failure to comply with this requirement.

The Commissioners may call upon the Trustees of any Wakf to satisfy them that the property is being properly administered, and may summon any person who has control of Wakf property to produce any document or book of accounts relating to such property that may be in his possession.

No contract relating to Wakf property hereafter entered into by a trustee shall have any validity without the sanction of the Commissioners.

8. In any case where there appears to be no properly constituted trustee of a Wakf, or where a trustee appears to be acting in an improper or unauthorized manner, the Commissioner may apply to the Chief Native Court (hereafter called the Court), and if the Court shall find there is no authorized trustee, it shall make an order declaring that the property has vested in the Commissioners, or if it is of opinion that any duly authorized trustee is not administering the Wakf in a proper manner, it may remove the trustee and either appoint another or other trustees in his place, and may make an order vesting the property in the Commissioners.

9. The Commissioners shall in all cases administer Wakf properties under their charge in strict accordance with the intentions of the founder of the Wakf, provided that such intentions are lawful and capable of being carried out.

10. In cases where (a) such intentions cannot be carried out, or (b) where any surplus revenue remains after fulfilling the intentions of the founder, the Commissioners may, with the sanction of the Court, apply such original property or such surplus revenue for such good or charitable purposes on behalf of the Muhammadans as may appear desirable.

11. Where it appears to the Commissioner in any case that the intentions of the founder of the Wakf cannot reasonably be carried into effect, and that it is according to expedient that the property or some portion thereof should be sold, the Court may, on the application of the Commissioners, order a sale thereof, and the proceeds of such sale shall be applied as provided by the foregoing section (§ 9).

12. All property of deceased Muhammadans natives to which no claim can be established shall vest in the Commissioners, but no such property shall be handed over to the Commissioners without the sanction of the Court.

13. The Commissioners shall keep accounts of all properties and funds dealt with by them, which shall be from time to time audited by the local auditor.

14. The Commissioners may, with the approval of Her Majesty's Commissioner and Consul General, make Rules for the conduct of their business, and generally for giving effect to these Regulations.

15. These Regulations may be cited as "The Wakf Commissioners' Regulations" and shall apply to such portion or portions of the East Africa Protectorate, and to such portion or portions only as Her Majesty's Commissioner and Consul-General may, by public notification from time to time direct.

(Signed) ARTHUR H. HARDINGE,
Her Majesty's Commissioner and Consul-General.

Approved:
(Signed) SALISBURY.

It is hereby notified, under Article 15 of these Regulations, that they shall apply to such portions of the East Africa Protectorate as are under the sovereignty of His Highness the Sultan of Zanzibar.

(Signed) ARTHUR H. HARDINGE,
Her Majesty's Commissioner and Consul-General.

Mombasa, September 4, 1900.