

connexion with the audit of
 the account of the Uganda Railway
 should be made for the rank of an
 Asst. Auditor. That for Senior
 Asst. Auditor with salary at the rate
 of £400 - £200 - £500 a year as duty
 allowance of £50 a year will cover
 maintenance expenses with the general
 estimate for 1915-16

EAST AFR. PROT.

58417

C C
 58417
 Recd
 Recd 20 DEC 1914

Asst. Colonial Auditor

Annual Abstract Account 1913-14

1915

18 Dec.

Last previous Paper.

2 Dec 1914

Submitted with report & Certificate

Copy of Annual Abstract Account to be sent to the Secretary of the East Africa Protectorate
 18 Dec 1914

~~W. Lambert~~

Mr. Read,

With reference to Rule 62 of the Colonial Audit Department Instructions I append a copy of the Annual Abstract Account of the East Africa Protectorate for 1913-14, duly certified as examined, together with my report thereon (in triplicate). I regret that, owing to pressure of current work, this formality has been so long delayed.

Copy of Annual Abstract Account
 together with report of
 W. Lambert]
 18 Dec 1914

[See here

Copy of each one to C. + A. G.
 + to Treas. for info. 1914
 at once.

A/C's Dept to see

b. J. R.
 21/12/14

Next subsequent Paper

EAST AFRICA PROTECTORATE.

— 10: —
ANNUAL ABSTRACT ACCOUNT, 1913-14.

C
55417

Rec^d
No^o 2026215

— 10: —
REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of the East Africa Protectorate for the year ended 31st March, 1914.

— 10: —
As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st March, 1914, has been examined by officers acting under my directions.

2. Any questions which have arisen in the course of examination have been satisfactorily settled, as far as possible, but a few points still remain outstanding.

3. Certain errors of classification, which are included in the Account as rendered, were brought to notice and admitted by the Treasurer too late for adjustment, but with the following exceptions, they were of minor importance:

£19:0:1 credited to Revenue Head I, "Customs", instead of to Revenue Head VI, "Post and Telegraphs."

£11:1:0, credited to Revenue Head IV, "Fees of Court" instead of to Revenue Head III, "Licenses, Excise and Internal Revenue."

£2:13:0, credited to Revenue Head X, "Miscellaneous", instead of to Expenditure Head XVIII, "Military Expenditure".

£1:9:8, charged to Head III, "Governor", instead of to Head IV, "Secretariat".

£12:12:0, charged to Head XV, "Hospitals and Dispensaries",

pensaries". instead of to Head XIV, "Medical Departments."

£4:18:0, prematurely charged to Head XXII(b), "Busoga Railway", on account of leave pay not actually paid until 1914-15.

£7:7:8, prematurely charged to Head XXII(c), "Uganda Railway Marine (Busoga Section)" on account of leave pay not actually paid until 1914-15.

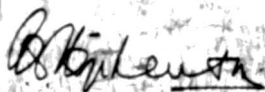
4. The necessary adjusting entries in connection with the Imperial Grant of £375,000, referred to in paragraph 3 of my report for last year, have been duly made in this account.

5. The expenditure on the Thika Tramway to the 31st March, 1914, as recorded in the Statement of Loan Expenditure furnished by the Treasurer, amounted to a total sum of £63,273, which exceeds by £3,273 the amount originally allocated to this undertaking out of the Imperial Grant of £250,000.

6. I append a statement of abandoned claims and of losses of cash and stores which were written off within the year.

7. The balance of Public Works Unallocated Stores on the 31st March 1914, as recorded in the Statement of Assets and Liabilities (218,752:4:7), was £8,752:4:7 in excess of the authorised standard stock.

8. The question relating to certain arrears of revenue in 1909-10, mentioned in paragraph 5 of my report for last year, and to similar arrears in subsequent years still await settlement.



Director of Colonial Audit.

13th December, 1915.

EAST AFRICA
Statement showing the Total Receipts and

RECEIPTS	Amount	Actual Receipts		More than Estimated		Less than Estimated		
	Estimated	£	s. d.	£	s. d.	£	s. d.	
Balance on 1st April 1914	...	290,992	1 8	...	...	...	...
HEADS OF REVENUE								
... Wheat and Light...	110,440	138,637	9 4	28,197	3 4	...	...
... and Internal...	1,500	1,364	9 4	84	9 4	...	...
... Payments...	280,228	285,622	1 8	5,394	1 8	...	...
... and In...	27,000	32,157	18 8	5,157	18 8	...	...
... for Acti...	12,500	12,226	...	...	...	...	...
... 32,500	41,728	18 10	...	...	...	...	...
... 500,000	546,175	15 3	46,175	15 3	...	...
... 16,500	11,348	9 2	...	...	...	...
... 15,000	9,515	8 9	...	...	...	...
... 8,000	23,144	9 4	15,144	9 4	...	...
... 8,500	14,000	9 9	...	...	...	...
... 5,500	14,147	8 5	...	...	...	...
... 4,100	4,118	11 40	...	...	...	...
... 264,000	1,389,711	17 7	1,125,711	17 7	...	...
... 7,000	67,000	8 5	18,100	8 5	...	...
Total Revenue	971,000	1,128,788	1 8	157,788	1 8	18,720	9 8	
... 1,487,700	...	...	...	...	...	...	...
... 47,000	...	...	...	...	...	...	...
... 375,000	...	...	...	...	...	...	...
Total Loans	422,000	...	...	...	...	...	...
Total including Loans	1,393,000	...	...	...	...	...	...
... 289,104	...	...	...	...	...	...	...
... 395,408	...	...	...	...	...	...	...
... 2,784	...	...	...	...	...	...	...
... 1,830,218	...	...	...	...	...	...	...
... 30,750	...	...	...	...	...	...	...
... 1,207	...	...	...	...	...	...	...
... 607,518	...	...	...	...	...	...	...
... 437,388	...	...	...	...	...	...	...
... 790,000	...	...	...	...	...	...	...
... 344	...	...	...	...	...	...	...
Total	1,373,776	...	...	...	...	...	...

Examined,

W. A. KEMPE

Acting Auditor.

Nairobi, 24th September, 1914.

I, the undersigned, declare that to the best of my knowledge and belief no part of the Expenditure contained in this Account has been incurred without the authority of the Lords-Commissioners of the Treasury in cases where such authority is required.

Henry Lambert
Accounting Officer.

Colonial Office,

PROTECTORATE.
Expenditure in the year, 1913 to 1914.

HEADS OF EXPENDITURE	Amount	Actual Payments		More than Estimated		Less than Estimated	
	Estimated	£	s. d.	£	s. d.	£	s. d.
Rest and Interest to H. H. the Sultan	17,000	17,000	0 0	...	...	...	...
Pensions	9,973	9,578	11 8	...	...	...	...
His Excellency the Governor	8,046	8,478	10 11	432	10 11	...	...
Secretary	6,068	5,894	15 5	...	...	...	...
Official Gazette and Printing	4,450	4,446	19 9	...	...	...	...
Provisional Administration	108,698	106,372	19 9	2,326	19 9	...	...
Do Special Expenditure	2,303	1,550	1 1	...	...	...	...
Treasury	9,851	9,851	24 9	...	...	...	...
Customs Department	16,820	16,627	23 4	...	...	...	...
Post and Marine Departments	5,778	4,855	19 10	...	...	...	...
Do Special Expenditure	2,335	2,369	18 4	3,111	18 4	...	...
Audit Department	4,082	4,082	19 4	...	...	...	...
Legal Departments	16,734	16,096	9 9	...	...	...	...
Police	41,354	40,978	9 1	...	...	...	...
Prisons	13,749	13,977	11 11	228	11 11	...	...
Do Special Expenditure	2,855	2,356	15 11	...	...	...	...
Medical Departments	37,147	32,859	15 15	4,288	15 15	...	...
Hospitals and Dispensaries	17,189	17,331	11 11	142	11 11	2,408	11 11
Education	8,126	8,277	17 9	...	...	...	...
Military Expenditure	8,054	6,999	16 0	1,055	16 0	...	...
Do Special Expenditure	50,296	48,627	9 9	1,669	9 9	...	...
Miscellaneous Services	475	4,615	18 11	1,544	18 11	...	...
Post Offices and Telegraphs	40,088	42,793	15 6	2,705	15 6	...	...
Do Special Expenditure	3,100	2,199	6 4	2,005	6 4	...	...
Miscellaneous Expenditure	308,798	281,897	4 10	26,901	4 10	...	...
Do Special Expenditure	4,000	33,281	4 7	29,281	4 7	6,161	11 10
Colonial Railways	16,500	11,348	2 2	...	...	9,414	18 3
Colonial Railway Station (Bonga)	19,332	9,917	7 5	...	...	...	...
Public Works Department	37,897	32,146	1 10	5,751	1 10	...	...
Agricultural Department	21,840	9,556	4 4	...	...	...	...
Forest Produce Dept	3,324	3,693	1 2	369	1 2	...	...
Labor Department	378	326	10 10	...	...	...	...
Survey Department	26,188	26,483	14 3	295	14 3	...	...
Land Office	2,276	2,354	11 2	78	11 2	...	...
Public Works Department	22,604	22,641	14 7	37	14 7	...	...
Do Accounts	29,680	33,200	8 9	3,520	8 9	...	...
Do Extraordinary	63,281	76,608	12 2	13,327	12 2	1,091	4 8
Abolition of Slavery	5,500	4,826	15 2	...	...	593	10 8
Coast Land Settlement	11,408	10,542	19 8	...	...	866	10 8
Loan Charges	12,880	13,734	10 10	...	...	...	...
Special Expenditure for Magal	14,000	43,258	11 2	29,258	11 2	...	...
Total Expenditure	1,010,639	1,115,899	11 3	105,260	11 3	25,937	9 7
Loan Services (£250,000)	11,199,652	13 6	...	...	...	...	...
Loan Services (£27,000)	3,219,031	15 9	...	...	...	...	...
Total Loan Services	345,884	9 3	...	...	...	...	...
Total including Loan Expenditure	1,461,783	...	...	...	...	...	...
Advances	729,985	8 7	...	...	...	...	...
General Unclassified Stocks	224,903	18 5	...	...	...	...	...
Trade Goods	4,832	...	...	...	...	...	...
Expenses	1,614,707	18 8	...	...	...	...	...
General Post Office, London	31,128	7 10	...	...	...	...	...
Union of South Africa	2,018	10 9	...	...	...	...	...
Africa and Remittance	467,995	14 9	...	...	...	...	...
Deposits	416,010	7 3	...	...	...	...	...
Investments	355,000	...	...	...	...	...	...
Imposts	944	7 11	...	...	...	...	...
Balance of Cash on hand at 31st March, 1914	5,280,985	10 0	...	...	...	...	...
Total	3,778,738	5 2	...	...	...	...	...

HENRY P. ESPIE,

Acting Treasurer.

Nairobi, 4th August, 1914.

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

H. P. Espie
Director of Colonial Audit.

Director of Colonial Audit.

APPENDIX I.

EAST AFRICA PROTECTORATE.

Statement of Total Receipts and Expenditure,
for 1913-14.

EAST AFRICA PROTECTORATE.

Statement of Assets and Liabilities as on 31st March, 1914.

LIABILITIES.	£	s.	d.	ASSETS.	£	s.	d.
Subsidiary Coinage	8,965	0	7	Advances	2,560	0	7
General Post Office, London	1,819	17	10	General Unallocated Stores Public Works	48,752	4	7
Drafts and Remittances	3,650	10	4	General Unallocated Trade Goods	1,704	2	7
Sundry Deposits	41,898	14	7	Suspense	69,433	3	6
Deposits on account of Savings Bank	48,473	70	9	Generals' Post Office Union of South Africa	232	5	2
Excess of Assets over Liabilities				Investments	52,000	0	0
Ordinary Estimates of the Protectorate	£310,480-16-0			Cash lent as interest On account of Savings Bank	£5,000-0-0 £47,000-0-0		
Loan of £375,000				Cash	327,732	5	5
Unexpended Balance £155,908-4-				Treasury and Branch Treasuries	£25,590-13-1		
Less Amount overpaid on the 1st instalment (£47,000) of the loan				Grower Accounts	£3,360-13-7		
of £230,000				Subsidiary Accounts	£53,162-19-9		
£ 79,882-1-4	392,046	6	9	Total	469,434	1	10
Total	469,434	1	10				

Examined,

W. A. KEMPE

Acting Auditor

Nairobi, 24th September, 1914

HENRY P. ESPIE,

Acting Treasurer.

Nairobi, 4th August, 1914.

APPENDIX II.

EAST AFRICA PROTECTORATE.

Statement of Assets and Liabilities as on 31st March, 1914.

RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED MARCH 1914.

Month	Department	Stores		Animals		Claims	Abandoned	Theft or Fraud			Authority	Remarks
		Details	Value Rs.pts.	Details	No.	Description		Amount Rs.pts.	Articles	Rs.			Cts.
Jan. 1913	P.C. Nairobi							Cash	1000	00		
Feb. 1913	Education								24	71		
April 1913	P.C. Nairobi	Tools										
Do.	Treasury					Excess payment difference in (2nd class fly. V instead of inter)	21 87					
Do.	Do.						9 61					
Do.	P.C. Nairobi	Tools										
Do.	Revenue	Tent fly & sheet										
Do.	Do.	W. Bottles										
Do.	P.C. Mombasa	Steel Pan										
Do.	Agricultural					Difference in a	3 44					
Do.	Treasury					irrecoverable amount	21 00					
Apr 1913	P.C. Nairobi			Ox	1							
Do.	Medical							Knives & spoons				
Do.	P.C. Kisumu					Arrears of rent	1 50					
Do.	P.W.D.	Stores	1 00									
Do.	Treasury					Arrears	49 53					
Do.	Medical					Hospital fees	7 00					
Do.	Postal							Cash	3005	00		
June 1913	P.C. Mombasa	Rice	20 07									
Do.	P.W.D.	Timber	21 60									
Do.	Forestry	Sufurias										
Do.	Do.	Tools										
July 1913	Prisons	Prisons										
Do.	Police	Stores Equipment										
Do.	P.C. Mombasa					Arrears of ground rents)	146 61					
Do.	P.W.D.			Ox	1							
Do.	Forestry			Mule	1							
Do.	O.C. Troops	Equipment & rifle										
Do.	Police	Ammunition & Equipment)										

Due by Mr. D.H. Noble

At Makadara in Mombasa

RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED MARCH 1914.

Department	Stores		Animals		Classes	abandoned		Theft or fraud		Authority	Remarks
	Details	Value Rs.cts.	Details	No.		Description	Amount Rs.cts.	Articles	Rs.cts.		
Education					School Fees	24 00				\$ 8502 of 6-8-13	
P.C. Nyasa	Tools				(Interest of Electric Light Installation)	2 54				\$ 6522 of 20-8-13	
P.W.D.										\$ 4957 of 6-2-13	
Police	Ammunition									\$ 260 of 29-8-13	
D.P.W.	Red Fir	10 98								\$ 113 of 11-8-13	
Medical					Medicines supplied	24 21				\$ 5604 of 27-8-13	
P.W.D.			Ox	1						\$ 4219 of 21-5-13	
Treasury	Stationery									\$ 4957 of 6-2-13	
P.C. Nairobi	Misc. Stores									\$ 5643 of 6-9-13 29-8-13	
Medical					Medicines etc. (Mr. H.B.E. Hakes irrecoverable amount)	67 86				\$ 5604 of 27-8-13	
Crown Agents Lon.					Hospital Fees	312 50				Crown Agents letter No.) 641 P/00789 of 21-8-13)	
Medical					Hospital Fees	340 20				\$ 337 of 16-9-13	
Game	Saddlery Access. & Tools		Mule	1						\$ 6847 of 17-9-13	
Surveys			Donkeys	2	Hospital Fees	60 00				\$ 337 of 4-11-13	
Prisons	Mattocks Handles	81								\$ 4957 of 6-2-13	
Police	Equipment									\$ 260 of 8-10-13	
Prisons					Outstanding a/c	33 50				\$ 752 of 8-10-13	
Police	Ammunition									\$ 260 of 8-10-13	
Prisons	Clothing & Stores									\$ 261 of 21-10-13	
P.C. Nairobi	Donkey Saddles									\$ 7116 of 22-10-13	
Medical	Mosquito Curtain									\$ 7150 of 1-11-13	
P.W.D.	Jerseys & Puttees									\$ 113 of 4-11-13	
P.C. Nairobi			Camels	17						\$ 7145 of 4-11-13	
D.P.W.	Shortages in Stores	111 53								\$ 7172 of 13-11-13	
Treasury	Twine									\$ 4957 of 6-2-13	
Forestry	Clothing & Stores									\$ 1672 of 13-11-13	
P.C. Nairobi	Tools									\$ 5643 of 24-11-13	
P.W.D.			Oxen	5						\$ 4219 of 26-11-13	
Medical					Hospital Fees	91 00				\$ 337 of 27-11-13	

RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED MARCH 1914.

Department	Stores		Animals		Claims	Amount Rs. cts.	Theft or Fraud		Authority	Remarks
	Details	Value Rs. cts.	Details	No.	Description		Articles	Rs. cts.		
P.W.D.	Pillows								S. 113 of 2-12-13	
Provincial Administration					Transport Rly. W	11 84			S. 4957 of 6-2-13	
Postal			Mule	1					S. 7387 of 5-12-13	
Postal			Mule	1				Money Order 1829 00	S. 5670 of 27-6-13 & C.O.D. Conf. of 19-3-14	
P.W.D.	Teak Log	36 94							S. 3846 of 19-12-13	
Land Office					Arrear of rent at Voi	82 00			S. 113 of 24-1-14	
Police	Equipment								S. 7512 of 2-1-14	
Prisons	Prisons Stores &c.								S. 260 of 3-1-14	
Land Office					Arrears of rent	225 00			S. 261 of 5-1-14	
Public Works			Ox	1					S. 7500 of 29-12-13	
Gene	Tent & Fly Loss on sale								S. 4219 of 18-12-13	
Military	57 cotton seeds	305 00							S. 6846 of 16-1-14	
Public Works	Tools								S. 2058 of 30-4-14	
Do.	Shortage in Stores	2 35							S. 7771 of 20-2-14	
P.C. Nairobi			Mule	1					S. 7878 of 23-2-14	
Postal	Telegraph Stores	-- 75							S. 7907 of 26-2-14	
Agricultural					(Refund on a/c of passage W.T. Barlow)	262 84			S. 4957 of 6-2-13	
Police	Fez Cap								S. 475 of 10-3-14	
Medical					Hospital Fees	252 00			S. 4957 of 6-2-13	
Land Office					Rent	36 00			S. 1815 of 12-3-14	
Official Gazette					Advertisement charges	4 30			S. 8044 of 18-3-14	
Medical					Hospital Fees	1160 00			S. 8098 of 23-3-14	
Police	Police Equipment								S. 187 of 8-4-14	
Forestry	Forest Guards Belt								S. 260 of 31-3-14	
Medical					Hospital Fees	422 35			S. 1672 of 3-4-14	
Public Works	Shortage in Stores	571 62							S. 337 of 2-4-14	
Postal	Postal Stores	44 06							S. 1292 of 8-4-14	
									S. 4957 of 6-2-13	

RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED MARCH 1914.

Month	Department	Stores		Animals		Claims	abandoned Amount Rs.cts.	Theft or Fraud		Authority	Remarks.
		Details	Value Rs.cts.	Details	No.	Description		Articles	Rs.cts.		
						LOAN OF £250,000					
December	P.W. Nairobi	Hammers & Chisels								S.7513 of 31-12-13	Lost on Mombasa Water Supply
January	Do.	Tools								S.7513 of 17-2-14	
Feb.	Do.	Tools & Plants								S.7305 of 26-3-14	
Do.	Do.	Do.								S.7305 of 26-3-14 (Thika Tramway)	Lost on works broken up or worn out during the construction of the line

(Sgd) HENRY P. ESPIE.
 Agt. Treasurer.
 Nairobi. 31st August 1914.

Examined.
 (Sgd) W. A. KEMPE.
 Acting Auditor.
 11th November, 1914.

SUPPLEMENTARY RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED 31ST MARCH 1914.

Year	Department	Stores		Animals		Claims		Theft or Fraud			Remarks
		Details	Value Pscts.	Details	No.	Description	Amount Rs. Pcts.	Articles	Pscts.	Authority	
1913	Medical Nairobi					Hospital Fees	147 00			S. 32 of 16-5-13.	
1912	Provincial Administration					Overtime bonus as to Kisumu Clerks.	30 00			C.O. Disp. No. 471 of 19-10-1913.	
1913	Medical					Hospital Fees.	465 00			S. 33 of 1-5-13.	
1913	Provincial Administration					Overpayment salary Capt. Leland.	32 04			S. Cont. 2055 of 21-8-1913.	
1913	Do.					2 mos. salary Mr. L. Ballou	781 26			S. 1250 of 1-9-1913. S. O. 142 of 7-8-13.	
1913	Do.					Shortages collection stamp duties Kisumu Gbwen	130 25			S. 97 of 7-10-13.	
1913	Treasury					Cost of return passage from India, Mr. J.P. Hulley.	249 57			S. 407 of 1-10-13.	
1913	P.W.D.					Cost of return passage from India, Mr. P.V. Nazareth.	180 00			S. 613B of 12-8-13.	
1913	Medical					Miss Garfield's Hospital Fees	24 00			S. 307 of 1-1-13.	
1914	Postal					Proportionate cost of return passage from India, Mr. P.R. Nazareth.	49 09			S. 74 of 9-1-11.	
1913	Education					Mrs. Gettin. Res. sion of school Boarding fees	270 00			S. 578 of 8-8-13.	
1913	Railway							Cash	54 42	C.O.D. 614 of 30-6-14.	

Examined.

(Signed) W.A. KEMPE.

11th November, 1914. Acting Auditor.

(Sgd) HENRY P. ESPIE.

for Treasurer.

Nairobi. 10th November, 1914.

East Africa Protectorate.

Return of horses written off during

the Year ended 31st March, 1914.
