

EAST AFR. PROT.
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Last previous Paper.
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Put by

ABSTRACT ACCOUNT 1914-15.

Submit with report.

Mr: ~~Butler~~ Butler

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 1914-15, duly certified as examined, together with my report thereon (in triplicate).

W. Stephenson

I notice that Rule 62 is a special rule for Embayon-ated Protector. The 1914-15 was the first year of the E.A.P.'s emancipation & I am not sure that it was, as formerly, sent to the C. of T. & C. of A. E. Will you please advise? (Oct. 11. 1916)

Next subsequent Paper.

W. A. H. H. H.

The rule is that, for each of the three
years after the cessation of a Grant in Aid, the
Estimates (and consequently also the accounts) of an
Echague-aided Colony must be submitted to
the Treasury. In view however of the peculiar
wording of para. 5 of the letter from the Co. to the
Treasury, of the 20th Aug 1913 (26826/13) and to
the Treasury reply, of the 6th Sept. 1913 (31259/13)
I think it may be assumed that this general
rule has been waived so far as the E.A.P. is
concerned and that, therefore, this account need
not be sent to the Treasury and the Co. only, but,
to be on the safe side, I think that it would be
as well to ascertain from the Treasury whether
this assumption is correct.

H. J. H.
11.12.16

Mr. Read.

I feel certain that the Treasury told
unofficially in 1913-14 that they did not want to see any
E.A.P. financial books after the account for that
year. Mr. Wood confirms my recollection but
cannot find a record of it.

We have not sent ^{the Treasury} estimates for
this point in sending to the Treasury.

P. H. H.
19.12.16

at once
H. J. H.
19/12/16

C. O.
58877
REC.
REG. 8 DEC 15

EAST AFRICA PROTECTORATE.

33

ANNUAL ABSTRACT ACCOUNT, 1914-15.

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of the East Africa Protectorate for the year ended the 31st March, 1915.

As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st March 1915, has been examined under my directions.

2. Any questions which have arisen in the course of examination have been satisfactorily settled, as far as possible, but certain points in connection with the accounts of this and of the previous year, 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 :-

- £1-16-0 was credited to Expenditure Head VI, "Provincial Administration", instead of to Revenue Head X, "Miscellaneous Receipts".
- £1-8-0 was credited to Expenditure Head XIII, "Prisons" instead of to Revenue Head X, "Miscellaneous Receipts".
- £2-15-0 was charged against Head VI, "Provincial Administration", instead of against Suspense Account "Turkana Fines".
- £7-17-0 was charged against Head XIII, "Prisons" instead

C. O.
58877
REC.
REG. 8 DEC 15

instead of against Suspense "War Expenses".

£56-4-10, which should have been credited to Head XXI, "Railway Department", was credited instead to Uganda Railway Capital Account "Unallocated Stores".

The expenditure under Head XXI(b) "Busoga Railway" (£20,614-0-4) includes an overcharge of £40-19-3 which has been adjusted in the account for the year 1915-16.

4. The expenditure on "Additional Cargo Steamer or extension of Shipping facilities at Lake ports" (£37,926), recorded in the Statement of Loan Expenditure furnished by the Treasurer, exceeded by £2,926 the amount originally allocated to this service out of the Imperial Grant of £375,000.

5. The question in connection with the arrears of revenue in 1909-10, mentioned in paragraph 8 of my report for last year, together with similar arrears in subsequent years, still awaits settlement.

6. I have submitted a separate report on the accounts of the expenditure incurred in connection with the military operations during the period ended 31st March, 1915.

Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

30th November, 1916.

20

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			327,752	5 5				
HEADS OF REVENUE								
Customs	145,000		85,544	14 10			50,455	5 2
Port, Harbour, Wharf and Light-house Dues	1,900		748	4 8			591	15 4
Licences, Excise and Internal Revenue not otherwise classified	219,415		223,639	1 3	4,224	1 3		
Reimbursements in aid	32,240		33,068	7 9	848	7 9		
Reimbursements by other Governments	19,113		14,313	0 0			4,800	6 0
Post and Telegraphs	47,780		38,010	5 5			9,769	14 7
Government Railways	800,000		523,895	4 9			277,104	15 3
Telegraphic Railway	41,223		20,614	0 4			20,608	19 8
Telegrams	38,170		25,704	0 3			7,465	19 9
Interest	6,600		7,463	15 8	863	15 8		
Miscellaneous Receipts	7,500		7,896	5 2	396	5 2		
Sale of Government Property	8,000		3,941	16 3			4,058	3 9
	1,361,341		983,858	16 4	6,332	9 10	383,814	13 6
Land Sales	11,110		886	19 1			10,213	0 11
Total Revenue	1,372,451		984,755	15 5	6,332	9 10	394,027	14 5
Total including balance			1,312,808	0 10				
Loans from Imperial Funds (£250,000)			85,000	0 0				
Loans from Imperial Funds (£275,000)			62,840	0 0				
Loans from Imperial Funds (£1,868,000)			147,840	0 0				
Total of Loans			1,460,840	0 10				
Advances			45,533	13 10				
General Unallocated stores			169,002	9 7				
Trade Goods			14,357	0 5				
Reserve			2,916,867	13 0				
General Post Office, London			30,091	18 7				
Union of South Africa			1,306	5 10				
Drafts and Remittances			347,613	4 13				
Deposits			1,563,170	5 0				
Investments			80,000	0 0				
Excess			1,314	8 9				
Total	£ 6,829,521		13	1				

Examined,
H. C. E. BARNES

Auditor.

Nairobi, 20th November, 1915.

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

R. B. Lewis
Director of Colonial Audit.

21

PROTECTORATE.

Expenditure in the year, 1914 to 1915.

PAYMENTS.	Amount Estimated		Actual Payments.		More than Estimated.		Less than Estimated.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
HEADS OF EXPENDITURE.								
Rent and Interest to H. H. the Sultan	17,000		17,000	0 0				
Peonies	4,316		3,925	17 5			390	2 7
His Excellency the Governor	7,444		7,128	19 0			316	10 0
Secretariat	6,420		6,019	2 8			400	17 4
Do. Special Expenditure	4,814		4,671	1 0			142	19 0
Official Gazette and Printing	1,000		1,075	1 6	75	1 6		
Provincial Administration	182,477		124,055	10 10			8,421	14 2
Do. Special Expenditure	6,577		4,167	4 0			2,409	16 0
Treasury	9,943		9,231	12 5			711	7 7
Customs Department	17,942		16,107	16 3			1,834	4 9
Post and Marine Departments	5,452		4,719	12 0			732	8 0
Do. Special Expenditure	3,020		1,390	14 11			1,629	5 1
Audit Department	4,450		3,888	7 0			561	13 0
Legal Departments	19,434		17,205	15 5			2,228	4 7
Police	55,426		48,145	6 3			7,280	13 9
Prisons	18,222		15,715	3 10			2,506	16 2
Medical Departments	56,886		46,685	4 8			10,200	15 4
Do. Special Expenditure	600		600	0 0			0	0 0
Education	9,467		8,948	17 2			518	2 10
Transport	4,040		3,784	2 5			255	17 7
Do. Special Expenditure	200		200	0 0			0	0 0
Military Expenditure	74,280		65,723	1 9			8,556	18 3
Do. Special Expenditure	3,169		41,730	14 5	38,570	14 5		
Miscellaneous Services	8,978		14,977	18 2				
Post Office and Telegraphs	51,323		47,924	19 6			3,398	0 6
Do. Special Expenditure	8,850		11,341	13 5	2,691	13 5		
Railway Department	467,986		387,159	12 6			130,826	7 6
Do. Special Expenditure	27,000		19,741	5 2			7,258	14 10
Busoga Railway	41,223		20,614	0 4			20,608	19 8
Agricultural Department	40,323		32,906	14 9			7,416	5 3
Do. Special Expenditure	3,000		769	1 10			2,230	18 2
Forest Department	8,11,892		10,603	19 1			1,285	0 11
Game Department	4,382		3,290	19 8			1,091	6 4
Immigration Department	394		303	10 9			90	9 3
Survey Department	35,601		28,035	3 19			7,565	16 2
Land Department	8,445		8,052	1 6			392	1 6
Public Works Department	32,068		30,944	15 0			1,123	11 4
Do. Recruit	38,600		38,283	3 8			316	18 2
Do. Extraordinary	104,753		65,516	2 10			39,236	17 2
Abolition of Slavery	370		1,315	9 0	1,148	9 0		
Coast Land Settlement	13,689		10,363	0 4			3,395	10 8
Loan Charges	15,240		17,929	17 2	2,689	17 2		
Special Expenditure for Magadi	7,000		1,941	12 4			5,058	7 8
Currency Department	655		655	0 0			0	0 0
Total Expenditure	1,384,951		1,151,729	10 9	51,178	18 8	284,399	16 11
Loan Services (£250,000)			24,468	6 10				
Loan Services (£375,000)			81,248	10 0				
Loan Services (£1,868,000)			105,817	5 16				
Total of Loan Services			211,533	11 16				
Total including Loan Expenditure			1,257,547	2 7				
Advances			46,577	4 0				
General Unallocated Stores			161,577	3 8				
Trade Goods			13,806	4 8				
Suspense			2,018,334	9 4				
General Post Office, London			30,204	1 5				
Union of South Africa			1,021	1 9				
Africa			426,855	3 9				
Drafts and Remittances			992,142	17 0				
Deposits			75,000	0 0				
Investments			4,393	16 4				
Imprints			6,629,766	14 8				
Balance of Cash on hand as at 31st March, 1914			159,754	8 5				
Total	£ 6,829,521		13	1				

HENRY P. ESPIE,
Treasurer.

Nairobi, 11th October, 1915.

58877

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APPENDIX I.

EAST AFRICA PROTECTORATE.

statement of Total Receipts and Expenditure
for 1914-1915.

APPENDIX II.

EAST AFRICA PROTECTORATE.

statement of Assets and Liabilities on the 31st. March 1915

EAST AFRICA PROTECTORATE.

Statement of Assets and Liabilities on 31st March, 1915.

LIABILITIES.	Amount.			ASSETS.	Amount.		
	£.	s.	d.		£.	s.	d.
Subsidiary Coinage	...	...	...	Advances	3,688	10	8
General Post Office, London	...	...	...	Unallocated Stores Public Works	41,327	0	10
Drafts and Remittances	...	...	...	Unallocated Trade Goods	1,153	6	10
Deposits	£ s. d.			Suspense:—			
Advances to meet War Expenditure	447,000-0-0			War Expenditure	762,441-16-10		4
On account of Currency	509,965-9-9			Sundry Suspense accounts	2,578-0-0	17	7
On account of Savings Bank	58,150-8-16			General Post Office Union of South Africa	765,919	2	24
Sundry Deposits	48,275-0-5	19	0	Investments:— Savings Bank	50,000	0	0
Loans:				Imprests	3,079	7	8
Loan of £273,000				Cash:—			
Unexpended balance £74,619-5-3				Currency	109,966-9-9		5
Less Amount overpaid on instalments of the loan of £250,000	£ s. d.			Protectorate	199,754	18	5
£19,321-0-4	55,298-4-11	4	11	Total £	1,064,068	4	4
Loan of £1,868,000	62,840-0-0	14	8				
Excess of Assets over Liabilities	...	14	8				
Total £	1,064,068	4	4				

Examined
H. C. E. BARNES,
Auditor.

HENRY P. ESPIE
Treasurer.