

EAST AFR. PROT.

309

No. 7411

(Subject.)

Uganda Railway Capital acc.

Forwards as requested on following
adjustment made in 1902/3 in connection with
the adjustments of receipts charges & also copy letter
from Chief Accountant. Report Delay.

(Notes.)

Copy of Bk: n 30509, with copy of this
(see a copy:), to the CA for info
with info to 30509. L.T.

above.

H. J. R.

3/3

No. 43

906

Plan

Previous Paper.

30609
1/5

Amend 2009 of May 1910

310

Commissioner of Railways

Nairobi,

January 22nd 1906

AFRICAL BANK (PRIVATE)

Dear Sir,

I have the honour to transmit to Your Lordship
 herewith the account showing the adjustment made in
 1905 in connection with the reduction of freight charges
 on the Uganda Railway, called for by Mr. Lydell's despatch
 of August 21st, together with a copy of a duplicate
 which the Chief Accountant has furnished to the Manager of
 the office.

I am sorry to regret the delay which has arisen in furnishing
 this account.

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

Yr. Lord,

Your Lordship's obedient servant,

Secretary of State
 For the Colonies
 Downing Street
 London

311 UGANDA RAILWAY.

Proc. 22
1923

Statement of Expenditure against final account up to 31st December 1923

DIRECTION	OUTLAY DURING YEAR		Total	Outlay of the current year.	Total outlay 1899.	Total to date
	By Cash	By Stores				
1. GENERAL SERVICES						
(a) Salaries and allowances	46,000		46,000	14,400	2,27,000	2,41,400
(b) Travelling allowances	254		254	254	1,140	1,394
(c) Temporary quarters				250		250
(d) Office accommodation				304		304
(e) Instruments				102		102
(f) Office Expenses	81,210		81,210	30,204	1,11,474	1,41,678
(g) Poles	28,49		28,49	4,000		32,49
TOTAL GENERAL SERVICES	176,009		176,009	53,064	2,38,618	2,91,682
2. ENGINEERING						
(a) Salaries and allowances				12,153	4,11	16,264
(b) Travelling allowances				14,428	1,33,092	1,47,520
(c) Temporary quarters	2,702		2,702	2,702		5,404
(d) Office accommodation	5,56		5,56	1,915	3,0	9,475
(e) Instruments	3		3	1,362	20,808	22,173
(f) Office Expenses	102		102	3,004	1,0	3,106
TOTAL ENGINEERING	8,870		8,870	37,542	1,34,910	1,72,452
3. STOREKEEPING						
(a) Salaries and allowances				102	1,11	1,213
(b) Travelling allowances				142	1,11	2,533
(c) Temporary quarters					12,100	12,100
(d) Office accommodation					112	112
(e) Instruments					5,5	5,5
(f) Office Expenses	223		223	2,224	5,5	2,447
(g) Poles	112		112	1,200	3,8	3,912
TOTAL STOREKEEPING	335		335	3,678	2,06,320	2,10,333
4. ACCOUNTS						
(a) Salaries and allowances				116	1,11	1,227
(b) Travelling allowances				116	1,11	2,343
(c) Temporary quarters					1,11	1,11
(d) Office accommodation					1,11	1,11
(e) Instruments					1,11	1,11
(f) Office Expenses	392		392	3,920	1,11	4,413
(g) Poles	112		112	1,200	3,8	3,912
TOTAL ACCOUNTS	504		504	5,441	2,27,581	2,33,526

ADMINISTRATION
GENERAL CLERK

5. MEDICAL & SANITATION.

(a) Salaries and allowances	704 1 5	704 1 5	704 1 5	1,67,345 15 4	1,67,345 15 4
Travelling allowance	247 3 8	247 3 8	2304 4 11	31,682 1 9	31,682 1 9
Temporary quarters	449 5 1	449 5 1	1426 8 -	1,32,178 0 6	1,32,178 0 6
Office accommodation			527 1 9		
Instruments			32179 7 0	26,107 9 11	
Office Expenses			1221 8 11	12,217 53 10	12,217 53 10
Hospital accommodation	1285 2 6	1285 2 6	448 2 3 2	1,50,046 2 9	1,50,046 2 9
Total Medical & Sanitation	3089 11 4	3089 11 4	2308 1 6	21,376 9 11	21,376 9 11

6. LOCOMOTIVES.

(a) Salaries and allowances					
Salaries	49 5 0	49 5 0	945 4 3	3,27,951 12 7	3,27,951 12 7
Travelling allowance			287 3 3	18,297 9 10	18,297 9 10
Temporary quarters			918 1 2	1,40,570 7 5	1,40,570 7 5
Office accommodation				2,461 5 6	2,461 5 6
Instruments				20 2 0	20 2 0
Office Expenses	654 11 11	654 11 11	1547 8 7	11,450 11 1	11,450 11 1
Total Locomotives	749 6 9	749 6 9	7620 8 7	1,60,236 8 7	1,60,236 8 7

7. TRAFFIC.

(a) Salaries and allowances					
Salaries				14,000 8 3	14,000 8 3
Travelling allowance				2,078 9 0	2,078 9 0
Temporary quarters				18,200 10 9	18,200 10 9
Office accommodation					
Instruments					
Office Expenses				6,474 14 6	6,474 14 6
Total Traffic				40,753 13 6	40,753 13 6

8. TELEGRAPH.

(a) Salaries and allowances					
Salaries			465 8 -	34,328 1 2	34,328 1 2
Travelling allowance			55 -	9,618 13 11	9,618 13 11
Temporary quarters				43,976 23 1	43,976 23 1
Office accommodation					
Instruments					
Office Expenses			1177 3 2	3,222 1 6	3,222 1 6
Total Telegraph				87,145 9 2	87,145 9 2

9. TRANSPORT.

(a) Salaries and allowances					
Salaries				10,10 3 10	43,700 2 10
Travelling allowance				2,005 0 -	12,025 3 9
Temporary quarters				14,100 1 10	66,370 6 7
Office accommodation					
Instruments					
Office Expenses	109 1 2	109 1 2	4726 8 11	24 9 -	24 9 -
Total Transport	109 1 2	109 1 2	2,200 1 10	6,124 9 3	1,23,460 9 3

10. COMMISSARIAT.

(a) Salaries and allowances					
Salaries				5,820 18 10	71,200 2 2
Travelling allowance				3,544 9 11	3,544 9 11
Temporary quarters					
Office accommodation				1,002 1 11	1,002 1 11
Instruments					
Office Expenses	193 6 9	193 6 9	1,107 11 -	4,206 1 2	4,206 1 2
Total Commissariat	193 6 9	193 6 9	1,107 11 -	16,700 1 4	76,952 11 2

11. INDIAN AGENCY.

(a) Salaries and allowances					
Salaries				2,219 10 -	30,078 4 10
Travelling allowance				2,626 14 9	2,626 14 9
Temporary quarters					
Office accommodation				1,802 10 0	1,802 10 0
Instruments					
Office Expenses				776 6 1	6,507 6 6
Total Indian Agency				15,423 11 6	30,174 15 3

TOTAL ADMINISTRATION

1. Survey Expenses	95 7 7	95 7 7	1,208 18 4	2,62,280 40 8	2,62,280 40 8
2. Plant				74,057 4 6	74,057 4 6
3. Establishment					
Salaries				6,720 2 -	2,00,106 5 7
Travelling allowance				1,973 8 -	78,447 9 11
Contingencies				4,800 3 9	1,53,327 7 11
Total Survey				13,500 10 1	4,14,111 1 3

LASS

Uganda Railway
 Total LASS

Item	1911-12	1912-13	1913-14	1914-15	1915-16
Construction					
1. Works	2,752 2 3	2,752 2 3	2,752 2 3	2,752 2 3	2,752 2 3
2. Materials	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Plant	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
4. Contingencies	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Bridge Work					
1. Large Bridges	3,250 0 0	3,250 0 0	3,250 0 0	3,250 0 0	3,250 0 0
2. Minor Bridges and Culverts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Floodgates	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Locomotives					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Road Carts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Mile and Van-Drawn Carts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Telegraphs					
1. Erecting and Maintenance of Telegraph Lines	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Rolling Stock					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Wagons	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Trucks	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Stations and Buildings					
1. Stations and Offices	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Workshops and Stores	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Staff Quarters	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
4. Station Machinery	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Total Construction	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Equipment					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Wagons and Trucks	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Total Equipment	2,000 0 0	2,000 0 0	2,000 0 0	2,000 0 0	2,000 0 0
Carried over	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0

Item	1911-12	1912-13	1913-14	1914-15	1915-16
Construction					
1. Works	2,752 2 3	2,752 2 3	2,752 2 3	2,752 2 3	2,752 2 3
2. Materials	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Plant	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
4. Contingencies	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Bridge Work					
1. Large Bridges	3,250 0 0	3,250 0 0	3,250 0 0	3,250 0 0	3,250 0 0
2. Minor Bridges and Culverts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Floodgates	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Locomotives					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Road Carts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Mile and Van-Drawn Carts	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Telegraphs					
1. Erecting and Maintenance of Telegraph Lines	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Rolling Stock					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Wagons	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Trucks	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Stations and Buildings					
1. Stations and Offices	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Workshops and Stores	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
3. Staff Quarters	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
4. Station Machinery	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Total Construction	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Equipment					
1. Locomotives	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
2. Wagons and Trucks	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0
Total Equipment	2,000 0 0	2,000 0 0	2,000 0 0	2,000 0 0	2,000 0 0
Carried over	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0

NAIROBI:

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Accountant

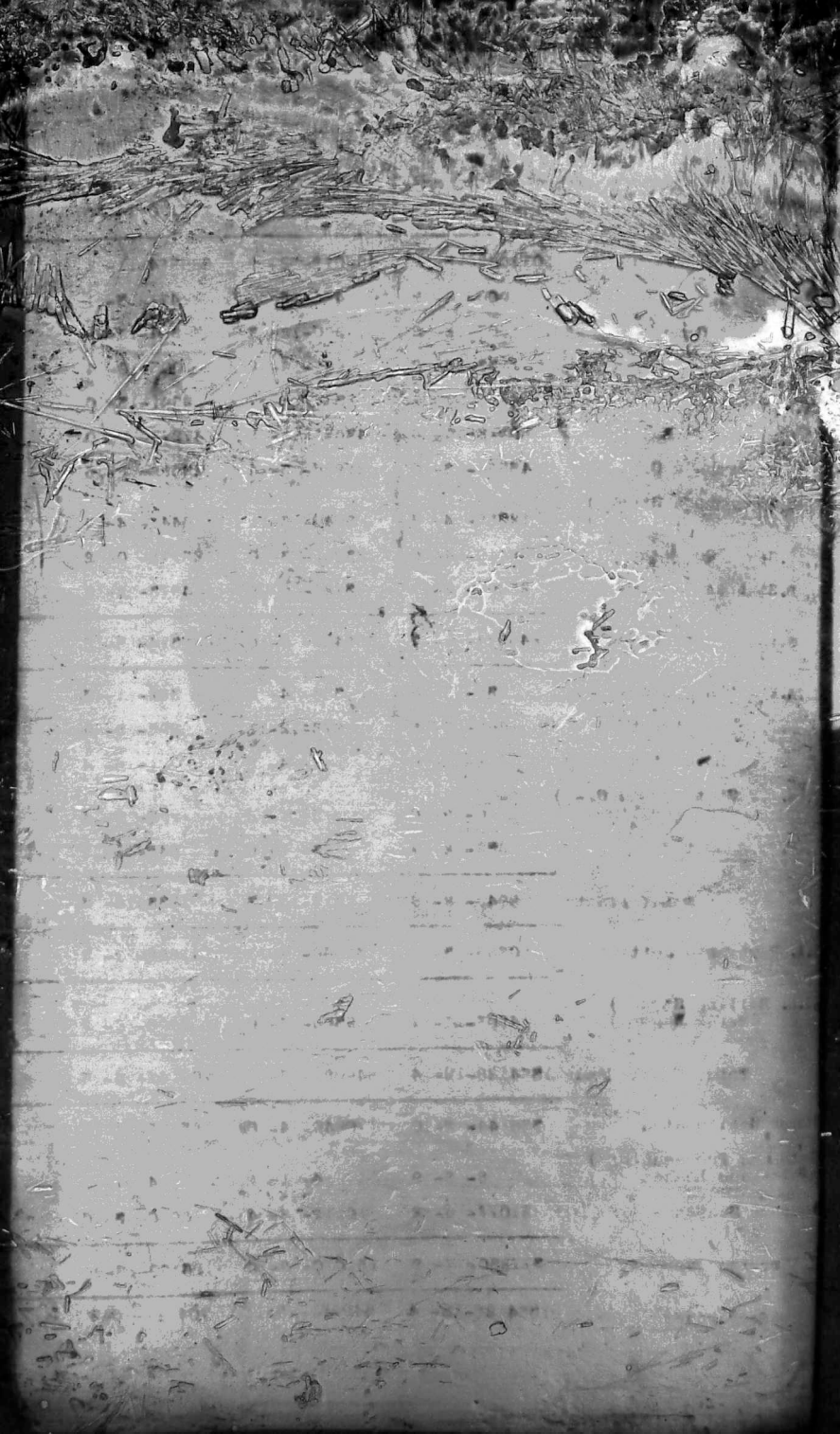
Headwood
 Chief Accountant,
 Uganda Railway

STANDARD ...
 25 and 12 pies per ton per mile of the ...
 100 ...

C. O.
 7411

	ORIG. ... OF 25 ... AND 12 ...	DATE ... PER 10 ... CON ...	DISBURSE ... BETWEEN ... AND 12 ...
III.A.	48-5-8	53-12-10
... B	50-1-8	51-7-10
... S. 2 ...	180-8-7	817-18-	852-10-10
... S ...	1070-1-5	14-2-8	22-15-10
... 4 ...	0-8-9	0-8-9	0-2-8
... 6 ...	196-8-7	94-8-8	102-8-8
... C 1 ...	774-9-6	151-12-11	142-12-7
... S ...	969-0-4	405-5-1	505-14-8
... S ...	218-1-2	700-10-10	115-6-4
... D 1 ...	224-8-8	537-9-6	115-9-6
... E ...	787-14-11	52-12-8	292-0-0
... E 1 ...	1427-1-8	465-7-1	750-1-3
... 1 (Troy: Allowance)	486-15-8	908-12-9	227-2-8
... S ...	1606-8-7	779-12-10	654-2-10
... 7 ...	2471-7-8	1188-4-9	1255-8-0
... F 1 ...	94-12-0	48-9-8	49-8-10
... S ...	1222-7-6	604-8-10	554-14-11
... I S ...	209-12-0	100-10-10	109-1-8
... J S ...	291-12-8	178-8-8	195-5-0
Total Administration	18556-8-8	9051-2-8	2908-8-8
I.A. Survey Expenses	37-7-8	41-12-8	45-7-7
III.A. Earthwork	127243-12-3	66019-9-1	71521-8-2
... B. Canal	16544-9-6	8910-12-3	9222-10-1
IV.A. Major Bridges	760571-8-11	885074-8-4	598496-12-7
... B. Minor	25928-8-2	46073-6-11	49912-14-8
Carried over	1012662-12-10	426076-2-9	526224-11-1
... 10	12245-12-11	8095-1-11	9250-14-0

	1914	1915	1916
Project Foremen	1018662-15	48609-4-9	25800-1-1
Fencing	403-3-8	15-1	27-2-1
Mile & Gradient posts	605-12-0	390-12-1	314-15-11
Electric Telegraph	1933-15-0	943-4-8	1933-10-8
A.A. Ballast	4688-1-5	2546-2-7	2541-18-0
B. Permanent Way	20918-11-4	4822-1-8	47275-2-10
H.A. Stations & Offices	43854-18-10	21806-8-4	23665-8-6
C. Workshop & Store Buildings	15882-4-2	5046-8-11	6441-14-4
C. Staff Quarters	49419-4-0	35241-5-10	25177-6-3
D. Station Machinery	22765-2-11	18729-0-9	16875-12-7
Total Construction	1246574-1-8	694499-5-10	549374-7-5
H.A. Plant Engineering	788-16-5	583-4-2	535-11-5
B. Construction	508-5-8	472-12-11	295-1-2
C. Locomotive	2-11-0	1-4-6	1-3-4
E. Station and Office Furniture	10-2-10	8-1-6	5-2-4
F. Boats	1899-8-7	728-7-0	848-11-7
Total Plant	2949-18-6	1415-14-5	1522-14-2
H.A. Ferriss & Jetties	20255-5-1	34666-7-11	41822-11-5
H.B. Rolling Stock Carr. & Wagon	4925-11-7	2806-8-0	2499-3-7
Total Final Items	1854125-12-4	649981-5-11	704147-6-5
Stores Unallocated	366144-8-10	170949-4-0	155198-14-10
Items and Proceeds of Sales and Leases	8-8-9	4-1-8	4-7-1
Workshop Suspense	21077-6-2	10117-2-4	10960-8-10
Carried over	577290-2-9	121070-8-0	186159-15-9
Carried over	1854125-12-4	649981-5-11	704147-6-5



	FIXED COSTS 18 piers per ton per mile	FIXED COSTS 18 piers per ton per mile	FIXED COSTS 18 piers per ton per mile
Weight	1554133-18-4	649981-8-11	704147-8-8
Weight	377230-7-9	181070-8-0	190189-18-9
Weight	5447-9-8	2716-18-8	2036-11-10
Weight	80753-10-7	45084-8-7	40074-8-7
Weight	525-4-0	718-11-1	872-8-31
Weight	478151-18-7	227118-8-0	248043-18-7
GRAND TOTAL	1571200-11-11	877099-8-11	950191-8-0

W. H. Wood

Chief Accountant
Uganda Railway.

INDIA RAILWAY

Account of the Manager of the Eastern Railway for the month ending *(Supplementary) March 1903*

Receipts	Receipts in the month of <i>March 1903</i> <i>(Supplementary)</i>	Total for period from 1st April 1902 to <i>31st March 1903</i>	Total to 31st <i>March 1903</i>
To balance on 1st April, 1902		77829 17 3	27829 17 2
By Balance on <i>31st March 1903</i>	23243 3 7		
Administration			
Surveys			
Land and Compensation			
Construction			
Equipment			
Plant			
Rents and Proceeds of sales and Leases			
Unallocated Stores issued and charged on other side to final heads of service			
<i>Traffic Account (Revenue Earnings)</i>	63345 1 7	286175 4	70829 2 5
	53345 15 8	285216 12 4	621870 16 8

Payments	Receipts in the month of <i>March 1903</i> <i>(Supplementary)</i>	Total for period from 1st April 1902 to <i>31st March 1903</i>	Total to 31st <i>March 1903</i>
By Balance on 1st April, 1902			
By Exchange Account Loss			
Advance Account			
Deposits			
Sales			
Workshop Suspense			
<i>Traffic Account Working Expenses</i>			
	280718 1 11		

TOTAL INCLUDING BALANCE.	60122 12 1	812083 9 6	449710 13 10
To Exchange Account Gain		8 8 8	8 8 8
Advance Account		122287 8 3	122287 8 3
Bills		81274 11 4	81274 11 4
Deposits		8021 3 3	8021 3 3
Sales		41314 12 10	41314 12 10
Workshop Suspense		28277 5 8	28277 5 8
	40122 12 1	105928 11 5	996238 15 7

Balance in debit of Stores on the

Expenses incurred in the

Chief Accountant

Receipts	Receipts in the month of <i>March 1903</i> <i>(Supplementary)</i>	Total for the period from 1st April 1902 to <i>31st March 1903</i>	Total to 31st <i>March 1903</i>
By Balance on 1st April, 1902			
By Exchange Account Loss			
Advance Account			
Deposits			
Sales			
Workshop Suspense			
<i>Traffic Account Working Expenses</i>			
	280718 1 11		

TOTAL	39229 16 3	833960 12 1	774631 1 10
By Exchange Account Loss		8 8 8	8 8 8
Advance Account		77266 1 2	7454 9 5
Deposits		8165 1 5	8165 1 5
Sales		86124 2	86125 16 7
Workshop Suspense		1793 16 3	1793 16 3
	921 9 4	29022 7 7	28196 10 3
By Balance in hand on <i>31st March 1903</i>		1032301 7 10	972195 12 1
	23243 3 7	22208 8 7	22208 8 7

DETAILS OF BALANCE.

Cash with National Bank of India	10678 15 4
Head quarters Office	8620 17 3
Agent in India, Karachi	1027 4 10
Ditto Bombay	60 14 2
Construction Division	1819 11 5
Ditto	8860 17 6
Chief Accountant	66 13 2
Chief Storekeeper	
House Wagon & Mail	10
Railway Medical Officer	3 6 8
District Engineer, II Malabar Hill	6 8
Public Works	3 6 8
Inspector	18 6 8
<i>Chief Accountant</i>	48 3 1
TOTAL BALANCE AS ABOVE	83293 3 7

No. 572.

From

The CHIEF ACCOUNTANT,

To

The MANAGER,

Uganda Railway.

NAIROBI, January 18th, 1906.

Sir,

I have the honor to acknowledge the receipt of your letter No. 2547/52, dated 23rd September 1905, together with copies of letters from the Crown Agents concerning the differences in our respective accounts, and beg to reply as under, taking the different items in the order given in Sir E. E. Blake's letter of 23rd August.

I forward herewith copies of a revised account current for March 1905, a revised Abstract of Expenditure, and a statement showing how the amount affected should be adjusted. These papers were originally given to you under cover of my letter No. GA/9/1731 of the 9th March 1904.

In connection with adjustments made by the Crown Agents in each main head of expenditure on account of an amount of £1973.11.1, Gain on Exchange, being the difference of the conversion of our Cash Balance on 31st March 1900 at the new rate of Rs. 15/- to the pound in place of the rate of Rs. 18/- that had hitherto existed, I beg to state that I have carried them out in our account. In my letter No. 12493 of 5th December 1900 I gave reasons to prove that the adjustment was not correct accounting, and I would again like to record this opinion.

Administration

ADMINISTRATION. - I note that the Comptroller states that he expended a sum of 234,500/- and that 249,000 as shown in the final report of the Committee. These accounts have been submitted, and I have no objection to the figures as given. This brings us to the 1st March 1904.

CASH BALANCE & CONVERSION. - The accounts show a balance, with of course, a difference in the conversion of the Cash Balance,

CONVERSION. - The item of 200/- referred to should be adjusted in our accounts, and I am arranging for this to be done. The exact amount is 297.5.11.

There is another most important point in connection with the alteration of the rate of exchange, and that is the debit of stores which were brought on to our books at the rate of Rs. 18/- previous to 1st April 1904, and issued and charged out to works at that rate after the date of alteration, and reconverted into Sterling at the reduced rate of Rs. 15/-

It is an inevitable fact that such procedure must result in an increase of cost to works of 20%

The value of Unallocated Stores on 31st March 1899 was 2187147.1.2 and 20% of such value is 237429.3.2

In the accounts for the period ended 31st March 1904, the Comptroller's accounts show "The total net expenditure has exceeded the issues from the Consolidated Fund by 229070.15.6, which sum has been temporarily met out of balances in the hands of the Accounting Officer in East Africa." This is not quite correct, as the excess is due to the reason given above, i.e. that the amount charged to works for stores issued

is some amount between 229070 and 217422 in excess of what it should be.

It would be very difficult to say what the exact amount should be, as part of the stores were local purchases and consequently the difference would not affect them, but if the Crown Agents will give their figures up to the end of March 1906, an arbitrary adjustment of their excess expenditure, spread over final heads could then be made.

I pointed out the necessity of this adjustment at the time, but was overruled, and it was not then considered advisable to take any action. It is necessary, however, that the adjustment should be made to ascertain the real cost of the Railway, as at present it is incorrectly estimated at the amount in question.

I have the honor to be
Sir,
Yours faithfully,

B. EASTWOOD,

Chief Accountant,

Uganda Railway

The Manager, Uganda P.O.

Enclosure No. 2

Mr. J. H. Sallier's donation

of 47 1/2 January 23rd 1966.