

KENYA COLONY AND PROTECTORATE



COLONIAL AUDIT DEPARTMENT

A N N U A L R E P O R T

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COLONIAL AUDIT DEPARTMENT
ANNUAL REPORT FOR THE YEAR 1932

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COLONIAL AUDIT DEPARTMENT

ANNUAL REPORT, 1932

A.—Manner in which the Accounts have been Kept
and Rendered.

Subject to the comments contained in this Report, the accounts have been kept and rendered in a satisfactory manner. The Treasurer's accounts for the year were closed on March 22nd, 1933, and the Annual Abstract Account and Statement or Assets and Liabilities were signed by him on April 29th, 1933, and submitted for audit on May 3rd, 1933. The audit was completed and the statements certified on June 22nd, 1933, but the complete account for transmission to the Director of Colonial Audit was not received until July 25th, 1933.

3. One thousand, one hundred and seven queries were raised on the accounts of the year. The following table shows the office of origin and the number issued :—

Head Office.66-2
Mombasa Branch Office	70
P.W.D, " "	280
K.A.R. " "	43
G.P.O. " "	40
Police " "	38
Forestry " "	14

Total 1,107

Of this total 26 queries are outstanding but 10 have been received and await verification only. There are no queries outstanding in respect of previous years* accounts.

3. No cause for complaint has arisen regarding the manner in which queries have been dealt with,

4. Instances still occur where necessary information is not supplied to this department, but as the result of action taken by Government on representations from this department very considerable improvement has been observed.

5, A list of outstanding queries is enclosed. Enclosure

A

Self-accounting Departments.

6. The number of self-accounting departments was increased during the year under review from three to six. The following departments are now on a self-accounting basis :—

Public Works, General Post Office, Customs. Police, Military and Forestry.

7. The accounts of these departments are rendered direct to the Audit Department for examination, and are incorporated in the Treasurer's books without Treasury examination, on the certificate of the Auditor. The audit staff required to deal with the examination of these accounts works entirely in the office of the department concerned and to that extent can be considered as branch offices of the Audit Department.

8. The accounts of all six self-accounting departments have been kept and rendered in a satisfactory manner, but owing to retrenchments in staff, in the Public Works Department in particular, one of the main requirements of the Secretary of State, i.e. that an efficient internal check exists in the self-accounting department, is not being complied with. To all intents and purposes the internal check no longer exists in the department referred to.

B.—Authorities for Expenditure,

Enclosure B. 9. A schedule is enclosed showing the position regarding the authorities for the expenditure appearing in the accounts.

10. The authorities for loan expenditure - have been verified.

C.—Control of Expenditure.

11. The improvement reported in last year's annual report has been maintained and the control now exercised over expenditure is satisfactory.

12. The schedules of additional provision referred to in paragraph 11 of last year's report have been submitted to Legislative Council and the Secretary of State in accordance with the amendment to Colonial Regulation 281 and the difficulty experienced in 1931 has been eliminated by the submission of the schedules to Council without alteration.

D.—Control and Collection of Revenue,

13. The check on Revenue at Headquarters mentioned in paragraph 15 of the 1931 report has worked well on the whole, but a certain amount of time is wasted on the system of quarterly counterfoil returns which is at present in force. Before the check is working as efficiently as it should, it will

be necessary for a system of returns of all unused counterfoils on hand at the end of each month to be adopted. The question is under discussion with the Treasurer.

14. Considerable improvement has been made in the printing and binding of hut and poll tax tickets and also in the quality and design. No complaints similar to those referred to in paragraph 17 of the 1931 report regarding these tickets have been brought to the notice of this office.

15. It is probable that a certain amount of revenue is being lost in respect of aircraft landing fees. As stated in last year's report this department can carry out little or no check on this source of revenue.

16. An amount of £1,146-16-62 has been recovered as the result of audit queries and representations. Expenditure to the extent of .£600 per annum was saved to Government as the result of a point raised in an audit query giving rise to the question of the liability of the Municipal Councils of Eldoret and Nakuru for paying part of the cost of the public health staff employed in those Municipalities. After correspondence and enquiry Government decided that a sum of £300 should be paid by each Municipal Board in respect of the year 1933, and the consolidated grants to the above mentioned Municipal Boards were accordingly reduced by £300 in each case.

E.—Checks Against Irregularity and Fraud.

17. The checks against irregularity and fraud are adequate and subject to the subsequent paragraphs of this report have proved satisfactory during the year. It must be borne in mind however, that no matter how adequate a system of check may be, the degree of its application is entirely a matter of staff. In view of the very drastic staff reductions in many departments it is not unreasonable to suggest that this degree has of necessity decreased.

18. Burglaries and thefts still continue and during the period under review a number of cases have been reported to this office. The following were some of the offices involved. Kabete Veterinary Laboratory, Government African School, Kericho, Survey Office, Nairobi, Veterinary Department, Gilgil, and the Postal Agent at Maragua Railway Station.

19. In the case of the Veterinary Laboratory the office safe was removed from the building and opened, resulting in a loss to Government funds amounting to £128. The precaution of cementing in the safe to prevent its removal was

not taken in this instance as it was of larger dimensions than those referred to in Treasury Circular No. 29 of 1929, paragraph 3 (2) of which states "that when the office is in a station where there is a District Treasury, all safes the measurements of which are less than 18" x 12" x 10" should be cemented in if the nature of the building permits." It is understood that a fresh safe has been supplied which has been cemented in. The loss has been written off under S. Warrant No. 13 of 1933, and the covering sanction of the Secretary of State has been received.

20. The loss at the Government African School, Kericho, comprised Government stores valued at approximately £10.

21. In the case of the Survey Department the loss was confined to Sh. 11 in cash and a partly used Miscellaneous Receipt Book.

22. At Gilgil Veterinary Office the loss was negligible so far as Government cash was concerned, the actual amount involved being Sh. 7/15. Several used, one partly used and one unused Miscellaneous Receipt books were also contained in the stolen Cash box. The loss has been written off under the authority of the Governor.

23. An amount of Sh. 73/77 postal cash stolen at Maragua Railway Station was made good by the Station Master who acts as postal agent.

24. A loss of Native Council cash amounting to £5-12-0 occurred in North Kavirondo. The thief was apprehended and as the result of his trial was sentenced to 3 years' hard labour. It was suggested that the amount be written off, but no information as to the action taken has yet been supplied to this office.

25. The existence of counterfeit coins in circulation has been proved and criminal proceedings have taken place and a conviction obtained. A small loss of cash amounting to Sh. 17 in respect of suspected counterfeit coins was written off under the authority of the Governor. All revenue collectors have been warned. Enclosure C.

P.—Arrears of RevenNUe.

Enclosure C. 26. In accordance with the instructions of the Director of Colonial Audit, a statement, as complete as possible, of the arrears of revenue as at 31st December, 1932, has been compiled from the returns rendered by officers charged with the collection of revenue, and is attached hereto.

27. As a result of action taken by the Treasury on representations from this Department some improvement has been made in the manner in which these returns have been rendered. There are, however, still too many cases where the returns have to be queried and returned to the officer concerned for amendment.

28. Hospital fees and Laboratory fees to a total of approximately .£5,357 have been written off in respect of the year 1932, under authority delegated to the Director of Medical and Sanitary Services or that of the Secretary of State, in those cases where the individual amount involved is over £100. This very considerable write-off is composed largely of hospital bills which patients have been unable to pay, or reductions, for good cause, in the amount of the original bills.

29. Arrears of School fees amounting to £722-3-0 due in respect of children or residents of Uganda and Tanganyika attending Government schools in this Colony, were written off under the authority of the Secretary of State conveyed in his despatch No. 257 of 19th April, 1933.

30. It will be observed that the total of Arrears of Revenue as compared with the figure shown in the 1931 report has increased by approximately ,£6,420.

31. The main increases are under the following items :--

- (a) Hospital Fees.
- (b) Stand Premia.
- (c) Fines and Forfeitures.
- (d) Survey and Registration, Nairobi.

G.—Store Accounts.

32. Generally speaking, store accounting in Government Departments has been satisfactory during the year.

33. A committee was appointed by Government under the chairmanship of the Deputy Auditor to investigate the system of storekeeping in force with a view to reporting upon the possibility, in the interests of economy, of the amalgamation of some or all stores, etc.

34. The committee was appointed in August, and its report was in the hands of Government early in November. 1932. Various recommendations were put forward, which have been receiving the attention of Government, and four of them were embodied in the report of the Expenditure Advisory Committee which was published early in the current year.

35. Owing to the restriction of Government activities during the year stocks of stores carried have tended to decrease. This is illustrated by a comparison between the balance of Unallocated Stores Public Works Department on hand at 31st December, 1931, and that on hand at 31st December, 1932, as under :—

Balance on hand 31-12-31	...	£44,592 8 47
Balance on hand 31-12-32	...	£34,717 10 44
		<hr/>
Decrease	..	£9,874 18 03

36. The practice of purchasing considerable quantities of stores locally still continues.

H.—Annual Programme of Work.

37. The annual programme of work as sanctioned by the Director of Colonial Audit has been completed with the exception of the inspection of remote stations in the Northern Frontier and Turkana Provinces. Isolated stations and schools in the Veterinary, Forestry and Education Departments are inspected as opportunity offers, but it has been found impracticable and uneconomical to detail an officer to carry out inspections of this nature when such stations are situated at a distance from the headquarters of a district. The institution of the check of revenue at headquarters replaces to some extent the necessity for the regular inspection of such small departmental branches.

38. As reported in last year's annual report it is becoming increasingly difficult to keep the work of the department up-to-date. The reduction of staff in other departments together with the total abolition of the Treasury Examination Division has thrown a very great deal of extra work on to this Department with the result that that portion of the Audit staff which deals with Treasury accounts has been working overtime (unpaid) from October, 1932, to date, in order to try and get up-to-date with the work, and it appears to be inevitable that the proper supervision over branch offices and the maintenance of a regular programme of inspection of out-stations will suffer. The latter is one of the most important functions of this department and it will be regrettable if any curtailment of the programme in this respect becomes necessary.

39. Additional work will have to be carried out by this department in 1933 as a result of the introduction of the new measures of taxation, and also by the amalgamation of the Tanganyika Territory General Post Office with that of Kenya and Uganda.

J.—Annual Abstract Accounts and Supporting Statements.

40. The existence of the assets has been verified in the usual manner, subject to the usual comment that annual boards were not held on some of the smaller offices, Post Offices, etc. The annual board of survey on the cash in the hands of the District Commissioner, Thika, was held on December 30th, 1932, instead of after the close of business on the last day of the year. Consequently the figure submitted by the Board did not agree with that included in the Statement of Cash Balances.

41. The statement of Assets and Liabilities as at 31st December, 1932, includes the entire unexpended balance of each loan with the exception of £30,892-7-38 in respect of the 1927 £5,000,000 loan, which is included in the balance at the credit of the Capital Account of the Kenya and Uganda Railways and Harbours.

42. The item of £8,895, "Supplementary Sinking Fund" which appears as a liability in the statement of Assets and Liabilities shows an increase of £3,943 as compared with the figure appearing at 31st December, 1931. This increase is commented on by the Treasurer in paragraph 40 of his report for the year 1932. The excess of liabilities over assets in this fund is due to the fact that the Crown Agents did not receive instructions to invest the further sum until after their December accounts had been closed. The amount is therefore included in the cash balance and is shown as invested in the Crown Agents' quarterly statement for March, 1933. As a result of representations by this Department it is hoped that arrangements will be made in future whereby the amount received will be invested before the close of the year.

43. Included in the item "Advances" which appears in the statement of Assets and Liabilities is an amount of £3,582 15 83 in respect of Uganda Government "Disallowances." This sum is composed of two items (a) £1,534-9-92 and (b) £2,048-5-91 being debits raised by Uganda Government on account of the Human Trypanosomiasis Research

Institute and Military Extraordinary buildings respectively, which the Kenya Government has declined to accept pending a decision from the Secretary of State in respect of (a), and agreement being reached between the two Governments concerned in respect of (b).

44. It will be observed that the item of £12,621-15-02 shown in the 1931 balance sheet under "Advances—Famine Relief Measures," has disappeared from the 1932 balance sheet, similarly the asset of £477 which appeared last year under "Loans to Local Bodies—Trans Nzoia District Council." does not appear as an asset in 1932. Both these items have been liquidated during the year.

45. A new item appears on the Assets side of the statement of Assets and Liabilities, under "Machinery and Plant Suspense Account", £2,811-5-29. This amount was included in 1931 under "Miscellaneous Advances" but upon this department pointing out that it was more in the nature of a suspense account, the question was referred to the Secretary of State who sanctioned its continuance as such. The item is accordingly shown separately in the 1932 Balance Sheet (see paragraph 57 of this report).

46. Another new item which has been shown separately in the Statement of Assets and Liabilities as at 31st December, 1932, is the "Indian Troop Fund," £169-12-02.

47. As regards the asset of £106,377-1-42 in respect of "Advances Central Agricultural Advances Board" it will be observed that the figure has increased by £11,343-10-00 as compared with that appearing in the balance sheet as at 31st December, 1931.

48. The scheme, which at its inception in June, 1930, was intended to be a purely temporary measure has now been in existence for three years and the amount advanced has steadily increased. The collapse of prices of agricultural produce in the world markets, as well as the ravages of insect pests and drought, has resulted in repayments of capital and interest rapidly falling off, and there appears to be little likelihood of any substantial reduction in the outstanding amount for some time to come. There is however very little doubt that Government will be faced with considerable loss in respect of this scheme, but no estimate of the amount involved can be given at present. Sanction has been received to write off £2,956-18-12 in respect of the year 1932.

49. The asset of £128-8-38 in respect of "Turkana Tax Suspense Account" represents the balance of sheep and goats on hand at the 31st December, 1932, and has been verified from the statement furnished by the District Commissioner, Lodwar.

50. The figures of £111,459-19-95, £4,204-9-30 and £425-9-05 representing loans to the maize, wheat and barley industries respectively, remain as in last year's Balance Sheet with the exception of a small increase of £69-5-50 in the case of the first named loan. As stated in paragraph 48 of the Treasurer's report these amounts represent sums advanced to the several industries in respect of railway freight and port charges in connexion with the 1929-1930 crops, and also on account of the special export subsidy with regard to the 1930-1931 maize crops.

Under Ordinate No. 17 of 1931. provision is made whereby the Governor may declare from time to time the price of a bag of maize, free on rail at a main line station, and it is further provided that these loans shall be repaid by a cess on each bag for export, of half the amount by which the price so fixed by the Governor exceeds seven shillings and twenty-five cents. The refund of these loans therefore appears to be entirely dependent on the improvement in the prices of agricultural produce. On present indications there appears to be little hope that the price of maize will reach the minimum of Sh. 7/25, and any repayment is therefore improbable in the near future.

Unallocated Stores.

51. The figures of £34,717-10-44, £19,959-11-91 and £546-17-53 representing the balances of stores on hand with the Public Works Department, General Post Office and King's African Rifles (Rations) respectively, have been reconciled with the actual stock of stores on hand at 31st December, 1932. and the departmental figures. Copies of the Annual Stock Balance Sheets, together with reconciliation statements have been forwarded to the Director of Colonial Audit.

52. The remainder of the items in the Statement of Assets and Liabilities call for no comment.

53. The excess of assets over liabilities as at 31st December, 1932, amounts to £252,033-14-87, but as will be seen from paragraphs 47 and 50 of this report £222,467 of this sum is tied up in assets which are not at the moment realizable.

K.—Errors of Classification Appearing in the Accounts as Rendered.

Enclosure D. 54. A statement is enclosed showing misallocations admitted by the accounting officer too late for adjustment.

L.—Points Brought to Notice in Previous Reports.
Paragraph 25 of 1931 Report.

55. The fraud at the Resident Magistrate's Court, Nakuru, which involved a loss of £25 from public funds was reported to the Secretary of State in despatch No. 2 of January 4th, 1933, and the write-off was sanctioned by him in despatch Kenya No. 167 of 8th March, 1933.

Paragraph 37 of 1931 Report.

56. The question as to the disposal of the interest paid by participants, on advances from the Agricultural Advances Board, was referred to the Secretary of State who stated that in his opinion it was reasonable to charge the overhead expenses of the scheme against these receipts, and that any balance should be credited to general revenue. An adjustment was accordingly passed transferring an amount of £2,632 to revenue. Such adjustments will be passed quarterly in future.

Paragraph 38 of 1931 Report.

57. The decision of the Secretary of State approving the continuance of a Suspense Account was conveyed in his despatch Kenya 595 of 12th August, 1932. The item now appears as a separate asset in the statement of Assets and Liabilities (see paragraph 45).

Paragraph 45 of 1931 Report.

58. No settlement of this matter has yet been reported to this department, and a copy of the agreement has not yet been received.

Paragraph 46 of 1931 Report.

59. No further information has been received in this office regarding the disposal of this question, other than the comments included in paragraph 49 of the Treasurer's report.

Paragraph 51 of 1931 Report.

60. A start has been made by the Treasury in collecting and indexing data upon which the Central Revenue Registry will be based.

Paraphrased 4 of Enclosure B to 1931 Report.

61. The Supplementary Appropriation Ordinance, 1931, was passed by Council on 29th July, 1932, and assented to by the Governor on 18th August, 1932. Notice of non-disallowance was published in the Official Gazette, November 1st, 1932 (Government Notice 714).

M.—General.

62. After very considerable correspondence extending over 2 years it has been established that Government incurred a loss of approximately £160 in the collection of water and conservancy rates on behalf of the Municipality, from individual occupants of Government Asiatic quarters in Nairobi.

The loss arose owing to the quarters in question being built on the block system and could not each be supplied at the time with a water meter.

Government therefore collected a fiat rate from individual occupiers which was designed to cover the full amount payable monthly to the Municipal Council in respect of conservancy and water services to the block of quarters.

It was eventually found that the flat rate charged, i.e. Sh. 10 per month, had not been sufficiently high to cover the disbursements made by Government and in view of the fact that the inadequacy of the flat rate was not discovered in time to enable the difference to be collected from the occupants of quarters over the period concerned, it was recommended to the Secretary of State in despatch Kenya 598 of 14th December, 1932, that the loss be accepted as a charge against public funds. This proposal was agreed to by the Secretary of State in his despatch Kenya No, 49 of 19th January, 1933.

63. At the request of the Chief Native Commissioner the accounts of the Kiambu Native Producers Co-operative Society were audited by this department, it was originally proposed that a focal firm of accountants should be employed to carry out the audit required by law, but owing to the financial circumstances of the Society the necessary provision for the payment for the services of such a firm could not be provided.

64. Arising out of an audit inspection of the Land Office, Mombasa, it was observed that Government, should have been reimbursed from time to time out of the income of the Ali bin S'alim Trust Fund in respect of certain expenditure on the

Arab School at Malindi, but that no reimbursements had in fact been made for the years 1929-1931. The matter was taken up with the Director of Education and after considerable correspondence between that officer and the Secretary to the Trust, this department was requested by the trustees to audit and certify a statement of expenditure covering the period 1929 to 1931. This work was carried out and an amount of £2,988 11 17 was eventually paid to Government during the year under review.

A. BRAGG,
Acting Auditor,
Colony and Protectorate of Kenya.

Colonial Audit Department.

Nairobi.

31st July, 1933.

Enclosure A

STATEMENT OF OUTSTANDING QUERIES, 1932

Query No.	Date	Subject
332	16-2-33	Rail fares of Mrs. Bond, nurse and servant.— R
333	"	Rail fare of personal servant of Mr. W, McGeagh.— R
334	"	Freight on luggage of Mr, W. McGeagh. — R
406	11-3-33	Agricultural Department—demurrage charges.
442		European School, purchase of sausages.
511	10-5-33	Purchase of petrol from Government Coast Agent,
518	12-5-33	Motor licence on International Truck—Habit Ahmed— R
525	16-5-33	Outstanding drafts.— R
528	17-5-33	Debit balances not recovered.
534	22-5-33	Part payments of additional Non-native Poll Tax.— R
558	26-5-33	Kipini returns of counterfoil forms.— R
571	2-6-33	Salary of Mr. W, V. Weir.— R
582	5-6-33	Refund of travelling expenses of Mr. O. Desai.
585	6-6-33	Purchase of petrol.
607	16-6-33	Purchase of blankets for station hands.
6Q9	17-6-33	Wages paid to African domestic staff.
612	20-6-33	Outstanding credit balances.— R
614	If	Deposit account—Submit reconciliation statements,— R
615	20-7-33	Shares of pensions payable by other Governments.
616	"	Pension paid to Mrs, A. Alidina Visram.
617	"	Pension paid to Mr, J. H. S. Noon.
618	"	Pension paid to Mr. V. H. Kirkham.
619	"	Pension paid to Mr. C. J. Kahmbatta.
620	"	Gratuities to Prisons staff.
621	"	Uganda share of pension—Customs officials.
622	"	Pension paid to Miss Stollard.

R—Denotes received in office,

Enclosure D.

AUTHORITIES FOR EXPENDITURE, 1932.

1. Original Estimates.
 - (a) Passed by Legislative Council on 9th December, 1931.
 - (6) Approved by the Secretary of State's telegram of 15th February, 1932. Confirmed by despatch No. 171 of 29th February, 1932.
2. Appropriation Ordinance (No. 54 of 1931).

Passed by Council on 15th December, 1931. Non-disallowance notified in the Supplement of the Official Gazette dated 22nd March, 1932.
3. Schedules of Additional Provision.
 - No. 1 for a sum of £7,321. Forwarded to the Secretary of State under Kenya despatch No. 405 of 29th August, 1932. Approved by the Secretary of State in despatch No. 2 of 21st November, 1932.
 - No. 2 for a sum of £44,827. Forwarded to the Secretary State under Kenya despatch No. 405 of 29th August, 1932. Approved by the Secretary of State in despatches No. 2 of 21st November, 1932, and 6th March, 1933.
 - No. 3 for a sum of £17,148. Forwarded to the Secretary of State under Kenya despatch No. 7 of 16th January, 1933. Approved by the Secretary of State in despatch dated 6th March, 1933.
 - No. 4 for a sum of £40,662. Forwarded to the Secretary of State under Kenya despatch No. 65 of 26th May, 1933. Of this sum £32,656 had been previously approved by the Secretary of State in despatch dated 6th March* 1933. sanction for the balance of £8.006 not yet received.
 - No. 5 not yet submitted.
4. Supplementary Appropriation Ordinance.

Bill published in Official Gazette of 4th July, 1933, for £85,332-0-71. Not yet passed by Council.

STATEMENT OF ARREARS OF REVENUE AS AT 31ST DECEMBER, 1932

Enclosure C

	1926	1927	192B	1929	1930	1931	1932	Total	Total
	SA. cts.	SA. cts.	SA. cts.	SA. cts.	SA. cts.	SA. cts.	SA. cts.	SA. cts.	£ sh. cts.
Hospital Fen	363	363 40	11,277 77	17,757 26	20,789 52	38,138 53	85,531 63	174,221 11	8,711 1 11
Laboratory Fees					90 00	780 00	6,880 50	7,750 50	387 10 50
Hire of Government Motor Vehicles					12 50	68 25	194 50	275 25	13 15 25
Prison Industries—									
Nairobi							194 74	194 74	9 14 74
Kisumu							25 50	25 50	1 5 50
Kericho							30 00	30 00	1 10 00
Kabete Reformatory							2,785 15	2,785 15	139 5 15
Gazette and Printing						8 00	190 00	198 00	9 18 00
Telephone Revenue, G.P.O.					30 10	830 25	1,440 00	2,295 35	114 15 35
Forest Dept., Seed, Plant and Timber Sales								74,155 13	(a)3,707 15 13
P.W.D. Water Supply—									
Kisumu..							31,151 16	31,151 16	1,557 11 16
Eldoret							200 75	200 75	10 0 75
Machakos							497 41	497 41	24 17 41
Nyeri							237 77	237 77	11 17 77
Gilgil							929 87	929 87	46 9 87
Kericho							373 76	373 76	18 13 76
Water Boring							664 50	664 50	33 4 50
Police (E.A.S.P.C.A.)..							17,152 86	17,152 86	857 12 86
Veterinary Fees							2,500 00	2,500 00	125 0 00
Veterinary Research Lab.						1,700 00	6,081 76	6,081 76	304 1 76
School Hoarding and Tuition Fees							250 00	1,950 00	97 10 00
Eastleigh Township Rates								66,252 24	(b)3,312 12 24
Land Rents—								1,102 08	(c) 55 2 08
Eldoret					11 00	1,083 50	4,443 42	5,537 92	276 17 92
Kitale				72 00	252 30	1,852 33	9,514 34	11,690 97	584 10 97
Rumuruti				954 60	2,899 80	3,725 33	12,023 60	19,603 33	980 3 33
Kisumu-Londiani				136 03	4,892 45	8,138 30	23,820 20	36,986 98	1,849 6 98
Nyeri					2,240 50	5,110 96	7,351 46	7,351 46	367 11 46
Nairobi				5,127 48	2,894 55	5,197 10	10,685 88	23,905 01	1,195 5 01
				B 00	409 60	2,249 59	12,944 30	15,611 49	780 1149

(a) This includes arrears from 1929-32.

(b) This includes arrears from 1928-32.

(c) This includes arrears from 192+-32.

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A D D

STATEMENT OF ARREARS OF REVENUE AS AT 31ST DECEMBER, 1932—(continued)

Enclosure C

	1926	1927	1928	1929	1930	1931	1932	Total	Total
	<i>Sk. cts.</i>	<i>Sk. cts.</i>	<i>Sh. cts.</i>	<i>Sk. cts.</i>	<i>Sk. cts.</i>	<i>Sk. cts.</i>	<i>Sk. cts.</i>	<i>Sk. cts.</i>	<i>£ sk. cts.</i>
Land Rents <i>continued</i> —				8,200.00					
Machakos					959 20	4,787 45	14,942 05	20,689 50	1,034 9 50
Kericho							1,652 32	1,652 32	82 12 32
Eldama Ravine ..							270 00	270 00	13 10 00
Mombasa							194 00	194 00	9 14 00
Kilifi					216 00	1,265 79	6,207 62	7,473 41	373 13 41
Stand Premia—						243 22	3,386 12	3,845 34	192 5 34
Kisumu-Londiani							198 00	198 00	9 18 00
Nakuru ..					39,760 00	75,176 60	79,634 60	154,861 20	7,743 1 20
Rumuruti						41,740 00	64,835 21	154,535 21	7,726 15 21
Nyeri						594 45	9,463 01	10,057 46	502 17 46
Nairobi						1,220 00	5,052 00	6,272 00	313 12 00
Machakos						15,882 25	28,379 35	44,261 60	2,213 1 60
Naivasha						2,762 00	2,762 00	5,524 00	276 4 00
Mombasa						1,472 00	1,786 40	3,258 40	162 18 40
Eldoret ..						1,600 00	1,600 00	3,200 00	160 00 00
Fines and Forfeitures—							16,516 00	16,516 00	825 16 00
Kyambu							21 00	21 00	1 1 00
Naivasha							6,204 00	6,204 00	310 4 00
Kisii							500 00	500 00	25 0 00
Agricultural Department—							9,868 00	9,868 00	493 8 00
(Locust Destruction) ..						9,910 70	15,739 07	15,739 07	786 19 07
Conservancy Fees ..							1,088 50	1,088 50	54 8 50
Land and Registration Court,								987,851 76	49,392 11 76
Mombasa								229,629 40	1,481 9 40
Survey and Registration,								18,984 86	(e) 949 4 86
Nairobi									
Grand Total								1,236,466 02	61,823 6 02

(d) This includes arrears from 1916-32.

(e) This includes arrears from 1927-32.

STATEMENT OF MISALLOCATION TOO LATE FOR ADJUSTMENT IN 1932

Enclosure D

Query No.	Allocated	Amount	Correct Allocation
		Sh. cts.	
209/32	ADMINISTRATION—Provincial Administration—Nyanza Province—Conservancy	138 00	PUBLIC WORKS EXTRAORDINARY—Miscellaneous—Minor Works.
369/32	ADMINISTRATION—Provincial Administration—coast Province—Local Transport and Travelling	99 00	ADMINISTRATION—Provincial Administration—Coast Province—Upkeep of Boats and Launches.
392/32	REVENUE 11.—Licences, Duties, Taxes, etc.—Traders' Licences	20 00	REVENUE II—Licences, Duties, Taxes, etc.—Miscellaneous Licences.
419/32	REVENUE III—Fees and Payments for Specific Services, Fees of Court	30 00	REVENUE II—Licences, Duties, Taxes, etc., Explosives, Gun and Ammunition Licences.
M	REVENUE III—Fees and Payments for Specific Services, Fees of Court	8 00	REVENUE V—Earnings of Government Departments—Gazette, Printing and Stationery.
424/32	EDUCATION—Arab and African—Maintenance and Purchase of Materials	517 50	EDUCATION—Arab and African—Local Transport and Travelling.
430/32	AGRICULTURE—Division of Animal Industry—Veterinary Services (Executive)—Incidentals ..	525 00	AGRICULTURE EXTRAORDINARY—Rabies Campaign.
431/32	REVENUE III—Fees and Payments for Specific Services—Court Fees	2,040 00	REVENUE III—Fees and Payments for Specific Services—Tuition Fees, European Schools.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Allocated	Amount	Correct Allocation
	<i>Sh. cts.</i>	
AGRICULTURE—Division of Plant Industry—Scott Agricultural Laboratories, Coffee and Sisal Services Insectaries—Upkeep and labour	2 00	AGRICULTURE—Division of Plant Industry—Scott Agricultural Laboratories, Coffee and Sisal Services—Upkeep of Laboratories.
ADMINISTRATION—Provincial Administration—Kikuyu Province—Rewards and Rations	36 00	MISCELLANEOUS SERVICES EXTRAORDINARY—Kenya Land Commission Expenditure.
MEDICAL—Carriage of Goods	19 71	MEDICAL—Motor Transport.
MILITARY—Defence Force, Upkeep of Arms and Equipment	67 02	MILITARY—Defence Force, Upkeep of Rifle Ranges and Armouries.
SURVEY AND REGISTRATION—Local Transport and Travelling	3 00	SURVEY AND REGISTRATION—Travelling Allowances.
<i>Credit</i> JUDICIAL—Local Transport and Travelling	52 56	<i>Credit</i> MEDICAL—Local Travelling.
ADMINISTRATION—Native Affairs—Labour Section—Labour Camps	96 00	ADMINISTRATION—Native Affairs—Labour Section—Conservancy of Labour Camps
REVENUE VI—Revenue from Government Property and Royalties—Rents of Lands	576 68	REVENUE VI—Revenue from Government Property and Royalties—Rent of Buildings.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Allocated	Correct Allocation
ADMINISTRATION—Provincial Administration—Nyanza Province—Expenses of Tribal Police	ADMINISTRATION—Provincial Administration—Nzoia Province—Expenses of Tribal Police.
<i>Credit</i> REVENUE I 11 - Fees and Payments for Specific Services Infectious Diseases Hospital—Fees Nairobi Municipality ..	, <i>Credit</i> REVENUE III—Fees and Payments for Specific Services—Hospital Fees.
<i>Debit</i> REVENUE III—Hospital Fees	' <i>Debit</i> REVENUE III—Infectious Diseases Hospital, Nairobi Municipality,
EDUCATION—Administrative—Carriage of Goods	EDUCATION—Arab and African—Local Transport and Travelling.
ADMINISTRATION—Provincial Administration—Kikuyu Province—Local Transport and Travelling	GAME DEPARTMENT—Ivory and Confiscated Trophies.
MISCELLANEOUS SERVICES—Repatriation	ADMINISTRATION—Native Affairs—Labour Section—Repatriation.
JUDICIAL—Jurors, Assessors, Witnesses, etc.	MEDICAL—Local Travelling.
REVENUE III—Fees and Payments for Specific Services—Fees of Court	REVENUE II—Licences, Duties, Taxes, etc.—Explosives, Gun and Ammunition Licences.
REVENUE III—Fees and Payments for Specific Services—Market and Cattle Pound Fees'	REVENUE II—Licences, Duties, Taxes, etc.—Miscellaneous Licences.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Query No.	Allocated	Amount	Correct Allocation
		<i>SA. ets.</i>	
483/32	MEDICAL—Carriage of Goods	17 52	MEDICAL—Motor Transport.
455/32	PRISONS—Prisoners' Food	6 60	PRISONS—Detainees' Food.
□#	SECRETARIAT AND LEGISLATIVE COUNCIL—Allowances, etc., to unofficial members of Executive and Legislative Council	294 00	MISCELLANEOUS SERVICES—Commissions of Inquiry Committees, etc.
490/32	REVENUE VI—Revenue from Government Property and Royalties—Mineral Royalties	5 00	REVENUE II—Licences, Duties, Taxes, etc.—Fines and Forfeitures,
495/32	MILITARY—Defence Force—Local Transport and Travelling	90 00	MILITARY—Defence Force—Travelling Allowance.
503/32	MEDICAL—Local Travelling	1,669 50	MEDICAL EXTRAORDINARY—Attendance at League of Nations Conference.
509/32	JUDICIAL—Jurors, Assessors, Witnesses, etc.	6 40	ADMINISTRATION—Provincial Administration—Coast Province—Travelling Allowances.
536/32	PRISONS—Prisoners' Food	21 X	PRISONS—Stores.
538/32	ADMINISTRATION--Provincial Administration— Kikuyu Province—Contingencies	39 00	ADMINISTRATION—Provincial Administration—Kikuyu Province—Local Transport and Travelling.
543/32	*REVENUE XI—Reimbursements—Contributions in lieu of rates, Mombasa (Item 28b)	6,156 66	REVENUE XI—Reimbursements—Mombasa Municipality, on account of Public Health Staff (Item 31).
• See Treasurer's Financial Report under Head XI.			

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Query No.	Allocated	Amount	Correct Allocation
		<i>SA. cts.</i>	
546/32	ADMINISTRATION — Provincial Administration — Coast Province—Local Transport and Travelling	27 60	ADMINISTRATION—General Staff—Local Transport.
543/32	MEDICAL—Upkeep of European Hospital	52 00	MEDICAL—Medical and Surgical Stores.
551/32	LOCAL GOVERNMENT—Contribution to Local Authorities —Mombasa Municipality—Public Health Services ..	180 51	<i>Debit</i> LOCAL GOVERNMENT—Mombasa Municipality—Public Health Services : Sh. 354/33. <i>Credit</i> REVENUE III—Fees and Payments for Specific Services—Infectious Diseases Hospital Fees, Mombasa Municipality: Sh. 174/37.
564/32	ADMINISTRATION—Provincial Administration — Kikuyu Province—Contingencies	31 50	ADMINISTRATION—Provincial Administration—Kikuyu Province—Tools and Implements.
566/32	ADMINISTRATION—Provincial Administration—Northern Frontier Province—Local Transport and Travelling ..	923 59	ADMINISTRATION—Provincial Administration—Northern Frontier Province—Rations to Staff.
573/32	JUDICIAL—Jurors, Assessors, Witnesses, etc.	30 80	MEDICAL—Local Travelling.
ii	JUDICIAL—Jurors, Assessors, Witnesses, etc	118 80	ADMINISTRATION—Provincial Administration—Rift Valley Province—Local Transport and Travelling.
588/32	MEDICAL—Upkeep of European Hospital	17 60	MEDICAL—Medical and Surgical Stores.
589/32	REVENUE 11—Licences, Duties, Taxes, etc.—Fines and Forfeitures	47 02	REVENUE VII—Sale of Government Property—Unclaimed and Confiscated Goods.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Query No.	Allocated	Amount	Correct Allocation
		<i>Sh. cts.</i>	
589/32	REVENUE III—Fees and Payments for Specific Services—Fees of Court	10 00	REVENUE II—Licences, Duties, Taxes, etc.—Trader's Licences.
594/32	REVENUE III—Fees and Payments for Specific Services—Miscellaneous Fees	7 92	REVENUE III—Fees and Payments for Specific Services—Market and Cattle Pound Fees.
597/32	MEDICAL—Local Travelling	6 00	PRISONS—Local Travelling.
608/32	GAME DEPARTMENT—Rewards	12 50	GAME DEPARTMENT—Ivory and Confiscated Trophies.
P.W.D. 202/32	BRANCH OFFICE MISALLOCATIONS : EDUCATION—Indian and Goan—Maintenance and Purchase of Materials	55 84	PUBLIC WORKS RECURRENT—Furniture, Upkeep and Repair of, for Government Bungalows and Offices. P.W.D.—Kitale Water Supply—General Maintenance.
207/32	P.W.D.—Kitale Water Supply—Personal Emoluments ..	1,307 90	
209/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	64 00	P.W.D.—Local Transport and Travelling and Camp Equipment.
211/32	PUBLIC WORKS EXTRAORDINARY—Kapchure River Bridge and Approaches	26 80	P.W.D.—Local Transport and Travelling and Camp Equipment.
217/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	8 00	P.W.D.—Executive Staff—Personal Emoluments.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Query No.	Allocated	Amount	Correct Allocation
		<i>Sh. cts.</i>	
218/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	10 70	P.W.D.—Local Transport and Travelling and Camp Equipment.
220/32	do. do.	10 00	ADMINISTRATION—Provincial Administration—Northern Frontier Province—Rations to Staff.
223/32	do. do.	4 00	PUBLIC WORKS RECURRENT—Tools and Small Plant.
224/32	do. Tools and Small Plant	18 52	P.W.D.—Local Transport and Travelling and Camp Equipment.
225/32	ADMINISTRATION—Provincial Administration — Kikuyu Province—Contingencies	16 45	ADMINISTRATION—Provincial Administration—Kikuyu Province—Local Transport and Travelling.
227/32	AURICULTURE—Veterinary Services (Executive)—Maintenance of Veterinary Quarantine Stations	42 86	AGRICULTURE—Division of Animal Industry—Administrative—Local Transport and Travelling.
228/32	EDUCATION—European Tuition—Maintenance and Purchase of Materials	14 16	PUBLIC WORKS RECURRENT—Maintenance and Minor Improvement of Public Buildings.
229/32	AGRICULTURE—Veterinary Research— Upkeep of Kabete Laboratory	27 00	do. do.
233/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	44 28	P.W.D.—Local Transport and Travelling and Camp Equipment.

STATEMENT OF MISALLOCATIONS TOO LATE FOR ADJUSTMENT IN 1932—(continued)

Query No.	Allocated	Amount	Correct Allocation
		Sh. cts.	
239/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	6 00	P.W.D.—Local Transport and Travelling and Camp Equipment.
250/32	do. do.	60 00	do. do.
256/32	PUBLIC WORKS EXTRAORDINARY—Minor Works..	275 00	do. do.
258/32	P.W.D.—Local Transport and Travelling and Camp Equipment	332 50	PUBLIC WORKS RECURRENT—Tools and Small Plant.
269/32	PUBLIC WORKS RECURRENT—Maintenance and Improvement of Roads and Bridges	139 00	PUBLIC WORKS RECURRENT—Maintenance and Minor Improvement of Public Buildings.
270/32	PUBLIC WORKS RECURRENT—Tools and Small Plant ..	266 00	P.W.D.—Local Transport and Travelling and Camp Equipment.
K.A.R. 40/32	MILITARY—3rd, 4th and 5th Battalions—Local Travelling and Transport of Stores ..	42 85	SUPPLY AND TRANSPORT CORPS—Local Travelling and Transport.
C.P.O. 37/32	<i>Credit</i> (by deduction) MISCELLANEOUS SERVICES—Repatriation	1,2d0 96	REVENUE XI—Reimbursements—Repatriation Expenses.