

X

1929

KENYA

X

1929

15694

C0533/388

15694

ANNUAL ABSTRACT ACCOUNT, 1927.

Previous

15374/28

Subsequent

15941

(1925)

X. Sa

Room 29

17/5
17/5

in 2000

W. W. W. W. W.

17/5

Room 7A

29/5

Room 24

22/5

Room 32

22/5

3

22/5

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

Duplicate of report and accounts to ^{P.A.G.}
L.F. for info. ref. v. 10837/27

Attention sent
17/5/28

to *Tahyasa*

Tahyasa P.S. 5 of 927

refers to no difficulties in detail!

as proposed

L.V. Miller

17/6/28

acc'd

18 2/2
almanac

2 To Gov. 366. w/1st order 4/1-

22 MAY 1929

td

A/1-

RECEIVED
18 APR 1929
COL. OFFICE

3

East African Dept.,

In accordance with Rule 39 of the Departmental Instructions of the Colonial Audit Department I submit herewith (in duplicate) 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.

1. See memo to Gen. 366-41. 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.

C. J. Harding

Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

17th April, 1929

Balance Sheet as at 31st December, 1927

Assets	Liabilities
<p>Fixed Assets</p> <p>Land and Buildings</p> <p>Plant and Machinery</p> <p>Investments</p> <p>Reserves</p>	<p>Capital</p> <p>Reserves</p> <p>Provisions</p> <p>Other Liabilities</p>
Total	Total

Examined
W H SMITH,
Auditor

10th June 1928

R. CLIFTON GRANNUM
Treasurer
7th May, 1928

Part II - Loans Granted

Name of Borrower	Amount	Term	Rate
...
Total

Examined
W H SMITH,
Auditor

10th June 1928

R. CLIFTON GRANNUM
Treasurer
7th May, 1928

Part III - Loans Repaid

Name of Borrower	Amount	Term	Rate
...
Total

Examined
W H SMITH,
Auditor

10th June 1928

APPENDIX II

Statement of Surplus and Deficit Account as at 31st December, 1927.

Particulars	Debit	Credit
Surplus at 1st January 1927		...
Income	...	
Expenses	...	
Surplus at 31st December 1927		...

Examined
W H SMITH,
Auditor

10th June 1928

R. CLIFTON GRANNUM
Treasurer
7th 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	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.E. the Governor, Other Charges, Lighting.	Public Works Extraordinary, Furniture for New Buildings.
127.97	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.
232.22	Education Arab and African, Other Charges, Maintenance and Purchase of Materials.	Education Extraordinary, Native Industrial Training Depot, Equipment.
2.00	<u>Gr.</u> Treasury, Personal Emoluments.	<u>Gr.</u> Licences, Duties, Taxes, etc. Fines and Forfeitures.
50.00	<u>Gr.</u> Sale of Government Property, Stores.	<u>Gr.</u> Licences, Duties, Taxes, etc. Native Registration.
250.	P.W. Extraordinary.	P.W. Department.
2659.3.0.	Agriculture - local transport and travelling.	Agriculture Extraordinary.

MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1927.

Amount Sha. Qrs.	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.E. the Governor, Other Charges, Lighting.	Public Works Extraordinary, Furniture for New Buildings.
127.29	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.
12.56	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	Cr. Treasury Personal Emoluments.	Cr. Licences, Duties, Taxes, etc. Fines and Forfeitures.
60.00	Cr. Sale of Government Property, Stores.	Cr. Licences, Duties, Taxes, etc. Native Registration.
250.	P.W. Extraordinary.	P.W. Department.
2659.3.0.	Agriculture - local transport and travelling.	Agriculture Extraordinary.