

X

1929

15694

X

1929

15694

KENYA

CO 533/388

ANNUAL ABSTRACT ACCOUNT, 1927.

Previous

15374/28

Subsequent

1594
(1928)

X	1594
Room 29	175
Mr. Allen	175
Mr. Munro	175
Room 7A	295
Room 24	295
Room 32	225
	225

1.- DIRECTOR OF COLONIAL AUDIT.

17 APRIL, 1929.

Submits in duplicate, certified copies of the
Annual Abstract Account of Kenya for 1927,
together with his report thereon.

Duplicate of copy sent earlier to DAG
PP for info ref. v 10837/27

6/10/28
L. T. M. S. A.

A. Hartley Smith

17/5/28

Enclosed. Reg'd & 927 64

Replies to be dealt with in detail!

as proposed

L. M. Miller

17/5/28

acc'd

18/5/28

above

2 To Gov. 366. w/ ref enclos 6/1- 22 MAY 1928
A/

3

RECEIVED
18 APR 1929
O.O.L. OFFICE

East African Dept.,

In accordance with Rule 39 of the
Departmental Instructions of the Colonial
Audit Department I submit herewith (in dupli-
cate) certified copies of the Annual Abstract
Account of Kenya, for the year 1927, together
with my report thereon.

A. J. Harding

Director of Colonial Audit.
17th April, 1929.

Ld under S. 366. H. 22 MAY 1929

4

KENYA.

ANNUAL ABSTRACT ACCOUNT, 1927.

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of Kenya for the year ended the 31st of December, 1927.

As certified thereon, the above mentioned Account together with the Statement of Assets and Liabilities on the 31st of December, 1927, has been examined under my directions.

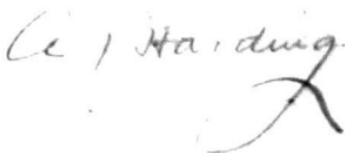
2. The questions which arose in the course of examination have been satisfactorily settled as far as possible, but a few points in connection with the Accounts for this and the previous years still await final settlement.

3. The provisions of Colonial Regulation No. 272 are not being complied with, as it is noted that Special Warrants for expenditure during 1927 to the total of £16,500 were issued after December 31st 1927.

4. The Statement of Assets and Liabilities as at the 31st of December records an asset of £70,538 in respect of the balance of Unallocated Stores in the Public Works Department. The Auditor informed me that the Store accounting in this department was in a very unsatisfactory state and that, in consequence, the asset appearing in the Statement of Assets and Liabilities was not capable of complete verification. I understand, however, that a reorganisation of the stores and store accounting in the department was undertaken in the year 1928.

(2)

5. I attach a list of misallocations admitted by the Treasurer and discovered too late for adjustment within the year of account.



Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

17th April, 1929

APPENDIX I.

Colony and Protectorate of Kenya. Annual Abstract Account, 1927.

Statement Showing the Total Receipts and Payments in the Year 1927.

RECEIPTS	Amount Estimated. £	Actual Receipts. £	More than Estimated. £		Less than Estimated. £		PAYMENTS	Amount Appropriated. £	Actual Payments. £	More than Appropriated. £		Less than Appropriated. £	
			s	cts	s	cts				s	cts		
Balance on 1st January, 1927		211,008.542											
HEADS OF REVENUE													
Customs and Excise	761,250	681,551	17	49,28	2	47							
Postage, Telegraphic and Telephone Services	808,407	591,669	21	50,17	1	51							
Municipal Revenue, etc.	119,903	109,669	10	10,79	1	79							
Telephones	149,644	185,009	19	14	18	25							
Carriage of Government Departments	43,780	54,001	60	10,00	1	00							
Revenue from Govt. Property and Buildings	2,000	1,000	1	00	1	00							
Banking Services	1,190	1,000	1	00	1	00							
Other Departmental Revenue	36,500	32,159	10	10	80								
Total Revenue	1,189,253	879,792	31	52	20,259	11	58	8,761	12	29			
Net Income		20,855	9	56									
Total Receipts	1,189,253	879,792	9	56	20,259	11	58	8,761	12	29			
EXPENSES													
Public Debt Funded							36,000	34,277	0	00			
Rent and Interest on H.H. the Sultan of Zanzibar							16,000	16,000	0	00			
Police and Garrison							93,000	89,132	14	41			
His Excellency the Governor							16,081	15,213	6	41			
Conference of East African Governors							1,188	1,188	1	00			
Secretary and Legislative Council							21,248	22,204	0	04			
Official Gazette and Printing							24,923	24,408	13	46			
Extraordinary							26,264	24,791	9	47			
Administration							300	152	14	04			
Treasury							24,126	21,417	14	51			
Customs Department							4,000	3,650	0	00			
Audit Department							12,059	11,771	2	44			
Judicial Department							3,736	3,429	4	92			
Native Affairs Department							9,979	9,500	0	00			
Police Department							14,713	13,800	1	03			
Postage Department							16,444	15,301	0	02			
Education Department							140,963	130,205	13	77			
Minerals Department							128,563	114,509	0	00			
Native and Colonial Department							140,000	135,229	0	00			
Extraordinary							1,650	2,250	0	00			
Administrative Department							14,643	13,204	2	21			
Extraordinary							1,650	2,250	0	00			
Finance Department							34,400	31,207	1	68			
Land Department							9,029	8,430	7	21			
Manufactures Services							12,884	12,040	1	04			
Interest							17,110	16,006	16	63			
Police Works Department							102,480	100,903	1	01			
Reserves							5,000	5,000	0	00			
Trade Information and Patents Bureau							5,000	5,000	0	00			
Total Revenue Expenditure							247,006	235,118	2	40	12,233	13	09
Net Decrease											14,948	16	00
Expenditure of Loans and Advances													
for Roads							131,710	131,710	13	41			
Architects' Estimate of Kenya £143,009							7,72						
Investment Charge Due							10,183	4	43				
to the Fins.							10,183	4	43				
Estimation of the Kenya Railways Building and Construction of Bridges in Nairobi													
Additional Railways							1,000,000	1,000,000	1	00			
Capital Investments, etc.							32,724	31,800	1	24			
Advances from Loans							1,000,000	1,000,000	1	00			
Advances from Credit Agents (Overdraft)							1,000,000	1,000,000	1	00			
Interest from Loans							1,000,000	1,000,000	1	00			
Advances from the Building of Roads							1,000,000	1,000,000	1	00			
Commercial Loans							1,000,000	1,000,000	1	00			
Commercial Loans							1,000,000	1,000,000	1	00			
Depositing Investments - Savings Bank							1,000,000	1,000,000	1	00			
Mutual Life Works Fund							1,000,000	1,000,000	1	00			
Recoveries Invested - Savings Bank							10,000	10,000	0	00			
Recoveries Invested - Merchant General, A. & K. M. W. Works Fund							10,000	10,000	0	00			
Recoveries Invested - Merchant General, B. Works Fund							10,000	10,000	0	00			
Deposits							1,000,000	1,000,000	1	00			
Commercial Investments							1,000,000	1,000,000	1	00			
Loans to Local Bodies							1,000,000	1,000,000	1	00			
Unclaimed Stores K.A.R. Native							20,400	19,400	1	20			
Investments for Direct Trade							1,000,000	1,000,000	1	00			
K. A. R. Clothing Reserve Fund, London							130,416	12,416	1	40			
Investment Standing Funds £100,000 (1924)							100,000	100,000	1	00			
Standing Fund £100,000 (1924)							100,000	100,000	1	00			
Interest on the Banking Fund £5,000 (1924)							125,024	16	24				
Interest on the Banking Fund £5,000 (1924)							16,457,571	15	40				
Balance brought down		211,008	5	42									
Total		17,084,802	2	10									

Set up in Japan
 National Bank of India, Ltd (in
 Register General's Office) 2,377 10 00
 Register Superior Court of
 Law of Kenya 6,129,941 6-40
 Register Superior Court
 of Kenya, Mombasa 4,752 19 40
 Justice Board and Office Fund 4,425 0 00
 District Board of Health, Mombasa 1,192 19 30
 Standard Bank of South Africa
 Interest in compensated balances
 £1,000,000 0 00

Interest in
 1. Bank 4,94,323 0-87
 2. Native Reserve Chest 4,325 1-98
 3. Banks 4,14,041 0-09

Total ▲

I certify that this Account has been examined under my directions and subject to the observations contained in my Report, is correct.

C. J. Harding

Examined
 W. H. SMITH,
 Auditor

R. CLIFTON GRASSMUS
 Treasurer

3rd May, 1928.

MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1927.

Amount Shs. Cts.	Charged to.	Should have been charged to.
442.50	Administration, Native Areas, Northern Frontier Agent, Personal Emoluments.	Administration, Native Areas, Other Charges, Northern Frontier, Rations to Staff.
1006.25	Secretary and Legislative Council, Personal Emoluments.	Miscellaneous Services, Statistical examination of Selected Native Areas.
207.41	Military, 3rd K.A.R., Upkeep of Buildings.	Military, 3rd K.A.R. Personal Emoluments.
27.00	H.E. the Governor, Other Charges, Lighting.	Public Works Extraordinary, Furniture for New Buildings.
127.99	Police, Other Charges, Carriage of Goods.	Administration General, Native Areas, Other Charges, Local Transport and Travelling.
121.99	Do. Do.	Military, Supply and Transport Service, Local Transport and Travelling.
25.24	Do. Do.	Do. Do.
12.25	Military, K.A.R., Other Charges, Arms Equipment, etc.	Military, K.A.R. Reserve, Uniforms and Ammunition.
15.00	Administration General, Native Areas, Other Charges, Travelling Allowance.	Administration General, Native Areas, Local Transport and Travelling.
140.00	Administration General, Native Areas, Other Charges, Local Transport and Travelling.	Administration General, Native Areas, Other Charges, Travelling Allowance.
154.00	Administration General, Native Areas, Other Charges, Local Transport and Travelling.	Administration General, Native Areas, Travelling Allowance.
12.86	Agricultural Department, Veterinary Administrative and Executive Division, Other Charges, Carriage of Goods.	Agricultural Department, Veterinary Administrative and Executive Division, Other Charges, Local Transport and Travelling.
280.00	Education, South African, Other Charges, Maintenance and Purchase of Materials.	Education Extraordinary, Native Industrial Training Depot, Equipment.
2.00	Gr. Treasury, Personal Emoluments.	Gr. Licences, Duties, Taxes, etc. Fines and Forfeitures.
60.00	Gr. Sale of Government Property, Stores.	Gr. Licences, Duties, Taxes, etc. Native Registration.
450.	P.W. Extraordinary.	P.W. Department.
2659.5.0.	Agriculture - local transport and travelling.	Agriculture Extraordinary.

MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1927.

Amount Sha. Grs.	Charged to:	Should have been charged to:
442.50	Administration, Native Areas, Northern Frontier Agent, Personal Emoluments.	Administration, Native Areas, Other Charges, Northern Frontier, Rations to Staff.
1006.25	Secretariat and Legislative Council, Personal Emoluments.	Miscellaneous Services, Statistical examination of Selected Native Areas.
207.41	Military, 3rd K.A.R., Upkeep of Buildings.	Military, 3rd K.A.R. Personal Emoluments.
27.00	H.M. the Governor, Other Charges, Lighting	Public Works Extraordinary, Furniture for New Buildings.
127.99	Police, Other Charges, Carriage of Goods.	Administration General, Native Areas, Other Charges, Local Transport and Travelling.
121.99	Do. Do.	Military, Supply and Transport Service, Local Transport and Travelling.
25.24	Do. Do.	Do. Do.
12.25	Military, K.A.R., Other Charges, Arms Equipment, etc.	Military, K.A.R. Reserve, Uniforms and Ammunition.
15.00	Administration General, Native Areas, Other Charges, Travelling Allowance.	Administration General, Native Areas, Local Transport and Travelling.
140.00	Administration General, Native Areas, Other Charges, Local Transport and Travelling.	Administration General, Native Areas, Other Charges, Travelling Allowance.
154.00	Administration General, Native Areas, Other Charges, Local Transport and Travelling.	Administration General, Native Areas, Travelling Allowance.
12.86	Agricultural Department, Veterinary Administrative and Executive Division, Other Charges, Carriage of Goods.	Agricultural Department, Veterinary Administrative and Executive Division, Other Charges, Local Transport and Travelling.
292.50	Education, Arab and Chinese, Other Charges, Maintenance and Purchase of Materials.	Education Extraordinary, Native Industrial Training Depot, Equipment.
2.00	Gr. Treasury Personal Emoluments.	Gr. Licences, Duties, Taxes, etc. Fines and Forfeitures.
60.00	Gr. Sale of Government Property, Stores.	Gr. Licences, Duties, Taxes, etc. Native Registration.
250.	P.W. Extraordinary.	P.W. Department.
2650.3.0.	Agriculture - local transport and travelling.	Agriculture Extraordinary.