

any ground for
instituting an enquiry
into the ^{management} conduct of the

European Hospital at

Nairobi, such as that

asked for by Miss Sanku.

3. That case Miss D.

to be performed upon

her arrival in this

country

1911

EAST AFRICA

8704

18 MAR

8704

G. 88
No.

Date.

February

Previous Paper.

8702
10

SYSTEM OF ACCOUNTING FOR LIVESTOCK

Asks that the adoption of such northern African method may be reconsidered as it is considered that it is unsuitable for the E.A.F. Explains present system and asks that it may be allowed to continue.

W. Stephenson

Any objection

4.2 R

8/11

W. Had.

I prefer the N. Africa procedure, the principle underlying which is I think the correct one, but the circumstances are probably not of sufficient importance to insist upon an entire change in a system which, at any rate, has stood the test of experience and proved practical. If the livestock be sold or used within a reasonable time of its receipt the final results under either system would be much the same and the only objection of any consequence that I foresee in connection with the E. Africa procedure would arise in the event of excessive accumulations of unutilised

W. 1809-10
1110 A.A.W.

Subsequent Paper

Use of stock occurring. Subject therefore to care being
taken to prevent this, as far as may be possible, and as
the requisite understanding appears to be concluding
sentence of para 8 of the Deed. I should be disposed
in the circumstances to acquiesce in the maintenance
of the existing procedure.

(Sd)
1887

Yr. ~~at~~ ~~to~~ ~~the~~ ~~same~~ ~~of~~
M. Stephenson's minute

at one.

H. J. R.

1/11

C O
8704 285

GOVERNMENT HOUSE,
NAIROBI,
BRITISH EAST AFRICA.

EAST AFRICA PROTECTORATE.

February 11th 1911.

No. 65

Form

*4/10
before
12/11*

Sir,

I have the honour to refer to Lord Crewe's despatch No. 720 of the 25th of November last and to ask that the adoption of the Northern Nigerian method of dealing with livestock, by this Protectorate may be reconsidered.

2. By this system the cash account is adjusted by transfers to a "Revenue Suspense" account which in its turn is balanced by transfers to expenditure any profit or loss being allocated monthly to final heads.

3. I am of opinion that the arrangement in question is not very well suited to this Protectorate on account of the fluctuating prices and the prevalence of cattle disease.

4. The system of accounting for livestock now in force in this Protectorate has been in vogue for many years and I have the honour to ask that it may be retained.

5. I enclose herewith a specimen form of the livestock account rendered monthly by each station; transfers to Revenue are not made until the livestock

THE RIGHT HONOURABLE
HERBIV HARCOURT, F.D., F.R.S.,
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET, LONDON, S.W.

has been received when the actual cash proceeds are then credited to the proper head of Revenue.

6. This system is also admirably suited for the transfer of livestock between Departments. In the case of stock received in lieu of cash in payment of taxes or fines, the proper Heads of Revenue are credited and the Department concerned debited with the cash equivalent; in the case of confiscated or looted cattle the stock would be valued when handed over, and transfer entries made in the accounts.

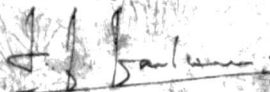
7. The Treasurer who has an experience of livestock accounts extending over a period of 15 years informs me that this system is most satisfactory both from the point of view of the receiving officer who has to account for the livestock and from that of the Treasury and Audit Departments who have to keep a check on the transactions.

8. As the detail of accounting has only arisen out of a question of principle which can be equally easily met under our system as under that of Northern Nigeria, I have the honour to request that the present method may be maintained, it being understood that Departments will be debited for the full value of any livestock handed over to them.

I have the honour to be,

Sir,

Your humble, obedient servant,



ACTING GOVERNOR.

to result upon an
entire change in
the system which
has hitherto
proved practical
in the past rather
than the rest of
reference ^(in the S.P.A.) of the
livestock be sold or
used within a reasonable
time of its receipt, the
final results under either
system will be much
the same, and the
only objection of any
consequence that I can
see arising in connection
with the procedure
adopted in the S.P.A. would
arise in the event
of excessive accumulations.

L.

of unorganized livestock
accumulating 299

3. Subject, therefore,
to care being taken
to prevent such
accumulations, as far
as may be possible,
and on the definite
understanding that a dept.
will be debited ^{with} the
full value of any livestock
handed over to them,
I approve of ^{the} your
maintenance ^{of} the
existing procedure.

L. H. H.

REGISTERED NO.

8407/11 601?

NOTICE TO BINDER.

PLEASE LEAVE SPACE HERE FOR INSERTION OF 6 SHEETS.

From

Gov. by

Date

13th

Subject

Rescue from drowning

(Paper not available at time of binding.)