

X 1930

X 1930

16365

KENYA

16365

CO 533/404

Annual Abstract Account 1929

Previous

15941/20

Subsequent

17388/31

| | |
|--------------|-------|
| XCA | 29/11 |
| Mr. Bestwood | 11/12 |
| J. A. Lee | 18/12 |
| Mr. Pinner | 23/12 |
| XCA | 28/12 |
| Mr. Laine | 15 |
| XCA | |

1 OCA
No. 2 copies of Annual Abstracts - Accounts for
year 1979, together with comments thereon

sent copy to OAG
Duplicate signed copy remains
in that Dept - ref. 2 in 15941 by

saying as regards para. 9
the report that the staff above the
hope the OCA had been small - with
improvement with result from the result of the
for ref. by the OAG in no. 2 of 16313/3

Blaine will take care
3 papers when
action on them
is complete

Johnson

11-12-79

JH/ML

12/12

atuci

Gov. 985 - (1/1 of memo to No. 1) - 16 DEC 1979

C. O.

Mr. Eastmond
Mr. Allen
Mr. Tomlinson
Mr. C. Bottomley

Sir J. Shackburgh.
Sir G. Grindle.
Permt. U.S. of S.
Parly. U.S. of S.
Secretary of State.

X 116363
16 Dec 1930

O. D.
R 12066
D. 15

DRAFT.

Kenya
No 985
J.G.

I have the honor
to acknowledge the receipt
of your copy of the Annual
Abstract Account of the
Director of Colonial Audit in the
Annual Abstract Account of
Kenya for 1929, together
with a Report thereon of the
Director of Colonial Audit
2 As regards para 4

This letter is hereby
filed in the Reminders
of C.A. No 272 referred
to in

of the Report, I share the
hope of the Director of
Colonial Audit that a
marked improvement will
result from the issue of the
circular referred to in
your letter No 663 of
the 10th Oct.

Report
Draft of
Report 2/10/30 in
no. 11

(20110213/30)

(Signed) PASSFIELD

RECEIVED
29 NOV 1930
COL. OFF.

East African Dept.:

In accordance with Rule 39 of the
Departmental Instructions of the Colonial
Audit Department I submit herewith (in duplicate)
certified copies of the Annual Abstract Account
of Kenya for the year 1929, together with my
report thereon.

A. J. Harding
Director of Colonial Audit.

27-11-30

1. H. of memo Com. 5783. 16 DEC 1930

5

KENYA.

ANNUAL ABSTRACT ACCOUNT, 1929.

: o :

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of Kenya for the year ended the 31st of December, 1929.

: o :

As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st of December, 1929, has been examined under my directions.

2. The questions which arise in the course of examination have been satisfactorily settled, as far as possible, but certain points are still awaiting final settlement.

3. The account, as rendered includes various errors of classification which were brought to notice, and admitted by the Accounting Officer, too late for adjustment. Those errors were, however, of minor importance with the exception of those shown in the enclosed list.

4. With reference to paragraph 3 of each of my reports for the years 1927 and 1928, I have again to draw attention to the fact that the requirements of Colonial Regulation No. 272 were still not being complied with, as I was informed by the Auditor in his Annual Report for the year 1929 that excess expenditure had been incurred without authority and, in some cases, considerably prior to the issue of the necessary special warrants.

I attach considerable importance to this repeated irregularity, especially in view of the facts

fact, that the total sum involved in this respect during 1929 amounted to £54,840.-49cts. representing in all 123 separate cases. In order more clearly to illustrate the gravity of the position, I enclose a tabulated statement showing 16 typical instances of this irregularity. On the 27th of August 1930 a circular letter (No. 43 of 1930) was issued by the Kenya Secretariat to all Heads of Departments and Provincial Commissioners which dealt with this question, and I hope that as a result future years will show a marked improvement.

A. Harding

Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

27th November, 1930.

APPENDIX I.

Colony and Protectorate of Kenya. Annual Abstract Account, 1929.

Statement showing the Total Receipts and Payments in the Year 1929.

PART I.—GENERAL ACCOUNT.

| RECEIPTS | Amount Estimated | | | Actual Receipts | | | More than Estimated | | | Less than Estimated | | | PAYMENTS | | | Amount Appropriated | | | Actual Payments | | | More than Appropriated | | | Less than Appropriated | | | | | |
|---|------------------|----|----|-----------------|----|----|---------------------|----|----|---------------------|----|---|-------------|----|----|---------------------|----|----|-----------------|----|----|------------------------|----|----|------------------------|----|----|-------------|---|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | | | |
| BALANCE ON 1st JANUARY 1929 | | | | 559,277 | 7 | 02 | | | | | | | | | | | | | | | | | | | | | | | | |
| HEADS OF REVENUE | | | | | | | | | | | | HEADS OF EXPENDITURE | | | | | | | | | | | | | | | | | | |
| Customs | 727,412 | 0 | 00 | 949,725 | 3 | 24 | 22,313 | 3 | 24 | | | | 772,500 | 0 | 00 | 772,494 | 18 | 10 | | | | | | | | | | | | |
| Licenses, Duties, Taxes, etc. | 912,417 | 0 | 00 | 902,566 | 2 | 29 | | | | 9,850 | 12 | 72 | | | | | | | | | | | | | | | | | | |
| Re-imbursements | 119,781 | 0 | 00 | 123,943 | 4 | 06 | 5,062 | 4 | 06 | | | | | | | | | | | | | | | | | | | | | |
| Earnings of Government Departments | 80,413 | 0 | 00 | 99,983 | 5 | 00 | 16,575 | 5 | 00 | | | | | | | | | | | | | | | | | | | | | |
| Reserve from Govt. Property and Royalties | 78,454 | 0 | 00 | 74,652 | 6 | 48 | 40,629 | 14 | 01 | 3,599 | 13 | 56 | | | | | | | | | | | | | | | | | | |
| Sale of Government Property | 19,517 | 0 | 00 | 10,453 | 18 | 08 | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Receipts | 9,150 | 0 | 00 | 11,767 | 4 | 89 | 2,617 | 4 | 89 | | | | | | | | | | | | | | | | | | | | | |
| Interest | 33,012 | 0 | 00 | 36,399 | 12 | 25 | 33,337 | 12 | 25 | 3,559 | 2 | 16 | | | | | | | | | | | | | | | | | | |
| Port (Government) Receipts | 43,000 | 0 | 00 | 39,402 | 17 | 84 | | | | | | | | | | | | | | | | | | | | | | | | |
| Land Sales | 47,000 | 0 | 00 | 55,247 | 16 | 44 | 8,237 | 16 | 44 | | | | | | | | | | | | | | | | | | | | | |
| TOTAL REVENUE | £ 3,265,174 | 0 | 00 | £ 3,333,742 | 2 | 02 | £ 129,771 | 19 | 99 | £ 60,203 | 17 | 94 | £ 3,183,175 | 0 | 00 | £ 3,183,175 | 0 | 00 | £ 3,183,175 | 0 | 00 | £ 3,183,175 | 0 | 00 | £ 3,183,175 | 0 | 00 | £ 3,183,175 | 0 | 00 |
| NET INCREASE | | | | | | | | | | | | NET INCREASE | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DEBIT | | | | | | | | | | | | DEBIT | | | | | | | | | | | | | | | | | | |
| Drafts and Remittances | | | | | | | | | | | | Drafts and Remittances | | | | | | | | | | | | | | | | | | |
| Imprests | | | | | | | | | | | | Imprests | | | | | | | | | | | | | | | | | | |
| Unallocated Slices | | | | | | | | | | | | Unallocated Slices | | | | | | | | | | | | | | | | | | |
| King's African Rifles Rations | | | | | | | | | | | | King's African Rifles Rations | | | | | | | | | | | | | | | | | | |
| Public Works Department | | | | | | | | | | | | Public Works Department | | | | | | | | | | | | | | | | | | |
| Post Office | | | | | | | | | | | | Post Office | | | | | | | | | | | | | | | | | | |
| Ropes for Dhow Traffic | | | | | | | | | | | | Ropes for Dhow Traffic | | | | | | | | | | | | | | | | | | |
| Loans to Local Bodies—A. M. Jeejeejee & Co. | | | | | | | | | | | | Loans to Local Bodies—A. M. Jeejeejee & Co. | | | | | | | | | | | | | | | | | | |
| Deposits | | | | | | | | | | | | Deposits | | | | | | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | Miscellaneous | | | | | | | | | | | | | | | | | | |
| Savings Bank | | | | | | | | | | | | Savings Bank | | | | | | | | | | | | | | | | | | |
| Mombasa Water Works Renewals Fund | | | | | | | | | | | | Mombasa Water Works Renewals Fund | | | | | | | | | | | | | | | | | | |
| Nakuru Water Supply Renewals Fund | | | | | | | | | | | | Nakuru Water Supply Renewals Fund | | | | | | | | | | | | | | | | | | |
| Eldoret Water Supply Renewals Fund | | | | | | | | | | | | Eldoret Water Supply Renewals Fund | | | | | | | | | | | | | | | | | | |
| Sinking Fund | | | | | | | | | | | | Sinking Fund | | | | | | | | | | | | | | | | | | |
| Trustees of Sinking Fund | | | | | | | | | | | | Trustees of Sinking Fund | | | | | | | | | | | | | | | | | | |
| Investment—Sinking Fund | | | | | | | | | | | | Investment—Sinking Fund | | | | | | | | | | | | | | | | | | |
| Colonial General Account | | | | | | | | | | | | Colonial General Account | | | | | | | | | | | | | | | | | | |
| Treasury Bills | | | | | | | | | | | | Treasury Bills | | | | | | | | | | | | | | | | | | |
| Advances | | | | | | | | | | | | Advances | | | | | | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | Miscellaneous | | | | | | | | | | | | | | | | | | |
| From Loan Funds—Overdraft | | | | | | | | | | | | From Loan Funds—Overdraft | | | | | | | | | | | | | | | | | | |
| Advances pending the raising of Loans authorized: | | | | | | | | | | | | Advances pending the raising of Loans authorized: | | | | | | | | | | | | | | | | | | |
| (1) Colonial Development | | | | | | | | | | | | (1) Colonial Development | | | | | | | | | | | | | | | | | | |
| (2) Further Railways and Harbours Development | | | | | | | | | | | | (2) Further Railways and Harbours Development | | | | | | | | | | | | | | | | | | |
| Accrued Interest—Imperial Loan 1924 | | | | | | | | | | | | Accrued Interest—Imperial Loan 1924 | | | | | | | | | | | | | | | | | | |
| Deposits—Advances from £5 Million 1927 Loan | | | | | | | | | | | | Deposits—Advances from £5 Million 1927 Loan | | | | | | | | | | | | | | | | | | |
| Deposits—Advances from £3 Million 1928 Loan | | | | | | | | | | | | Deposits—Advances from £3 Million 1928 Loan | | | | | | | | | | | | | | | | | | |
| Deposits—Advances from £4 Million 1929 Loan | | | | | | | | | | | | Deposits—Advances from £4 Million 1929 Loan | | | | | | | | | | | | | | | | | | |
| Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | | | | | | | |
| Trustees of Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | Trustees of Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | | | | | | | |
| Investment—Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | Investment—Sinking Fund—£5 Million 1921 Loan | | | | | | | | | | | | | | | | | | |
| Inter Departmental Clearance Account | | | | | | | | | | | | Inter Departmental Clearance Account | | | | | | | | | | | | | | | | | | |

| | | | |
|------------------------------|------------|----|----|
| Balance brought down | 567 277 | 7 | 02 |
| TOTAL £ | 12,252,644 | 14 | 65 |

| | | | | |
|---------|---|------------|----|----|
| BALANCE | £ | 12,252,644 | 14 | 65 |
| TOTAL | £ | 12,252,644 | 14 | 65 |

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

Examined
W. H. SMITH,
Auditor.
17th June, 1930.

H. L. BAYLES,
Ag. Treasurer
Nairobi, 15th March, 1930.

A. J. Harding
Director of Colonial Audit.

APPENDIX II.

Statement of Assets and Liabilities as at 31st December, 1929.

Part I.—General Account.

| LIABILITIES | | | ASSETS | | |
|--|--------------------|--------------|---|--------------------|-----------------|
| £ | Shs. | Cts. | £ | Shs. | Cts. |
| DEPOSITS:— | | | INVESTMENTS:— | | |
| Savings Bank | 120,375 | 2 74 | Savings Bank | 117,515 | 13 .. |
| Mombasa Water Works, Renewals Fund | 13,078 | 16 50 | Mombasa Water Works, Renewals Fund | 12,917 | 11 .. |
| Kisumu Water Works, Renewals Fund | 400 | | Kisumu Water Works, Renewals Fund | 450 | |
| Eldoret Water Works, Renewals Fund | 450 | | Eldoret Water Works, Renewals Fund | 26,500 | |
| Mutua Trustee Funds | 11,678 | 1 60 | Mutua Trustee Funds | 11,571 | 11 92 |
| Assistants' and Orphans' Pension Fund | 20 | | Assistants' and Orphans' Pension Fund | 20 | |
| Maharaj Singh Fund | 296,151 | 19 04 | Maharaj Singh Fund | 498 | 19 42 |
| Miscellaneous | | | Colony's General Account | | |
| | | | K. A. R. Clothing Reserve Store, London | | 169,871 15 34 |
| | | | | | 3,705 |
| | | | | | 725,250 3 76 |
| ACCRUED INTEREST, Imperial Loan, 1924 | | | ADVANCES:— | | |
| Drafts | 19,403 | 13 51 | Miscellaneous | | |
| Overdraft | 621,878 | 17 58 | ADVANCES PENDING RAISING OF LOANS AUTHORIZED:— | | |
| Excess of Assets over Liabilities | 707,975 | 11 79 | Railways and Harbours | 535,640 | 15 57 |
| | | | Colonial Development | 850,452 | 13 61 |
| | | | | | 1,386,093 12 18 |
| | | | LOANS TO LOCAL BODIES:— | | |
| | | | Young Men's Christian Association | 1,600 | |
| | | | A. M. Jervaise & Co. | 2,500 | 4 66 |
| | | | Imprints | | |
| | | | | | 4,100 4 66 |
| | | | UNALLOCATED STORES:— | | |
| | | | Public Works Department | 61,419 | 1 07 |
| | | | Post Office | 15,344 | 4 44 |
| | | | K. A. R. Rations | 850 | 0 44 |
| | | | Trade Goods, N. F. P. | 695 | 8 75 |
| | | | Rupees for Dhow Traffic | | |
| | | | | | 79,809 15 74 |
| | | | CASH:— | | |
| | | | On Deposit (fixed) | 42,774 | 10 23 |
| | | | On Current Account with Banks or at District Treasuries | 110,211 | 11 44 |
| | | | In Transit between Chests | 6,977 | 14 60 |
| | | | | | 159,963 15 47 |
| Total | £ 1,930,238 | 14 57 | Total | £ 1,930,238 | 14 57 |

Examined:
W. H. SMITH, Auditor.
7th June, 1930.

H. L. BAYLES,
Acting Treasurer.
Nairobi, 15th March, 1930.

APPENDIX II.—(Contd.).

Part II.—Loan Accounts.

(a)—£5,000,000 1921 Loan

| £ | Shs. | Cts. | £ | Shs. | Cts. |
|--|--------------------|--------------|--|--------------------|--------------|
| Bondholders (Ordinance No. 39 of 1921) | 5,000,000 | | Kisumu Harbour Works | 1,264,284 | |
| Sinking Fund | 366,132 | 12 57 | Uasin Gishu Railway | 1,400,000 | |
| | | | Repayment to His Majesty's Treasury of Loans already made in development purposes | 1,103,912 | 0 26 |
| | | | Repayment to Revenue of Advances made from Revenue for Military Expenditure in connection with the War and Purchase of Revenue Stores for Railway and Steamship Services | 620,000 | |
| | | | Expenditure in connection with the War and Purchase of Revenue Stores for Railway and Steamship Services | 377,925 | |
| | | | Payment of Interest | 420,538 | 19 74 |
| | | | Expenses of Issue and Deduction for Discount | | |
| | | | Sinking Fund:— | | |
| | | | Investments | 363,427 | 9 73 |
| | | | Cash in hand with the Trustees | 2,725 | 2 54 |
| Total | £ 5,366,132 | 12 57 | Total | £ 5,366,132 | 12 57 |

(b)—£5,000,000 1927 Loan.

| £ | Shs. | Cts. | £ | Shs. | Cts. |
|--|-----------|-------|---|-----------|---------------|
| Bondholders (Ordinance No. 22 of 1927) | 5,000,000 | | General Improvements on Main Line and Additional Equipment | 579,740 | 8 63 |
| Stamp Duty Reserve Fund | 46,805 | 9 09 | Purchase and Re-conditioning of Val-Kale Branch Railway | 100,000 | |
| | | | Additional Locomotives and Rolling Stock | 200,000 | |
| | | | General Port Development at Mombasa | 627,747 | 14 28 |
| | | | Repayment of Loan of £3,500,000 raised under the Authority of the Imperial Loan Ordinance, No. 29 of 1924 | | |
| | | | Extension of the Kenya and Uganda Railway and Construction of Branches in Kericho and Uganda | 1,873,612 | 4 81 |
| | | | Additional Rolling Stock | 852,185 | 17 18 |
| | | | Capital Improvements, etc. | 650,014 | 1 05 |
| | | | Expenses of Issue and Deduction for Discount | 164,951 | 18 55 |
| | | | INVESTMENTS:— | | |
| | | | Fixed—Stamp Duty Reserve Fund | | |
| | | | Advances, Government of Kenya | | |
| | | | | | 46,134 7 .. |
| | | | | | 269,043 16 08 |
| | | | CASH:— | | |
| | | | Green Abyssinian Thrift Reserve Fund | 471 | 1 8 |
| | | | Kenya and Uganda Railway and Harbours | 30,614 | 1 29 |
| | | | National Bank of India, Ltd., Nairobi | 89,474 | 18 65 |
| | | | | | 120,560 0 83 |

APPENDIX II.—(Contd.)

Part II.—Loan Account (Contd.)

(c) — £3,500,000 1928 Loan.

| | £ | Sbs. | Cts. | | £ | Sbs. | Cts. | | £ | Sbs. | Cts. | | £ | Sbs. | Cts. | |
|--|--------------------|-----------|-----------|--|---------|------|------|--|---|------|------|--|--------------|--------------------|-----------|-----------|
| Bondholders (Ordinance No. 22 of 1927) | 3,500,000. | | | | | | | | | | | | | | | |
| Stamp Duty Reserve Fund | 30,552 | 10 | 67 | | | | | | | | | | | | | |
| | | | | RAILWAY AND HARBOUR DEVELOPMENT | | | | | | | | | | | | |
| | | | | Construction of Nyeri, Kiulao and Soloi Branch | 805,181 | 7 | 40 | | | | | | | | | |
| | | | | General Improvements on Main Line and Additional | 162,338 | 0 | 22 | | | | | | | | | |
| | | | | Equipment | 51,999 | 11 | 22 | | | | | | | | | |
| | | | | Purchase of Site for New Railway Station, Njombe | 81,210 | 12 | 23 | | | | | | | | | |
| | | | | Additional Locomotives and Rolling Stock | 601,951 | 3 | 85 | | | | | | | | | |
| | | | | General Port Development at Mombasa | | | | | | | | | | | | |
| | | | | Interest out of Capital During Construction Period | 51,930 | | | | | | | | | | | |
| | | | | of Works | | | | | | | | | 2,367,660 | 18 | 02 | |
| | | | | COLONIAL DEVELOPMENT | | | | | | | | | | | | |
| | | | | Public Buildings | 232,080 | | | | | | | | | | | |
| | | | | (a) Municipal Requirements | 240,269 | | | | | | | | | | | |
| | | | | (b) Road and Bridges | 88,000 | | | | | | | | | | | |
| | | | | Expenses of Issue and Deduction for Discount | | | | | | | | | 611,149 | | | |
| | | | | | | | | | | | | | 257,431 | 17 | 83 | |
| | | | | INVESTMENTS—Fondry—Stamp Duty Reserve Fund | | | | | | | | | | | | |
| | | | | Advances—Government of Kenya | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | CASH | | | | | | | | | | | | |
| | | | | Crown Agents (Stamp Duty Reserve Fund) | | | | | | | | | | | | |
| | | | | Crown Agents | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Total | £ 3,530,552 | 10 | 67 | | | | | | | | | | Total | £ 3,530,552 | 10 | 67 |

APPENDIX III.

Statement of Surplus and Deficit Account as at 31st December, 1929.

| | 1929. | £ | Sbs. | Cts. | | 1929. | £ | Sbs. | Cts. |
|-----------------------------------|-------|--------------------|----------|-----------|---------------------------------|-------|--------------------|----------|-----------|
| To Expenditure during 1929 | | 3,505,072 | 9 | 22 | By Balance on 1st January, 1929 | | 879,005 | 18 | 95 |
| To Surplus on 31st December, 1929 | | 707,976 | 11 | 75 | By Revenue during 1929 | | 3,333,743 | 5 | 02 |
| Total | | £ 4,213,049 | 0 | 97 | Total | | £ 4,213,049 | 0 | 97 |

Examined:

W. H. SMITH, Auditor.
7th June, 1930.

H. L. BAYLES, Ag. Treasurer.
Nairobi, 15th March, 1930.

KENYA - 1929.

List of errors of classification observed, and admitted by
the Accounting Officer too late for adjustment in
the 1929 accounts.

| -Head charged or credited. | Amount £. s. cts. | | Head which should have been charged or credited. |
|---|----------------------|-------|--|
| Expenditure - Administration. | 3 | 4 52 | Expenditure - Miscellaneous Services. |
| " Agricultural Dept. | 251 | 8 41 | " Do. |
| " Misc. Services. | 6 | 13 22 | " Police. |
| Credited to Exp. Administration. | 16 | 16 57 | Revenue - Misc. Receipts. |
| " " " | 13 | - 08 | " " " |
| Expenditure - Public Works Extraordinary | 51 | 10 - | Expenditure - Public Works Department. |
| " Administration. | 1 | 10 - | " Misc. Services. |
| " Agricultural Dept. | 37 | 8 - | Revenue - Misc. Receipts. |
| Credited to Exp. - Education Dept. | 13 | - 08 | " " " |
| Expenditure - Administration. | 10 | 12 50 | Expenditure - Misc. Services. |
| Revenue - Licences, Duties etc. | 37 | 4 50 | " Local Govt. |
| " " " | 63 | 9 50 | " " " |
| Expenditure - Secretariat & Legislative Co. | 5 | 2 06 | " Misc. Services. |
| Revenue - Misc. Receipts. | 4 | 5 92 | " Agricultural Dept. |
| Expenditure - Medical Dept. Extraordinary. | 4 | 17 - | " Public Works Extraordinary. |
| " " " | 4 | 13 - | " " " |

EXCESS EXPENDITURE 1929

B

10
END

| Head and Subhead. | Amount Estimated | Month in which excess expenditure occurred and amount | | | Total to be covered by Special Warrant. | Date Warrant submitted. | Date Warrant signed by His Excellency | No. of Warrant |
|---|------------------|---|-----------------|---|---|---|---------------------------------------|----------------|
| | | First Excess | Second Excess | Third Excess | | | | |
| <u>Pensions and Gratuities.</u> | | | | | | | | |
| Total Pensions and Gratuities. | £110,480 | Dec. 1929 £3,297 | | | £3,297 | 21. 3. 30 | 27. 3. 30 | 276 |
| Miscellaneous Gratuities. | 1,550 | Nov. " 572 | Dec. 1929 £-685 | | 1,257 | " " | " " | " |
| <u>Administration.</u> | | | | | | | | |
| (General Staff) Passages. | 7,500 | Sep. " 45 | Oct. " 1,071 | Nov. 1929 £ 277 Fourth/Dec. 1929 £ 865 | 2,259 | 29. 11. 29 (£1,500) 4. 4. 30 (£759) | 10. 12. 29 | 227 |
| <u>Judicial Department.</u> | | | | | | | | |
| Jurors, Assessors, Witnesses, etc. | 1,350 | Sep. " 83 | Oct. " 280 | Nov. 1929 £ 248 Fourth/Dec. 1929 £139 | 751 | 10. 3. 30 (£760) | 31. 3. 30 | 272 |
| Local Transport & Travelling. | 1,530 | Dec. " 117 | | | 117 | 4. 4. 30 (£170) | 12. 4. 30 | 284 |
| <u>Police Department.</u> | | | | | | | | |
| Local Travelling. | 6,666 | Oct. " 73 | Nov. " 1,038 | Dec. 1929 £1,485 | 2,599 | 31. 3. 30 (£2,599) | 14. 4. 30 | 282 |
| Conservancy Fees & Water Rates. | 850 | Nov. " 88 | Dec. " 210.10 | | 298 | 31. 3. 30 (£298) | 14. 4. 30 | 282 |
| Telegrams. | 450 | Sep. " 55 | Oct. " 83 | Nov. 1929 40 | 225 | 18. 12. 29 (£250) | 27. 12. 29 | 246 |
| Rations. | 2,844 | Dec. " 352 | | | 352 | 31. 3. 30 (£356) | 14. 4. 30 | 282 |
| <u>Medical Department.</u> | | | | | | | | |
| Passages. | 10,450 | Dec. " 940 | | | 940 | 10. 3. 30 (£900) 4. 4. 30 (£40) | 18. 3. 30 | 273 |
| <u>Military - 3rd F.A.R.</u> | | | | | | | | |
| Rations. | 10,244 | Oct. " 141 | Nov. " 500 | Dec. " 579 | 1,220 | 31. 3. 30 (£1,220) | 20. 5. 30 | 280 |
| <u>Post Office & Telegraphs</u> | | | | | | | | |
| Conveyance of Mails in Kenya | 2,500 | Dec. " 332 | | | 332 | 21. 3. 30 (£332) | 27. 3. 30 | 277 |
| Post Office & Telegraphs Extraordinary Rural Telephone Development. | 5,000 | Dec. " 227 | | | 227 | 26. 3. 30 (£227) | 1. 8. 4. 30 | 278 |
| <u>Public Works Department</u> | | | | | | | | |
| Local Transport and Travelling and Camp Equipment | 6,258 | Dec. " 764 | | | 2,167 | 4. 4. 30 (£764) | 12. 4. 30 | 284 |
| <u>Public Works Recurrent</u> | | | | | | | | |
| Rents of Offices and Houses and house allowance in lieu | 53,200 | Nov. " 3,785 | Dec. " 7,586 | | 11,371 | 5. 4. 30 (£10,250) 1. 4. 30 (£1,121) | 5. 4. 30 | 279 |
| <u>Public Works Extraordinary.</u> | | | | | | | | |
| Police Station, Kabete. | 1,950 | Oct. " 181 | Dec. " 89 | | 270 | 4. 4. 30 (£270) | 12. 4. 30 | 285 |

+ The difference of £1,403 is accounted for by Special Warrants previously signed.