

1924-25

KENYA

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Col. and
Dept.

Date
31st Dec, 1924

Circulation:

Mr. Jeffries

Mr. Bostanley

U.S. of S.

Uganda Railway
accounts
1 April 1921 - 31 Dec 1922

Form U.S. of S.

Part U.S. of S.

Secretary of State.

Sends copies with
reports

Previous Paper

MINUTES

These are the first accounts of the U.R.
which have been examined by the
D.C.A.

It does not appear necessary to
comment on them here. It may be
noted, however, that the balance of
unallocated stores on Dec 31, 1923,
was £230,841, a very small decrease
for 1922.

copy to Gov. C.F. for inf.

G.T.
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Subsequent Paper

10 1/2
16

to be by 59 - 20 Jan 25

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

Mr. Bottrick

It turns out that
no duplicates are available.

In the circ. it will be
sufficient to send the
typed matter only, which
can be copied by the C.D.?

Dft for comm research

1/16/25

1/10/25

East African Dept.:

In accordance with Rule 39 of the Departmental Instructions of the Colonial Audit Department I submit herewith certified copies of the Annual Abstract Accounts of the Uganda Railway Administration for the nine months ended 31st December, 1921, and the year 1922, together with my reports thereon.

[Handwritten signature]
21.12.22

179
2 Jan 25

~~SECRET~~

UGANDA RAILWAY ADMINISTRATION.
ANNUAL ABSTRACT ACCOUNT, 1921.

: o :—

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the General Manager of the Uganda Railway for the nine months ended the 31st of December, 1921.

: o :—

As from the 1st April, 1921, the Account of the Uganda Railway ceased to be incorporated in the Account of the Colony and Protectorate of Kenya and I therefore furnish herewith copies of the separate Abstract Accounts which have been rendered by the General Manager both in respect of the Uganda Railway and also of the Busoga and Port Bell-Kampala Railways, for the nine months ended the 31st December, 1921, together with the combined Financial Statement relating to the three Railways.

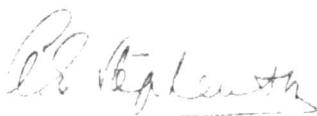
2. As certified thereon, these Accounts, together with the Financial Statement, have been examined under my directions. The questions which arose in the course of examination have been satisfactorily settled, as far as possible, but certain proposed financial adjustments as between the Railway and the Colony and Protectorate of Kenya, remained unsettled at the close of the year.

3. The balance of the Railway Unallocated Stores on hand at the close of the year, as recorded in the Financial Statement, amounted to £342,500.13.9, the authorised standard stock, which is under revision, being £150,000 only.

4. I attach, for information, a summary of the Accounts which has been prepared in this Department showing the combined revenue and expenditure of the three Railways for the period, and the resulting net profit which was

carried

carried to a Retterment Fund at the beginning of the succeeding year; and also a comparative statement showing the expenditure under Abstract Heads as compared with approved Estimates.



Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT.

18th December, 1924.

Uganda Railway and Marine Services Account.

Summary of Account for the nine months ended 31st December,
1921.

Page of Administrative Report		Revenue.	Expenditure.
		£. s. d.	£. s. d.
	<u>Revenue Account.</u>		
28	Uganda Railway - Table II.	729,012. -- --	480,882.15. 9
91	Busega Railway - " "	30,982. 7.11.	33,999.13. -
135	Port Bell - Kampala " " Railway	7,145.14. 2.	6,217. -- 4
	<u>Loan Charges.</u>		
29	Uganda Railway - Table IIA		20,640. -- -
92	Busega Railway - " "		2,188. -- -
135	Port Bell - Kampala Railway " "		493. -- -
	<u>Extraordinary Expenditure.</u>		
29	Uganda Railway - Table IIA		4,872. 1.10
92	Busega Railway - " "		2,004. 9. 8
		757,130. 2. 1.	751,247. -- 7
	Net profit carried to Betterment Fund on 1st January, 1922.....		15,883. 1. 6
		757,130. 2. 1.	757,130. 2. 1

Uganda Railway and Marine Services Account.

Abstract of Expenditure compared with Estimates for the nine months ending 31st December, 1931.

	1931-32.		Expenditure			Estimates		
	£.	s. d.	£.	s.	d.	£.	s.	d.
<u>Uganda Railway.</u>								
A. Maintenance, Ways and Works.....	156,028		90,772	11	5	44,252	5	7
B. & C. Locomotives, Carriages and Wagons.....	564,405		395,623	1	1	66,981	18	11
D. Traffic.....	122,100		122,662	17	8	12,326	2	4
E. General charges.....	95,354		95,449	8	8	11,713	15	4
F. Steam Boat Services.....	51,198		66,090	10	6	25,144	0	6
G. Special and Miscellaneous.....	26,173		17,933	8	5	18,239	11	7
Totals.....	661,358		680,582	15	9	180,856	4	3
Net Savings.....						180,856	4	3
<u>Busoga Railway.</u>								
A. Maintenance, Ways and Works.....	10,027		6,126	7	4	3,898	12	8
B. & C. Locomotives, Carriages & Wagons.....	4,918		5,877	3	-	698	3	-
D. Traffic.....	1,387		1,413	10	6	323	7	4
E. General charges.....	4,878		4,074	1	3	603	18	9
F. Steam Boat Services.....	50,267		15,947	2	1	14,319	17	11
G. Special and Miscellaneous.....	1,648		763	3	8	889	13	4
Totals.....	63,336		33,999	13	-	20,034	10	-
Net Savings.....						19,334	7	-
<u>Port Bell - Kampala Railway.</u>								
A. Maintenance, Ways and Works.....	2,507		790	6	5	1,716	13	7
B. & C. Locomotives, Carriages & Wagons.....	2,000		2,678	7	11	568	1	11
D. Traffic.....	1,969		1,399	14	8	634	3	4
E. General charges.....	1,477		1,207	10	5	219	9	7
F. Special and Miscellaneous.....	122		201	4	11	220	15	1
Totals.....	8,420		6,217	-	4	2,791	1	7
Net Savings.....						2,202	19	8
<u>Totals:-</u>								
Uganda Railway.....	661,358		680,582	15	9	180,856	4	3
Busoga Railway.....	63,336		33,999	13	-	19,334	7	-
Port Bell - Kampala Railway.....	8,420		6,217	-	4	2,202	19	8
Totals.....	733,114		720,798	28	13	202,392	30	11

Uganda Railway and Marine Services Account.

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Abstract of Expenditure compared with Estimates for the nine months ended 31st December, 1921.

	Esti-	Expenditure			More than			Less than		
	mate.	£.	s.	d.	£.	s.	d.	£.	s.	d.
<u>Uganda Railway.</u>										
A. Maintenance, Ways and Works.....	136,026	20,772	11	5				44,252	8	7
B & C. Locomotives, Carriages and Wagons.....	364,606	295,623	1	1				68,981	18	11
D. Traffic.....	138,169	126,862	17	6				12,326	2	4
E. General charges....	95,384	83,640	6	8				11,713	13	4
F. Steam Boat Services.	91,195	66,050	10	6				25,144	9	6
G. Special and Miscellaneous.....	36,173	17,933	6	0				18,239	11	7
Totals.....	661,541	660,882	15	9				180,656	4	3
Net Savings.....								180,656	4	3
<u>Uganda Railway.</u>										
A. Maintenance, Ways and Works.....	10,027	6,128	7	4				3,898	12	6
B & C. Locomotives, Carriages & Wagons.	4,978	5,677	3		698	3				
D. Traffic.....	1,737	1,413	12	8				323	7	4
E. General charges....	4,876	4,074	1	3				803	18	9
F. Steam Boat Services	30,267	15,947	2	1				14,319	17	11
G. Special and Miscellaneous.....	1,648	752	6	8				868	13	4
Totals.....	53,336	33,999	13		698	3		20,034	10	
Net Savings.....								19,336	7	
<u>Port Bell - Kampala Railway.</u>										
A. Maintenance, Ways and Works.....	2,507	790	6	5				1,716	13	7
B & C. Locomotives, Carriages & Wagons	2,090	2,678	1	11	588	1	11			
D. Traffic.....	1,944	1,369	16	8				534	3	4
E. General charges....	1,457	1,257	10	5				219	9	7
F. Special and Miscellaneous.....	422	101	4	11				220	15	1
Totals.....	8,420	6,217		4	588	1	11	2,791	1	7
Net Savings.....								2,202	19	8
<u>Totals:-</u>										
Uganda Railway.....	661,541	660,882	15	9				180,656	4	3
Uganda Railway.....	53,336	33,999	13					19,336	7	
Port Bell - Kampala Railway.....	8,420	6,217		4				2,202	19	8
Totals.....	723,297	721,098	9	1				202,197	10	11

Uganda Railway and Marine Services Account.

203

Abstract of Expenditure compared with Estimates for the nine months ended 31st December, 1921.

	Esti- mate.		Expenditure			More than Estimated			Less than Estimated		
	£.	s.	£.	s.	d.	£.	s.	d.	£.	s.	d.
<u>Uganda Railway.</u>											
A. Maintenance, Ways and Works.....	135,025		90,772	11	5				44,252	8	7
B. & C. Locomotives, Carriages and Wagons.....	364,405		295,623	1	1				68,981	18	11
D. Traffic.....	139,189		125,852	17	8				12,326	2	4
E. General charges....	95,354		85,640	6	8				11,713	13	6
F. Steam Boat Services.	91,195		66,050	10	6				25,144	9	6
G. Special and Miscellaneous.....	36,173		17,933	8	5				18,239	11	7
Totals.....	661,341		660,882	15	9				180,656	4	3
Net Savings.....									180,656	4	3
<u>Busoga Railway.</u>											
A. Maintenance, Ways and Works.....	10,027		6,128	7	3				3,898	12	5
B. & C. Locomotives, Carriages & Wagons.	4,978		5,877	3		698	3				
D. Traffic.....	1,937		1,413	12	8				323	7	4
E. General charges....	4,876		4,074	1	3				603	18	9
F. Steam Boat Services	50,267		15,947	2	1				14,319	17	11
G. Special and Miscellaneous.....	1,648		752	6	5				899	13	4
Totals.....	63,336		33,999	13		698	3		20,034	10	
Net Savings.....									19,336	7	
<u>Port Bell - Kampala Railway.</u>											
A. Maintenance, Ways and Works.....	2,507		790	6	5				1,716	13	7
B. & C. Locomotives, Carriages & Wagons.	2,090		2,678	4	11	588	1	11			
D. Traffic.....	1,944		1,369	16	8				634	3	4
E. General charges....	1,437		1,357	10	5				219	9	7
F. Special and Miscellaneous.....	622		501	4	11				220	15	1
Totals.....	6,420		6,217		4	588	1	11	2,791	1	7
Net Savings.....									2,202	19	8
<u>Totals:</u>											
Uganda Railway.....	661,341		660,882	15	9				180,656	4	3
Busoga Railway.....	63,336		33,999	13					19,336	7	
Port Bell - Kampala Railway.....	6,420		6,217		4				2,202	19	8
Totals.....	623,297		721,099	9	1				202,197	10	11

TABLE II.—Statement of Receipts and Expenditure for 9 months ending 31st December 1921.

1920-21. (9 months)		1921. (9 months)		1921. (9 months)		1921. (9 months)	
Amount	Per cent on gross receipts	Amount	Per cent on gross receipts	Amount	Per cent on total earnings	Receipts	Amount
Fls.	C.	Fls.	C.	Fls.	C.		Fls.
1,002,454	10.79	507,225	7.0	2,536,232	22.27	By Coaching traffic	1,425,825
3,274,221	29.33	2,556,830	5.5	5,406,948	48.50	.. Goods traffic	3,041,007
1,309,647	12.53	1,268,628	4.4	876,476	7.86	.. Steam boat service	621,553
962,812	8.84	836,403	3.5	615,504	5.55	.. Sundries	414,000
887,893	7.59	600,565	2.5	21,028	0.19	Electric telegraph earnings	75,000
1,466,556	13.58	178,334	2.0	1,632,167	15.75	.. Surcharge	965,789
9,283,068	85.01	6,808,927	9.9	1,632,167	15.75		7,293,190
2,068,000	19.13	680,882	1.69	481,222	4.31		47,900,000,000
1,529,766	14.29	481,222	1.1	481,222	4.31		
5,766,816	53.45	445,129	1.0	445,129	4.05		
13,446,352	124.00	7,290,120	100.00	11,134,257	100.00		
51,414,027	475.57	57,259,612	100.00	51,114,825	100.00		

Examined

H. C. E. BARNES,
Auditor

24th May, 1922.

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

S. N. FADLAKNER,
Acting Chief Accountant,
Canadian Railway.

3rd April, 1922.

W. E. Stephens

Director of General Audit

TABLE II.—Statement of Receipts and Expenditure for 9 months ending 31st December, 1921

1920-21.			1921.			1920-21.			1921.		
Amount			Expenditure			Receipts			Amount		
Fls.	C.	Per cent. on gross receipts	Fls.	C.	Per cent. on gross receipts	Fls.	C.	Per cent. to total earnings	Fls.	C.	Per cent. to total earnings
1,302,527	76	10.74	1,307,736	70	48.45	2,538,232	86	22.27	1,825,255	35	20.30
3,229,221	145	29.33	2,956,230	55	49.55	5,406,948	24	48.50	3,441,937	23	49.66
1,259,247	26	12.65	1,258,628	84	17.43	876,776	18	7.46	693,550	32	9.48
932,215	54	8.34	836,403	35	11.48	619,104	74	5.25	414,005	14	5.68
887,691	33	7.59	660,565	28	9.06	21,028	37	1.9	41,240	22	6.18
1,689,934	58	17.28	179,334	22	2.46	1,632,167	83	15.73	996,798	32	18.70
9,229,088	34	82.01	6,808,827	89	93.40	6,680,822	116	...	7,250,130	50	100.00
1,257,349	34	13.99	680,822	116	...	481,292	17	6.69	672,019	30	...
1,000,000	...	...	481,292	17	6.69	£48,129	473	...	11,148,257	74	100.00
1,148,257	74	100.00	7,250,130	30	100.00	7,250,130	30	100.00	7,250,130	30	100.00
£1,148,257	74	100.00	£7,250,130	30	100.00	£7,250,130	30	100.00	£7,250,130	30	100.00

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

S. N. FAULKNER,
*Acting Chief Accountant,
 Uganda Railway,
 3rd April, 1922.*

D. R. Stephenson
 Director of Colonial Audit.

Examined
 H. C. E. BARNES,
 1st Aug 1922
 1st May, 1922

Revenue account for months ending 31 Decem 1922

Amount.		Amount.	
Fls.	C	Fls.	C
To Interest and Sinking Fund Charges Uganda Railway			
...	...	296,400	00
Uganda Railway Extraordinary Expenditures			
...	...	48,720	98
Loss on Net Recogntio Account of Beasage Railway, Table II A			
...	...	71,897	35
Balance—Net Revenue			
...	...	158,850	78
Total		Total	
485,849 00		485,849 00	

By Net Earnings from Uganda Railway Revenue Account—

Table II

... Net Revenue Account of Port Bell-Kampala Railway, Table II A

Examined

H. C. E. BARNES

Auditor

19th May, 1922.

S. N. FAULKNER,

Acting Chief Accountant,

Uganda Railway.

31st April, 1922.

TABLE 151.—Financial Statement (working account) for 9 months ending 31st December, 1921.

	£	s	d	£	s	d	£	s	d
To Cash, &c., transferred from Railway accounts to Kenya Colony Administration	184,592	9	6	By Cash balance at 1st April, 1921	...	...	218,182	9	4
Liabilities outstanding on 1st April, 1921	...	...	...	Disbursements by Crown Agents	...	...	1,003,312	15	4
Demands payable	24,533	...	...	Liabilities on 31st December, 1921—	...	...	...	...	...
Unpaid wages	4,261	...	...	Debit—	...	...	...	...	...
Total liabilities	28,794	...	...	Unpaid wages	...	...	...	...	...
Earnings of 1921 accounted for in 1922	47,670	...	...	Total liabilities	...	...	5,078	10	3
Balances at debit of Sines manufacturing account, 31st December, 1921	342,500	12	0	Earnings of 1920-21 accounted for in 1921	...	...	59,516	14	9
Interest and Sinking Fund charges	59,640	0	0	Balance at debit of Sines unallocated account 1st April, 1921	...	...	365,080	15	7
Railway Extraordinary Expenditure	4,872	1	9	Balance being net profit on working as per Table 11	...	...	48,120	4	3
Cash balance on 31st December, 1921	164,136	6	2	Loss in working to end of 1920-21	...	...	107,461	5	3
				Profits for 9 months, 1921	...	...	2,426,876	16	6
				Net profits	...	...	2,321,415	11	3
				TOTAL	...	...	873,206	18	11

Examined.

H. G. F. BAIRD
Auditor

S. N. FAULKNER
Acting Chief Accountant

1922
L.A. 1922

TABLE II.—Statement of Receipts and Expenditure for 9 months ending 31st December, 1921.

1920-31.		1921.		1920-21.		1921.			
Per cent on gross receipts.		Amount.		Per cent on gross receipts.		Amount.			
Fls.	C.	Fls.	C.	Fls.	C.	Fls.	C.		
65,365	18-56	61,285	66	51,783	84	9-96	1,740	36	10-26
52,415	20-00	56,771	46	15,837	17	80-43	79,266	56	81-90
15,205	37	14,186	32	280,845	18	54-90	...	...	...
45,611	57	46,740	64	28,195	56	5-41	182,915	16	52-54
331,609	14-95	159,471	66	1,096	05	0-21	16,382	15	6-04
136,879	26-17	7,293	36	2-46	...	...	...	...	...
546,249	11	535,806	48	646,940	11	105-13	...	...	...
£54,694 0/9	...	£38,999/13 0/...	...	£54,694 0/9	...	...	...	...	...

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

H. C. E. BARNES,
Auditor.
36th May, 1922.

B. E. Pyle
Director of Colonial Audit.

S. N. VALKNER,
Acting Chief Accountant,
Uganda Railway.
31st April, 1922.

Examined.

CAS 179/25

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Handwritten signature/initials

18 Jan. 1925

DEPT.

page

No. 59

100 Compendium
MINUTE.

Mr. Jeffries 16.1.25
Mr. *Robinson* 16 f
Mr.

Mr. Grindle
Mr. H. Lambert
Mr. G. Smith
Mr. G. S. Allen
Col. Smory
Mr. G. S. Allen

for account

not an account for 1924
Statement
and other documents
Report on account for 1922
Statement
and other documents

Sir,
I have to transmit to you, for your information, the acc. copy of reports furnished by the Director of Colonial Audit on the accounts of the Uganda Railway for the period 1st. April, 1921, to 31st Dec., 1922.

2. J

CAD 179/25

295



John

10 Jan 1925

DRAFT

copy
No. 59
100 Copy under
MINUTE.

Hi,
I have to submit to you, for your information, the acc. copy of reports furnished by the Director of Colonial Audit on the accounts of the Uganda Railway for the period 1st. April, 1921, to 31st Dec., 1922.

- Mr. Jeffries 16.1.25
- Mr. Bostwick 16/1/25
- Mr.
- Mr. Grindie
- Mr. H. Lambert
- Mr. D. Bond
- Mr. G. Siddle
- Col. Amory
- Mr. ...

for account
 report on account for 1921
 ...
 report on account for 1922
 ...

2. I enclose also copies
of the summaries of
the accounts and of
the ~~the~~ ~~statements~~ statements
of expenditure under
abstract heads as compared
with the approved Estimates
which have been prepared
in the Colonial Audit Dept.

(Signed) L. S. AMERY.