

EAST AFR PROT  
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ANNUAL ABSTRACT ACCOUNT 1912-13

1914  
28th January

Submits with report.

Last previous Paper.  
300/43540/3

*Mr. Reast*

With reference to Rule 62 of the Colonial Audit Department Instructions I append a copy of the Annual Abstract Account of East Africa for 1912-13, duly certified and examined, together with my report thereon (in triplicate).

*W. B. ...*  
20/1/14

*W. B. ...*

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Next subsequent Paper.  
Audit  
12.11.14

18-10-13

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EAST AFRICA PROTECTORATE.



ANNUAL ABSTRACT ACCOUNT.

1972 — 1973



Total Revenue

780684 952525 4 5/17 2079 9 1/2 288 4 1/2

Total including balances

Advances

General Unallocated Stores

Trade Goods

Supplies

General Post Office London

Union of South Africa

Grants and Allowances

Postals

Investments

Imprests

1138059 19 10/2

397454 3 7/2

104704 16 3/2

7963 5 7/2

849665 10 6/2

26768 6 6/2

1188 4 6/2

286365 17 2/2

364370 18 8/2

593306 16 6/2

23018 6/2

3768068 2 2/2

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.

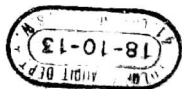
Henry Lambert

Accounting Officer.

Colonial Office.

January, 1914.

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# PROTECTORATE.

## and EXPENDITURE in the Year 1912 to 1913

PAYMENTS.	AMOUNT		MORE THAN ESTI-		LESS THAN ESTI-	
	Estimated	ACTUAL PAYMENTS.	MATED.		MATED.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>HEADS OF EXPENDITURE.</b>						
Post and Interest to the Sultan	17000	17000				
Pensions	20932	20961 10 7		28 10 7		
His Excellency the Governor	72074	7289 10 11		23 10 11		
Secretariat	62004	6299 10 3			230 4 6	
Official Gazette and Printing	38004	3876 0 7			200 18 0	
Provision of Accommodation	92000	92000 8 7				
Bills Special Expenditure	2000	228 8				
Treasury	12000	12000 9 6			230 4 6	
Customs Department	20000	20000 10 7			207 10 7	
Post and Marine Department	47648	4780 1 7			26 10 1	
Bills Special Expenditure	30000	3080 0 6			2 0 6	
A. L. D. Department	38000	38000 0 0			300 0 0	
Legal Department	10000	10000 0 0			2 0 0	
Police	22000	22000 0 0			2 0 0	
Prisons	20000	20000 0 0				
Bills Special Expenditure	10000	10000 0 0				
Medical Department	18000	18000 8 7				
Bills Special Expenditure	10000	10000 0 0				
Hostels and Dispensaries	30000	30000 0 0				
Education	20000	20000 0 0			200 0 0	
Quarantine	20000	20000 0 0				
Military Exp. Bill	20000	20000 0 0				
Bills Special Expenditure	2000	2000 0 0				
Miscellaneous Services	20000	20000 10 6				
Bombing Agency	8000	8000 18 7			153 1 11	
Post Office and Telegraphs	35000	35000 9 10				
Bills Special Expenditure	35000	35000 0 0			200 0 0	
Railway Department	28000	28000 19 0				
Bills Special Expenditure	40000	40000 15 0				
Administrative Department	20000	20000 6 1				
Bills Special Expenditure	20000	20000 0 0				
Social Department	20000	20000 10 0				
Gambling Department	20000	20000 0 0				
Immigration Department	20000	20000 0 0				
Survey Department	20000	20000 0 0				
Land Office	20000	20000 0 0				
Public Works Department	20000	20000 0 0				
Recurrent	20000	20000 0 0				
Extraordinary	20000	20000 0 0				
Abolition of Slavery	20000	20000 0 0				
Coast Land Settlement	20000	20000 0 0				

# ACTORATE.

## EXPENDITURE in the Year 1912 to 1913

PAYMENTS.	AMOUNT	ACTUAL PAYMENTS.			MORE THAN ESTI- MATED.			LESS THAN ESTI- MATED.		
	Estimated	£	s.	d.	£	s.	d.	£	s.	d.
OF EXPENDITURE.										
to the Sultan	17000									
the Governor	2093				2096	10	7	03	2	71
	2044				2089	10	11	03	10	11
	4200				4499	10	3			299
and Printing	3804				4076	0	4			272
ministration	9200				9260	8				60
General Expenditure	2000				2283					283
	4000				4067	9	6			67
Ministry	1000				1000	10	3			3
Public Department	4700				4783	9	7			83
Special Expenditure	2200				2280	10	0			80
Ministry	3500				3587	7	2			87
Ministry	1200				1207	8	0			7
	4700				4779	9	7			7
	1000				1083	13	1			83
General Expenditure	2000				236	9	6			36
Ministry	1000				1000	10	3			3
Special Expenditure	1000				1000	10	3			3
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000				2000	10	6			6
Professors	2000				2000	10	6			6
	2000				2000	10	6			6
General Expenditure	2000				2000	10	6			6
Ministry	2000									

Revenue  
 Extraordinary  
 Abolition of Slavery  
 Coast Land Settlement  
 Loan charges  
 Special Expenditure for Uganda  
 Total Expenditure  
 Advances  
 General Unallocated Stores  
 Trade Goods  
 Expenses  
 General Post Office London  
 Union of South Africa  
 Gifts and Remittances  
 Deposits  
 Investments  
 Imprests  
 Balance of Cash on hand as at 31st March 1913

268,177				
242,200	242,200	10		
468,146	468,146	9		
10,100	37,759	6	23,659	6
108,041	83,171	2		
21,151	31,151			24,861
685,900	717,066	7	27,464	7
957,899	961,178	9	8,934	2
	59,157	1		86,066
	1,053,726	4		
	7,230	11		
	8,826,183	5		
	2,669,916	10		
	804	11		
	2,837,081	13		
	3,402,041	16		
	836,806	16		
	230,561			
	2,939,921	8		
	3,768,048	2		

230,561
2,939,921
3,768,048

Audited  
 R. J. B. B.  
 Auditor  
 22.8.13

Nairobi  
 July 14<sup>th</sup> 1913  
 J. H. Macdonald  
 Treasurer

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

R. J. B. B.  
 Director of Colonial Audit.

## ANNUAL ABSTRACT ACCOUNT, 1912-13.

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of the East Africa Protectorate for the year ended 31st March 1913.

As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st March 1913, 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. The Imperial Grant of £275,000, provided by Supplementary Estimate of the 10th July 1912, as an advance by way of loan, was duly issued to the Protectorate and received within the year. In the Account rendered by the Treasurer, however, the receipt of this sum has not been recorded in an entirely satisfactory manner and I am in communication with the Treasurer with a view to adjusting entries being made in the Account of the current financial year.

4. I append a Statement, as rendered by the Treasurer, of abandoned claims and of losses of cash and stores which have been written off within the year. I have not yet received the assurance of the Auditor that this Statement is fully comprehensive and I am in communication with him on the subject.

5. The question relating to certain arrears of revenue



revenue in 1909-10, mentioned in paragraph 2 of my report for last year, is still awaiting settlement, as are also certain points in connection with the accounts of the year 1911-12.



Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

27th January, 1914.

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APPENDIX II.

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EAST AFRICA PROTECTORATE.

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Statement of Assets and Liabilities as on 31st March, 1913.

Statement of Assets and Liabilities as on 31st March, 1913.

LIABILITIES.	Amount			ASSETS.			Amounts		
	£	s.	d.	£	s.	d.	£	s.	d.
Advances against loan of £375,000	306,538	2	9	CASH	...	...	298,982	1	8
Suspense	22,294	0	3	Treasury & Branch Treasuries	287,652	8	2		
Subsidiary Silver Coinage	11,285	6	39	Crown Agents	11,273	0	10		
Subsidiary Nickel and Aluminium Coinage	4,422	11	1	Sub-Accountants	45,066	12	8		
General Post Office, London	2,182	15	1	Advances	...	...	28,577	2	4
" " Union of South Africa	387	5	4	Unallocated Stores Public Works	...	...	82,815	10	3
Drafts and Remittances	6,170	11	4	Unallocated Trade Goods	...	...	1,866	5	11
Deposits on account of Savings Bank	33,300	3	6	Copper Coinage	...	...	7,674	2	2
Sundry Deposits	35,813	1	9	Imprests	...	...	0	2	0
Excess of Assets over Liabilities	308,581	6	2	Investments	...	...	427,000	0	0
				Cash lent at interest	895,000	0	0		
				On account of Savings Bank	32,000	0	0		
Total £	790,925	4	4	Total £	790,925	4	4		

Audited and found correct,

R. R. JEBB,  
for Auditor.

Nairobi August 22nd, 1913.

Nairobi,  
July 16th, 1913.

H. A. SMALLWOOD,  
Treasurer.

RETURN OF LOSSES WRITTEN OFF DURING THE YEAR ENDED 31ST MARCH 1913.

( Loss of £250,000 )

Month.	Department.	Stores.		Animals. Details.	No.	Claims Abandoned		Theft or Fraud		Authority.	Remarks.
		Details.	Value. Rs. cts.			Description	Amount Rs. cts.	Articles. Rs. cts.			
30th May 1912	P.W. Department	Maize, beans and maize flour	196 09							S. 2251 of 13/6/12	Mombasa Water Supply.
7th July 1912	"	Matapa flour & maize	269 27							S. 3528 of 26/9/12	" "
10th November 1912	"	Deteriorated pombo	44 80							S. 4493 of 10/12/12	Thika Tramway.
6th January 1913	"	Beans and maize flour	25 44							S. 113 of 21/1/13	Mombasa Water Supply.
5th March 1913	"	Axes, hoes, slashers, etc.	Under £100							S. 113 of 10/3/13	" "
29th May 1913	"	Suffurias, axes etc.		{ Donkeys { Mule	20 1					S. 113 of 9/6/13	" "

Nairobi,  
10th July, 1913.

(Signed) H.A. Smallwood.  
Treasurer.

RETURN OF LOSSES WRITTEN OFF -

DURING THE YEAR ENDED 31st MARCH 1913.

Month.	Department.	Stores.		Animals.		Claims Abandoned			Theft or Fraud		Authority	Remarks.	
		Details.	Value	Details	No.	Description	Amount		Articles	Rs. cts.			
			Rs. cts.				Rs.	cts.					
March 1912	Prisons	Clothing, Lamp, &c.				Hospital Fees	786	00			S.261 of 4-4-12		
	Treasury, Nairobi								Cash	68	00	S.2539 of 2-5-12	
	Prov: Commissioner, Mombasa									32	00	C.O. Desp: 432 of 23-7-12	
	Director of Education, Nairobi											C.O. Desp: 798 of 25-11-12	
	Forest, Nairobi	Overcoat & Tools.	Under									S.1672 of 16-4-12	
	Prov: Commissioner, Kisumu		£100			Arrears of Revenue	12	50				S.2510 of 2-5-12	at Kericho
	Prov: Commissioner, Mombasa					Ground Rent	41	16				S.2525 of 26-4-12	at Makadara, Mombasa
	Prov: Commissioner, Kisumu					Arrears of Revenue	4	50				S.2510 of 2-5-12	at Kisii
	Commissioner of Police, Nairobi									28	50	S.2636 of 6-5-12	Committed by a Police Constable
	Treasury, Nairobi					Hospital Fees	49	00				S.2797 of 20-5-12	
	Public Works, Nairobi	Posho (Flour)	1031	50								S.3150 of 22-6-12	
	Chief Justice, Mombasa	Feather Pillow	7	59								S.3224 of 9-7-12	
	Public Works, Nairobi	Jembe Handles	75	34								S.3201 of 22-8-12	
	Chairman Prison Board	Miscels:										S. 71 of 4-7-12	
	Commissioner of Police, Nairobi	-do:-	Under	£100								S. 260 of 6-7-12	
	Public Works, Nairobi	Mirror & Pillows										S.3308 of 2-5-12	
	Treasury, Nairobi					Short recovery by Jg:hy	40	75				S.3482 of 30-7-12	
	Chief Vety: Officer, Nairobi										Six Sheep	S.3569 of 8-8-12	
	Chief of Customs, Mombasa	Ropes	61	96								S. 979 of 17-9-12	
	Public Works, Nairobi	Stone	1920	25								S.3977 of 28-10-12	
	Police	Equipment	Under	£100								S. 260 of 2-10-12	
	Public Works Nairobi					Donkeys		2				S.4094 of 15-10-12	
	Public Works Nairobi					Ox		1				S.4219 of 30-10-12	
	Com: of Forest, Nairobi	Bush Tent	Under	£100								S.4261 of 4-11-12	
	Prov: Commissioner, Nairobi					Fines						S.2775 of 14-10-12	
	Public Works, Nairobi	Cement	11	65								S. 113 of 25-11-12	
	Public Works, Nairobi	3 Mirrors & set of scales.	Under	£100								S. 113 of 4-12-12	
	Slavery, Mombasa					Advances	14	00				C.O. Desp: 384 of 22-5-12	

RETURN OF LOSSES WRITTEN OFF -

DURING THE YEAR ENDED 31st MARCH 1913.

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Month.	Department.	Stores		Animals	
		Details	Value Rs:cts:	Details	No:
1912	Prin:Medical Officer, Nairobi				
"	Land Office, Nairobi				
"	Prin:Medical Officer, Nairobi				
"	Commr: of Police, Nairobi	Equipment	Under £100		
"	Chairman P.Board	Blankets & Handcuffs	Under £100		
1913	Prin:Medical Officer				
"	Public Works, Nairobi	Tools	Under £100		
"	Director of Surveys, Nairobi	Prismatic Compass	Under £100		
"	Treasury, Nairobi				
"	Cont:of Forest, Nairobi				
"	General Manager, Uganda Railway Treasury, Nairobi				
"	Public Works, Nairobi			Ox	1
"	Chairman P. Board	Cartridges &c.	26 89		
"	Prov:Commissioner, Kisumu			Mule	1
"	Postmaster General, Nairobi				
"	Public Works, Nairobi	Tools	Under £100		
"	Prin: Medical Officer				
"	Commissioner of Police	Equipment	Under £100		
"	Chairman P. Board	Clothing & handcuffs	Under £100		
"	Public Works, Nairobi	Tools	Under £100		

Claims Abandoned		Theft or Fraud		Authority.	Remarks.
Description.	Amount Rs:cts:	Articles	Rs:cts:		
Hospital Fees	6 63			S.4519 of 10-12-12	
Rent	48 90			S.4668 of 2-1-13	
Hospital Fees	35 00			S. 187 of 6-1-13	
				S. 260 of 9-1-13	
				S. 261 of 9-1-13	
Hospital Fees	4 00			S. 187 of 22-1-13	
				S. 113 of 2-2-13	
				S.4960 of 4-2-13	
Advance	16 00			G.O.Desp: 146 of 26-2-13	
		Cash Box and Cash	41 91	G.O.D.242 of 31-3-13	
		Cash and Notes	7782 66	G.O.D.290 of 17-4-13	
Hospital Fees	2394 00			S.3149 of 12-3-13	
				S.4219 of 16-2-13	
				S.3012 of 16-2-13	
				S.3619 of 16-2-13	
				S.4967 of 6-2-13	
Charge for re-direction:	2 25			S. 113 of 13-3-13	
Hospital Fees	20 20			S.1844 of 2-4-13	
				S. 260 of 3-4-13	
				S. 261 of 4-4-13	
				S. 113 of 12-3-13	

(Signed) H.A.Smallwood.  
Treasurer.

10th July, 1913.