

EAST AFR. PROT.

C. O.
33092

No. 33092

Recd
16 SEP 07No.
156

1907

20 Aug

previous Paper

(Subject.)

Annual Accounts 1906
Treasury Report

To will send for stop as to proposal
by act on Govt. House in para 13 of report

(Minutes.)

Copy to Treasury was to 31240
ask for section for the copies of
15267 on Railway Works in
the circumstances mentioned in
para 14 & 15 of the Treasury's report
saying that it is one of the
cases contemplated in para 6 of
their letter 43722/06

18/8
/s/

No. 156

previous Paper

No. 33092

CG O
33092 149
Governor's Office,
Recd
16 SEP 07
Nairobi,

August 20th 1907

AFRICA PROTECTORATE

No. 358
(Incl. 1)

Report

My Lord,

I have the honour to submit the annual report of the Treasurer on the accounts of the Protectorate for the year 1906-07, and the financial position of the Protectorate as it stood on the 31st March 1907, which I trust will be considered satisfactory.

Taking the actual totals together they have worked out extraordinarily close to the Estimates. I shall address Your Lordship later with regard to the proposed vote in paragraph 13.

I have the honour to be,
With the highest respect,
My Lord,

Your Lordship's most obedient,
humble servant,



H. H. PRINCIPAL SECRETARY OF STATE
FOR THE COLONIES,
DOWNING STREET,
LONDON, S.W.

378 of Aug 20

33092

The Treasury,
Mombasa. 3rd August 1907.

Govr. No. 154/75

Sir,

I have the honour to submit the following report on the accounts of the East Africa Protectorate for the year 1906-1907 and the financial position of the Protectorate on 31st March 1907.

2. The annual account and statement of Assets and Liabilities supported by six detailed sub-statements were forwarded under cover of my letter No. 63/69 of 25th ultimo for transmission to the Colonial Office.

I have now the honour to enclose copies of the above statements for ready reference, together with the following additional statements which are referred to in this report:-

- C. Statement of Revenue for the year 1906-07 under subheads as compared with the Estimates.
- D. Statement of Expenditure for the year 1906-07 under subheads as compared with the Estimates.

statements.
A & B.
statements.
C & D.

HIS EXCELLENCY THE GOVERNOR,

NAIROBI.

- E. Statement showing excess on Heads of Expenditure in the year 1906-07.
- F. Supplementary Estimate for the year 1907-1908.
- G. Reconciling statement of Railway Revenue for the year 1906-07.
- H. Reconciling statement of Railway Expenditure for the year 1906-07.
- I. Statement giving details of the Railway Capital Advance account.

FINANCIAL POSITION
MARCH 31st 1907.

3. When the Estimates for the year 1907-08 were prepared at the Colonial Office the excess of Assets over liabilities on 31st March 1907 was estimated at £204731, vide appendix B to the Estimates. This estimate did not take into account the value of "Unallocated Stores" on hand, as some doubt existed regarding a clause in paragraph 165 of the Colonial Financial Instructions which reads:- "The value of Stores should not appear as an asset but, if required, should be shown in a separate statement. I raised the question of showing "Unallocated" stores, (as against stores which have been charged off to final heads,) as an asset, when I was in England, and pointed out that the possession of a stock of building material, for example, was as great an asset for a building as actual cash. I was instructed to

refer

refer to Mr. Olivier of the Colonial Office and Mr. Stephenson of the Audit Office and both these gentlemen agreed that the value of unallocated stores should in future be shown as an asset. If this had been done in the estimated statement of assets and liabilities referred to above, the balance of assets would have been increased by £6590, i.e. the value of unallocated stores on hand on 1st April 1906, and would have appeared as £211321. The actual figure is £225708 or an excess over the Estimate of £14387.

4. In the estimated statement, however, it was calculated that the Railway Special expenditure for certain works which, though never having appeared in the estimates, had been sanctioned from Railway savings of past years, would amount to £46887 in the year 1906-07, whereas only £31620 was spent, leaving £15267 more to be spent in 1907-08 which has not been revealed in that year's Estimate. Had this been foreseen, the balance of Assets in the estimated statement would have been increased by £15267 and would have appeared as £226588 or approximately the same figure as is actually shown.

5. It must, however, be admitted that this close estimate is the result of a number of circumstances which were not anticipated when the Estimate was prepared.

Thus the excess Railway profit over the original estimate was in the estimated statement of Assets and Liabilities shown at £61411, whereas it only reached

the total of £60250, (viz: £60439 actual profit less £6569 originally estimated profit,) a deficit of £21161. Against this has to be put a sum of £9739 representing additional savings on expenditure over and above the £2711 shown in the estimated statement. This £9739 is arrived at as follows:-

Net savings on expenditure as per annual account	£ 1905
Add Railway Special Expenditure not estimated (dealt with separately in statement)	31680
	<hr/> 33585
Deduct Railway Expenditure savings (also dealt with separately in estimated statement)	16078
	<hr/> 17463
Amount shown in estimated statement	7711
Additional savings	£ 9739

Further the Revenue (exclusive of Railway) exceeded the Estimate by £10542 net instead of by £25000 as shown in the estimated statement - a difference of £10542 which, added to the additional expenditure saving, detailed above amounts to £20281 and nearly counterbalances the Railway deficit.

6. Details of the differences between the estimated and actual Revenue and Expenditure figures are given in the attached statements C and D. Although when the 1907-08 Estimates were prepared a number of these differences were foreseen and taken into account when the balance of assets was estimated, it was impossible to estimate, with any great certainty, what would be received or expended during the

the total of £60280, (viz: £68439 actual profit less £8569 originally estimated profit,) a deficit of £21161. Against this has to be put a sum of £9739 representing additional savings on expenditure over and above the £7711 shown in the estimated statement. This £9739 is arrived at as follows:-

Net savings on expenditure as per annual account	£ 1905
Add Railway Special Expenditure not estimated (dealt with separately in statement)	31690 33685
Deduct Railway Expenditure savings (also dealt with separately in estimated statement)	16075 17450
Amount shown in estimated statement	7711
Additional savings	£ 9739

Further the Revenue (exclusive of Railway) exceeded the Estimate by £25542 net instead of by £25000 as shown in the estimated statement - a difference of £19542 which, added to the additional Expenditure saving, detailed above amounts to £20281 and nearly counterbalances the Railway deficit.

c. Details of the differences between the estimated and actual Revenue and Expenditure figures, are given in the attached statements C and D. Although when the 1907-08 Estimates were prepared a number of these differences were foreseen and taken into account when the balance of assets was estimated, it was impossible to estimate, with any great certainty, what would be received or expended during the

remaining

remaining months of the year.

7. The Revenue for the year amounted to £461363 against an estimate of £381646, thus showing a surplus of £79717. £44175 of this surplus is accounted for by earnings of the Uganda Railway, leaving £35542 as a net surplus accrued on the other Heads of Revenue.

8. There was a small deficit of £726 on the Post Office Revenue of which £600 can be accounted for as Revenue originally estimated under this heading but transferred to "Stamp Duties", Colonial Office sanction for the transfer having been received after the estimates had been prepared.

Land Sales show a deficit of £3789, having been overestimated, as explained in paragraph 6 of Colonial Office letter, No. 1196^{2a} of 12th March, 1907, to the Treasury. ^{ob}

All the other Heads of Revenue show surpluses which are duly explained in the detailed statement of Revenue under subheads - enclosure C.

9. Owing to the reclassification of the Estimates, which was made in 1906-07 in order to bring them into line with other Crown Colonies, a comparative statement under heads with previous years' figures is of little value but the following table will prove of interest as showing the increase under some of the principal subheads of Revenue:-

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7. The Revenue for the year amounted to £461363 against an estimate of £381646, thus showing a surplus of £79717. £44175 of this surplus is accounted for by earnings of the Uganda Railway, leaving £35542 as a net surplus accrued on the other Heads of Revenue.

8. There was a small deficit of £726 on the Post Office Revenue of which £600 can be accounted for as Revenue originally estimated under this heading but transferred to "Stamp Duties", Colonial Office sanction for the transfer having been received after the estimates had been prepared.

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(5)

Revenue 1906-06.	Revenue 1906-07.	Increase in 1906-07 over 1905-06.
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Classification in 1906-07 Estimates.

Customs-

Imports	66046	72893	6847
Exports	7631	9019	1379

Licences & Internal Revenue-

Game licences	7013	7060	47
Liquor licences	2689	2420	- 269
Registration of documents	786	895	109
Stamp duties	679	1964	1285 (1)
Hut Tax, Seyidie Province	6492	9755	3263 (2)
" Tanaland "	2241	2757	516 (2)
" Ukamba "	9601	13838	4337 (2)
" Kenya "	11029	18616	7587 (2)
" Kisumu "	13475	14481	1006
" Naivasha "	1355	1468	113
" Jubaland "	448	418	30
Total Hut Tax	44541	61833	16792

Fees of Court or Office &c.-

Fees of Court	3585	3646	61
Survey Fees	2047	3020	- 6927 (3)
"Juba" earnings	1343	1991	648

Post & Telegraphs-

Sale of Stamps	7322	7000	- 322 (1)
Money Order Commission	1624	2074	450
Telegraph Revenue	8586	5812	2774

Rent of Government Property-

Rent of Lands	2872	10949	8077 (4)
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Land Sales

	2156	2249	93
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Notes.-

- (1) £600 was in 1906-07 transferred from Post Office Revenue to Stamp duties, whereas formerly Post Office had been credited with all sales of stamps.
- (2) Hut Tax in the Seyidie, Tanaland, Ukamba and Kenya Provinces was raised from Rs:2 to Rs:3 on April 1st 1906.
- (3) The 1906-06 figure included the balance of the old Survey fee deposit account £4330, vide paragraph 7 of my annual report for 1905-06, (No. 184/25 of 5th August 1906). Further, all survey fees are payable in advance and the larger amounts were therefore paid when the first rank of intending settlers took place.
- (4) The 1906-07 figure includes a sum of £7874 transferred to Revenue from the Railway Loan Special Account under the authority of Colonial Office despatch No. 285 of 7th December 1906.

EXPENDITURE.

10. The expenditure sanctioned on the Estimates for the year was £617994. The total actual expenditure amounted to £618089 showing an apparent saving of £1905. But the figure £618089 included expenditure on account of various special Railway Works which had been sanctioned by the Treasury from excess Railway earnings and savings and which were not chargeable against any vote in the Estimates. The total thus expended was £61560 so that the actual saving on the Expenditure votes for 1906-1907 was £35226. Excluding £16074 saved on ordinary Railway Expenditure the net saving was £17451.

11. Enclosure D shows the detailed Expenditure account under subheads, together with explanations of the principal differences between the estimated and

Actual

actual expenditure.

12. Enclosure E shows the Heads of Expenditure which were exceeded, with the necessary explanations. This statement is prepared in accordance with the suggestions contained in paragraph 3, section (III) of Colonial Office letter No. 34191 of 2nd November 1906 to the Treasury and which suggestions were approved by the Treasury in paragraph 5 of their letter to the Colonial Office No. 19203 of 20th November 1906. As has been shown above the total sanctioned expenditure has not been exceeded so that the unavoidable excesses on the heads of service concerned are met by savings on other heads.

13. There is only one item of "remnant" estimated expenditure authority to issue which is requested for the current year. This is a sum of £1369 on account of New Government House, Nairobi, the erection of which had not arrived at as advanced a stage as was anticipated when the estimates for 1907-08 were prepared. The Director of Public Works proposes to meet this expenditure by reducing item 102 in the Public Works Extraordinary vote, viz: Barracks and stables for European Police at Nakuru £4000, by the amount required for Government House. I have the honour to recommend this suggestion.

14. The sum of £15267 to which I have referred in paragraph 4 will, however, require to be spent in 1907-08 and I have the honour to request that

authority

authority to do as may be obtained from the Treasury through the Colonial Office. As already explained this sum represents expenditure on account of certain special Railway works which had been sanctioned from funds in hand and which, in preparing the 1907-08 Estimates, it had been calculated would have been spent by 31st March 1907. Owing to its not having been spent, our assets on 1st April 1907 are greater by that amount than was estimated and the case is one which can be dealt with in the manner described in paragraph 6 of Treasury letter No. 30734 of 9th December 1906 to the Colonial Office. The attached detailed statement F shows how this sum of £15007 is arrived at, and this statement, if approved, will form a supplementary estimate for the year 1907-08.

15. As a justification for treating this sum differently from the remnant expenditure on account of the vote for New Government House, I will briefly recapitulate the history of works concerned.

These works, though each has received Treasury sanction, have not in past years been included in the sanctioned Estimates of the East Africa Protectorate. They have been sanctioned from surplus Railway earnings or savings on Railway expenditure, which have not in past years been taken into account in preparing the estimated Protectorate balance sheet. Instructions were however received in Colonial Office December No. 109 of 6th April 1906, enclosing Treasury

letter

letter No. 3527 of 3rd April 1906, that in future all such works should be included in the Protectorate Estimates and that surplus Railway funds should be taken into account in estimating the financial position of the Protectorate. When the estimates for 1907-08 were prepared, the Manager of the Railway was therefore asked to state what balance would be outstanding on the total cost of the works on 31st March 1907. His estimate was included in Schedule 22a of the 1907-08 Estimates, and the estimated expenditure for 1906-07 was included in Appendix B to the 1907-08 Estimates i.e. the statement, partly estimated, of assets and liabilities on 31st March 1907. They thus now appear in the Protectorate Estimates, though sanctioned from special funds, and the fact of the Manager's estimate of the amount to be spent by 31st March 1907 not having been realized, and the sum of £15267 being now required in 1907-08 instead of in 1906-07 in addition to the total expenditure for the year already sanctioned by the Treasury, will not upset the calculations whereby a balance of £70000, as shown in Appendix C Part B to the estimates, is available for investment.

16. Assuming that permission is granted to expend the £15267 in addition to the expenditure already sanctioned for 1907-08, the revised Appendix C part B would appear as follows:-

(11)

Statement showing disposal of actual
balances in hand on 31st March 1907.

	£.	s.
Actual balance on 31st March 1907 [as per statement of assets and liabilities]		225708
Sanctioned in aid of expenditure 1907-1908.	81177	
Nairobi, intercepting sewer.	12000	
" removal of basins (see account)	8000	
Removal of Treasury and Audit Offices to Nairobi.	22600	
Railway Surveys.	16800	
Sanctioned for remnant expenditure on Railway special works.	15267	
Balance to be placed at interest.	75764	
	£ 225708	225708

This is £2710 more than estimated, the surplus being due to the cause described in paragraph 3 of this report.

MAJ ACCOUNTS.

17. It will be seen that the Revenue and Expenditure figures of the Railway Department are shown in the Protectorate General annual account as £221370 and £128936 respectively, with a net profit of £20000.

The annual account of the Manager of the Railway shows £241212 and £14448 respectively, with a net profit of £76764. The differences are due to

(12)

the fact that the Protectorate figures show actual cash receipts and payments, whereas the Manager's figures show earnings and expenses. Statements reconciling these figures (G & H), duly certified by the Local Auditor, are attached.

I am unable to furnish any information or comment on the Railway figures as, except in the manner approved by Colonial Office Dispatch No. 25 of 17th January 1906, I have no control over, nor knowledge of the Manager's accounts. I understand that the Manager is furnishing a separate report on the working of the Railway for the year 1906-07.

OF THE LINE
ACCOUNTS.

14. The below are the line accounts which appear in the annual account and in number and concept of "Advances", "Unallocated Stores", "Unallocated Trade Goods", "Suspense", "General Post Office London", "General Post Office Natal", "Drafts & Remittances", "Deposits" and "Investments". The outstanding balances of these accounts, together with the Cash Balance on hand on 31st March, 1907, go to make up the Protectorate balance sheet as represented by the Statement of Assets and Liabilities.

FINANCING.

15. The total outstanding under the heading "Advances" amounted to £20,376 on 31st March 1907, as against £25,450 on 31st March 1906. Of this total £3,634 was due by the Capital Account of the Railway, in connection with adjustments for stores &c.,

between

(13)

between the Railway open line and Construction accounts. I am unable to furnish particulars of this balance but statement (I), attached, submitted in support of the entry by the Railway Department, has been duly certified by the Local Auditor. The remainder of the Advance account balance, vizt \$1857, consists of a number of small accounts (104 in number) which are awaiting adjustment and none of which call for special comment. A detailed list of balances outstanding in the advance account is attached to the statement of Assets and Liabilities.

20. The balance of the "Unallocated Stores" account on 31st March 1907 was \$3713 and represents stores purchased for use in subsequent years. It is supported by stock lists and statements of stores in transit i.e. stores, which though actually paid for by the Crown Agents before the end of 1906-07 had not arrived in Africa by March 31st and which could not therefore be taken into stock.

At the commencement of the year the balance of this account was \$4590 only, but it has been found necessary to very considerably increase the stock of stores on hand. The chief reason for this is the necessity of having a large supply of stores in stock at the commencement of the year, in order that there may be no delay in carrying out the Public Works programme. Further, it is more economical in the long run to order large quantities of stores at one

time than to send in a succession of small indentments. The Protectorate has also, by importing large quantities of stores during the year, greatly benefited by the temporary cheap freights in connection with the competition between the British India Steam Navigation Company and the West Africa Line.

The store accounts, are audited locally by the Local Auditor and the stock sheets, being very voluminous, are not attached to the Statements of Assets and Liabilities. I am preparing a special report, supported by reconciling statements between the Treasury Ledger balances and the Stock Sheets, for the information of the Comptroller and Auditor General.

21. The transactions under this heading during the year were very small and the account was eventually closed in November last, there being therefore no balance shown in the statement of Assets and Liabilities, as in former years.

22. The balance of the account, £197, appears as a liability in the statement of Assets and Liabilities, and is supported by a detailed sub-statement. At the commencement of the year the liability was £195. None of the items which appear in the statement call for special comment.

The copper coinage account, though shown separately in the statement of Assets and Liabilities, has been treated as a suspense account in the monthly

and annual accounts.

P.O. ACCOUNTS
INDIA & NATAL.

23. The balances of these accounts, viz. £2400 and £180 respectively, represent the amounts due to the Post Offices concerned on the current accounts with the Protectorate. They therefore appear as liabilities in the balance sheet.

DRAFTS AND
REMITTANCES.

24. Detailed lists of these accounts are attached to the statement of Assets and Liabilities. The total outstanding on 31st March 1907 was £13765. Owing to the new system of paying salaries locally in Indian currency the transactions under "Salary Drafts", which is a subhead of the account, will now cease and will be replaced by a "Family Remittances" account which, however, will be considerably smaller.

DEPOSITS.

25. The balance of the deposit account on 31st March 1907 was £21686 and is supported, in the same way as the advance account, by a detailed list attached to the Statement of Assets and Liabilities. The balance is about the same as last year when it was £22361. None of the items call for any special comment.

INVESTMENTS.

26. The balance of the investment account, shown as an asset in the balance sheet, was £48271 as against £150000 on 31st March 1906. The bulk of it, £48000, was lying at call at the London and Westminster Bank. The Crown Agents were obliged to realise a large proportion of the amounts invested

as the grant-in-aid was not in itself sufficient to meet the expenses of the Protectorate in London, which in 1906-07 included extraordinary expenditure such as purchase of unallocated stores (already referred to) and Railway special works.

CASH BALANCE

27. The cash balance on 31st March 1907 was very large, viz: £171449 as against £102528 on 31st March 1906. Of this total £8641 was with the Crown Agents, £2027 in copper plate in the Mombasa Treasury and the balance at the Bank, Treasurer and District Offices. The disposal of the balances in East Africa is at present under consideration, vide Colonial Office despatch No. 157 of 20th March 1907 and I hope shortly to be able to report on the negotiations now proceeding with the National Bank of India. It appears probable that a considerable sum will be remitted home for investment, but I am awaiting further information from the Manager, who is in correspondence with his Head Office, before making any definite recommendation.

I have the honour to be,

Sir,

Your most obedient servant.

(SD) G.C. BOWRING.

Treasurer.

as the grant-in-aid was not in itself sufficient to meet the expenses of the Protectorate in London, which in 1906-07 included extraordinary expenditure such as purchase of unallocated stores (already referred to) and Railway special works.

DEB BALANCE

27. The cash balance on 31st March 1907 was very large, viz: £171449 as against £102528 on 31st March 1906. Of this total £8541 was with the Crown Agents, £2027 in copper pie in the Mombasa Treasury and the balance at the Bank, Treasuries and District Offices. The disposal of the balances in East Africa is at present under consideration, vide Colonial Office despatch No. 157 of 20th March 1907 and I hope shortly to be able to report on the negotiations now proceeding with the National Bank of India. It appears probable that a considerable sum will be remitted home for investment, but I am awaiting further information from the Manager, who is in correspondence with his Head Office, before making any definite recommendations.

I have the honour to be,

Sir,

Your most obedient Servant.

(SD) G. C. BOWRING.

Treasurer.

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Statement showing excess on Heads of Expenditure in the year 1906-7.

Heads of Service	Amount of excess Expenditure.			Explanation.
	£.	s.	d.	
	865.	11.	0	865.9.6 paid to the widow and son of Lt-Col. C.B. Maitland I.M.S. who was killed in action on 16th February '01 as per Colonial Office despatch No. 20 of 20th January '07 and £91.12.3 paid to Dr. R. U. Moffat as an alimentary allowance from 14th October 1906 to 28th February 1907.
	219.	17.	10	Arrears of salary of H.M. Commissioner and that of Aide-de-Camp; also payment of acting allowance amounting to £92.14.10 to Mr. F.J. Jackson as per Colonial Office despatch No. 760 of 4th December 1905.
	219.	17.	10	Provision made in the estimates for the repairs to S.S. "Juba" while docked in Bombay proved inadequate.
	44.	9.	0	No provision was made in the estimates for the salary and travelling expenses of an additional Assistant Auditor and to the revision of charges by the Comptroller and Auditor General on account of London expenditure.
	246.	0.	9	Law charges in respect of appeal of M.H. Werner to the Privy Council and fees for professional services paid by the Crown Agents.
Carried forward	2294.	18.	11	

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Statement showing excess on heads of expenditure in the year 1906-7.

Name of Service	Amount of excess Expenditure.			Explanation.
	Rs.	S.	A.	
	265.	11.	9	<p>£362.9.6 paid to the widow and son of Lt-Col. C.B. Maitland I.M.S. who was killed in action on 16th February '01 as per Colonial Office despatch No. 20 of 20th January '07 and £91.12.3 paid to Dr. R. U. Moffat as an alimentary allowance from 14th October 1906 to 18th February 1907.</p>
	419.	17.	10	<p>Arrears of salary of H.M. Commissioner and that of Aide-de-Camp; also payment of acting allowance amounting to £92.14.10 to Mr. F.J. Jackson as per Colonial Office despatch No. 760 of 4th December 1905.</p>
	419.	17.	10	<p>Provision made in the estimates for the repairs to S.S. "Juba" while docked in Bombay proved inadequate.</p>
	447.	9.	9	<p>No provision was made in the estimates for the salary and travelling expenses of an additional Assistant Auditor and to the revision of charges by the Comptroller and Auditor General on account of London expenditure.</p>
	246.	0.	9	<p>Law charges in respect of appeal of M.H. Wehner to the Privy Council and fees for professional services paid by the Crown Agents.</p>
Carried forward	2394.	18.	11	

Part of Service	Amount of excess Expenditure.	Explanation.
Brought forward	s. s. d. 2294. 15. 11	
Transport	305. 1. 11	Provision inadequate. Large amount of travelling undertaken by Provincial Administration Staff resulted in large excess on Hut Tax Revenue Estimate.
Arrears of salary	57. 14. 6	Arrears of salary paid during the year of account.
Expenditure	1705. 12. 2	Expenditure incurred in connection with the African Coast Fever Preventive Scheme as per Colonial Office telegram of 6th April 1906.
Department	2506. 1. 9	The Estimates of the Survey Dept. were prepared at home and the provision for "Payment to licenced Surveyors" and "Local Transport" (Trigonometrical party) proved inadequate for the requirements of the Department. The former subhead was exceeded by £2309 and the latter by £1386, and though certain economies were effected on other subheads they were insufficient to prevent an excess on the total vote. The local transport excess is due chiefly to the Sotik Survey sanctioned in Colonial Office despatch No. 761 of 4th December 1906.
Department Expenditure	4377. 9. 6	No provision was made in the Survey Estimate which were prepared in England for "Local Transport" of the Cadastral party, which amounted to £1472 and the general transport vote of the Protectorate was unable to bear the charge. Vide para 4 of Colonial Office despatch No. 147 of 21st March 1906.
Brought forward	2294. 15. 11	

Part of Service	Amount of excess Expenditure.	Explanation.
Carried forward	s. s. d. 2294. 15. 11	
Transport	305. 1. 11	Provision inadequate. Large amount of travelling undertaken by Provincial Administration Staff resulted in large excess on Hut Tax Revenue Estimate.
Salary Dept.	57. 14. 6	Arrears of salary paid during the year of account.
Expenditure	1705. 7. 2	Expenditure incurred in connection with the African Coast Fever Preventive Scheme as per Colonial Office telegram of 6th April 1906.
Department	2506. 1. 9	The Estimates of the Survey Dept. were prepared at home and the provision for "Payment to licenced Surveyors" and "Local Transport" trigonometrical party proved inadequate for the requirements of the Department. The former subhead was exceeded by £2309 and the latter by £1386, and though certain economies were effected on other subheads they were insufficient to prevent an excess on the total vote. The local transport excess is due chiefly to the Sotik Survey sanctioned in Colonial Office despatch No. 751 of 4th December 1906.
Departmental Expenditure	3377. 9. 6	No provision was made in the Survey Estimate which were prepared in England for "Local Transport" of the Cadastral party, which amounted to £1472 and the general transport vote of the Protectorate was unable to bear the charge. Vide para 4 of Colonial Office despatch No. 147 of 21st March 1906.
Carried forward	3242. 5. 9	

Service	Amount of excess Expenditure.	Explanation.
... forward ... Office	s. s. d. 8242. 25. 9	
... expenditure	201. 0. 5	£250 provided for the Mombasa Survey Office was diverted and used for the Land Office which provides accommodation for the Survey Department.
...	1407. 7. 5	Excess occurred on the subheads for transport and is met by a greater saving on the Public Works Extraordinary Vote.
... Relief	36. 18. 4	£5000 sanctioned in Colonial Office telegram of 19th April 1907.
... Expedition	1481. 1. 7	Net cost of Expedition. But for the decision to return to the tribe a portion of the Cattle looted from them, the expedition would have been self supporting.
Total	12,484. 8. 6	

No. of Service	Amount of excess Expenditure.	Explanation.
Forward Office	8. 8. 0	
Expenditure	201. 0. 0	£250 provided for the Mombasa Survey Office was diverted and used for the Land Office which provides accommodation for the Survey Department.
Expenditure	1407. 7. 0	Excess occurred on the subheads for transport and is met by a greater saving on the Public Works Extraordinary Vote.
Relief	36. 18. 4	£5000 sanctioned in Colonial Office telegram of 19th April 1907.
Expedition	1481. 1. 7	Net cost of Expedition. But for the decision to return to the tribe a portion of the cattle looted from them, the expedition would have been self supporting.
Total	£12,484. 8. 6	

EAST AFRICA PROTECTORATE.

Supplementary Estimate for the year 1907 - 08.

Service	Amount estimated to be spent in the year 1906-7 vide Appendix B to the 1907-8 Estimates.	Amount actually expended or spent in 1907-8.	Balance required to	Explanation
	£	£	£	
Law Department				
Total Expenditure				
"Clement Hill"	15,754	14,222	772	Less progress was made with these works by 31st March 1907 than was anticipated when the 1907-08 estimates were prepared.
Marina Pier	10,000	2,426	7,574	
Marine Boat S.S.				
" "	15,800	9,575	6,225	
Goods-sheds				
Maji and Entebbe	5,333	4,637	696	
	46,887	31,620	15,267	

EAST AFRICA PROPECTORATE.

Supplementary Estimate for the year 1907 - 08.

Part of Service	Amount estimated to be spent in the year 1906-7 to the 1907-8 Estimates.	Amount actually expended in 1907-8.	Balance required to be spent in 1907-8.	Explanation
	£	£	£	
<u>Mar Department</u>				
<u>Capital Expenditure</u>				
"Clement Hill"	15,754	14,888	772	Less progress was made with these works by 31st March 1907 than was anticipated when the 1907-08 estimates were prepared.
"Mindi Pier	10,000	2,428	7,574	
"S.S. Boat S.S."	15,800	9,575	6,225	
"Goods-sheds"	5,333	4,637	696	
"Maji and Entebbe"	46,887	31,620	15,267	

Reconciliation Statement of figures as shown in Table II of
 General Account for the year 1906-07 under Receipts, with those
 figures shown in the monthly Cash Working Accounts rendered to
 the Treasurer, East Africa Protectorate during 1906-07.

Particulars.	Amount.	Total.
monthly accounts rendered to the Treasurer for April '06 to March '07:		Rs. s. p. 3,470,081.13. 0
Deduct.		
Outstandings at end of March '06.		
By Traffic Book Rs. 503.0.3		
Audit Office Balance Sheet 17,066.0.6	17,569. 0. 9	
Earnings of March-06 received in April '06 and credited in latter month.	21,418. 0. 3	
Transfer entries of February and March '06 between Revenue and Capital paid out in cash during April and May '06 shown in the Protectorate Accounts for those months.	16,138. 1. 6	54,169. 8. 6
	C.O.	3,416,456. 4. 6

Reconciliation Statement of figures as shown in Table II of
 Various Account for the year 1906-07 under Receipts, with those
 figures shown in the monthly Cash Working Accounts rendered to
 the Treasurer, East Africa Protectorate during 1906-07.

Particulars.	Amount.	Total.
monthly accounts rendered to the Treasurer for April '06 to March '07.		Rs. s. p. 3,470,625.13. 9
<u>Deduct.</u>		
Outstandings at end of March '06.		
Traffic Book Ba. 503.0.3		
Audit Office Balance Sheet 17,066.2.6	17,569. 0. 9	
Earnings of March-06 received in April '06 and credited in latter month.	21,415. 0. 3	
Transfer entries of February and March '06 between Revenue and Capital paid out in cash during April and May '06 shown in the Protectorate Accounts for those months.	15,138. 1. 6	54,169. 8. 6
	C.O.	3,416,456. 8. 6

Particulars.

Amount.

Total

B.F.

3,416,456. 4. 6

Add.

Readings at end of March '07

Traffic Book Rs. 331.0.0

Audit Office }
Balance Sheet } 22,487.6.0

22,818. 6.0

Earnings of March 1907 received
in April 1907.

32,083.10.9

Transfer entries of February and
March 1907 between Revenue and
Capital paid out in cash during
April and May 1907.

15,004. 4.0

Miscellaneous Vouchers pertain-
ing to Revenue Account paid out
of Station Earnings and Sundry
Credits adjusted by Journal

17,908.14.9

Freight and Construction Train
Charges on fuel and miscellaneous
goods during the year 1906/7.

Railway Service 106,806.18.0

Steamer Service 1,700. 1.0

107,906.13.0

201,728. 0. 6

Total Rs.

3,618,178. 5. 0

Less Shown in Table II Revenue Account 1906/7

3,618,178. 5. 0

Totals audited and found correct.

Sd/ E. C. E. Barnes.
Local Auditor.

Particulars.	Amount.	Total
B.F.		3,416,456. 4. 6
Add.		
Standings at end of March '07		
Traffic Book Rs. 331.0.0		
Audit Office (Balance Sheet) 22,487.6.0	22,418. 6.0	
Earnings of March 1907 received in April 1907.	37,083.10.9	
Transfer entries of February and March 1907 between Revenue and Capital paid out in cash during April and May 1907.	16,004. 4.0	
Miscellaneous Vouchers pertaining to Mysore Account paid out of Station Earnings and Sundry Credits adjusted by Journal	17,908.14.9	
Freight and Construction Train Charges on fuel and miscellaneous for year 1906/7.		
Railway Service 106,806.12.0		
Steamer Service 1,200. 1.0	107,906.13.0	201,728. 0. 6
Total		3,618,178. 5. 0
As shown in Table II Revenue Account 1906/7		3,618,178. 5. 0

Totals audited and found correct.

Sd/ E. C. E. Barnes.
Local Auditor.

Reconciliation Expenditure as per Table II and E.A.P. Account.

Particulars.	Amount.	Total.
Expenditure as per Uganda Railway Accounts.		Rs. a. p. 2,456,720.47 0
1. Liabilities for 1906/6 disbursed in 1906/7.		294,326. 6. 0
Total.		2,751,046.10. 0
2. Liabilities of 1906/7 disbursed in 1907/8.	183,872.2.6.	
Unpaid wages.	11,798.7.3.	
3. Miscellaneous adjustments.	17,538.6.0.	322,998.15. 9
Expenditure as per cash account rendered to E.A.P.		2,458,047.10. 3

Total audited and found correct.

Sd/ H. C. E. Barnes.
Local Auditor.

Reconciliation Expenditure as per Table II and E.A.P. Account.

Particulars.	Amount.	Total.
Expenditure as per Uganda Railway accounts.		Rs. a. p. 2,466,720. 47 0
As II.		
1. Liabilities for 1906/6 disbursed in 1906/7.		294,326. 6. 0
Total.		2,761,046. 10. 0
2. Liabilities of 1906/7 disbursed in 1907/8.	185,872. 2. 6.	
Unpaid wages.	11,798. 7. 3.	
3. Miscellaneous adjustments.	127,558. 6. 0.	325,998. 15. 9
Expenditure as per cash account rendered to E.A.P.		2,438,047. 10. 3

Total audited and found correct.

Sd/ H. C. E. Barnes.

Local Auditor.

Abstract of debit balance "Advances Capital".

Particulars.	Amount.
Revenue transactions with Capital of 1906/7 not finally adjusted until 1906/7.	Rs. 4,806. 13. 9
Revenue transactions with Capital of 1906/7 not finally adjusted until 1907/8.	49,372. 6. 0
Miscellaneous items.	451. 2. 9
	<hr/> 54,510. 6. 0

Totals audited and found correct.

Sd/ H. C. E. Barnes.
Local Auditor.

Abstract of debit balance "Advances Capital".

Particulars.	Amount.						
Revenue transactions with Capital of 1906/6 not finally adjusted until 1906/7.	<table border="0"> <tr> <td>Rs.</td> <td>S.</td> <td>P.</td> </tr> <tr> <td>4,806.</td> <td>13.</td> <td>9</td> </tr> </table>	Rs.	S.	P.	4,806.	13.	9
Rs.	S.	P.					
4,806.	13.	9					
Revenue transactions with Capital of 1906/7 not finally adjusted until 1907/8.	<table border="0"> <tr> <td>49,872.</td> <td>6.</td> <td>0</td> </tr> </table>	49,872.	6.	0			
49,872.	6.	0					
Miscellaneous items.	<table border="0"> <tr> <td>231.</td> <td>2.</td> <td>9</td> </tr> </table>	231.	2.	9			
231.	2.	9					
	<table border="0"> <tr> <td>54,909.</td> <td>6.</td> <td>0</td> </tr> </table>	54,909.	6.	0			
54,909.	6.	0					

Totals audited and found correct.

Sd/ H. C. E. Barnes.
Local Auditor.

EAST AFRICA PROTECTORATE.



ANNUAL ABSTRACT ACCOUNT.

1906 — 1907.

ENCLOSURE

to be returned to the Secretary of the East Africa Protectorate, 1907.

18
19

Low 5000
33072

175

DRAFT

Christy & Co
Treasury

MINUTE.

- Mr. Boscawen 18/4
- Mr. Selby
- Mr. Jux
- Mr. Atkinson
- Mr. Fox
- Mr. Lucas
- Sir F. Hopwood
- Mr. Churchill
- The Earl of Elgin

AND SIGNED

19 Sept 1907

Sir,
I have the honor to acknowledge the receipt of your letter of the 19th inst. in relation to the account of the Treasury for the year 1906-7. I have the honor to inform you that the account of the Treasury for the year 1906-7 is now being prepared and will be ready for the consideration of the Treasury Committee in the course of the next few days. I have the honor to inform you that the account of the Treasury for the year 1906-7 is now being prepared and will be ready for the consideration of the Treasury Committee in the course of the next few days.

18 Sept 1907