

1924 - 25

KENY

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C.O.
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Col Audit
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Date
31st Dec, 1924

CIRCULATION
Excess
Bedford

Annual accounts
1st Apr, 1921 - 31 Dec, 1922

U.S. of S.

Send copies with
reports

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Secretary of State.

Previous Paper

M.O. 41887/22

MINUTES

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to 41887/22 K

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Next Paper

M.O. 45673

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2 JAN 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 Kenya Colony for the nine months ended 31st December, 1921, and the year 1922, together with my reports thereon.



31/12

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

COLONY AND PROTECTORATE OF KENYA
ANNUAL ABSTRACT ACCOUNT, 1921.

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REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account
of the Treasurer of the Colony and Protectorate of KENYA
for the nine months ended the 31st of December, 1921.

-----000-----

As certified thereon, the abovementioned Account,
together with the Statement of Assets and Liabilities on the
31st December, 1921 has been examined under my directions.

2. The questions which arose in the course of examination
have been satisfactorily settled, as far as possible, but a
few points in connection with the accounts of 1921 and the
preceding year, 1920-21, certain questions relating to War
Expenditure in East Africa, still await final settlement.

3. Certain errors of classification, appearing in the
account as rendered, were brought to the attention of
the Treasurer for his adjustment, but, with the following
exceptions, they were of minor importance:

- (i) A sum of £4 was charged to the Head "His Excellency the
Governor" instead of to the Head "Secretariat".
- (ii) A sum of £8 was charged to the Head "Provincial
Administration" instead of to the Head "Medical Department".
- (iii) A sum of £127.3.50 was charged to the Head
"Provincial Administration" instead of to the Head
"Public Works Recurrent".
- (iv) A sum of £17.5.- was charged to the Head "Education"
instead of to the Head "Public Works Recurrent".
- (v) A sum of £11.1.- was credited to the Head "Medical
Department" instead of to the Revenue Head "Licences etc".
- (vi) A sum of £665.9.18 was credited to the Head "Military
Expenditure" instead of to the Revenue Head "Miscellaneous
Receipts".

4. From the 1st of April, 1921, the Revenue and expenditure of the Uganda Railway ceased to be incorporated in the Treasurer's Account, but it is observed that the balance of the Railway Unallocated Stores Account, amounting to £342,500.6.88, is nevertheless included in the Statement of Assets and Liabilities. I understand that the question of whether or not these stores should be taken over by the Railway Administration is under consideration.

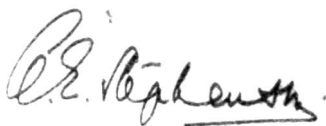
5. As shown in the Statement of Assets and Liabilities the balance of the Unallocated Stores Account of the Public Works Department at the close of the year amounted to £162,833.0.63, the authorised Standard Stock being £60,000 only. The question of increasing the amount of the Standard Stock remained unsettled.

6. With reference to paragraph 4 of my previous report, I should mention that the Sterling balances relating to the loans from Imperial Funds have been corrected and, in the Account now rendered, a net sum of £74,827.1f1.70cts. has been transferred to Revenue under Head X, Miscellaneous. Excluding this adjustment, which related to the account for the previous year, the Revenue for the nine months ended 31st December, 1921, amounted to £1,216,852.0.23. But the Sterling balances relating to War Office Advances and War Expenditure remained unadjusted at the close of the year, with the result that the balances of these accounts as shown in the Statement of Assets and Liabilities on the 31st December, 1921, are not in agreement with the amounts which have been included in the certified Annual Abstract Accounts of the Colony and Protectorate. I append a Statement showing the differences. I understand that the War Office has accepted liability for the net difference of £83,285.1f1.92cts.

7. I have since received an explanation of the circumstances

to revenue, referred to in paragraph 5 of my previous report.

8. With reference to paragraph 6 of my previous report I should mention that the expenditure on account of the King's African Rifles for the months of January, February and March, 1921, has been included in this Account. The outstanding questions in connection with the expenditure on this service in the year 1919-20 remained unsettled on the 31st December, 1921.



Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

18th December, 1924

KENYA COLONY AND PROTECTORATE.

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Statement showing the differences between the balances relating to War Office Advances and War Expenditure as shown in the Statement of Assets and Liabilities of the Colony and Protectorate on the 31st December, 1921, and the amounts which have been included in the certified Annual Abstract Accounts of Kenya.

	Abstract Accounts	Statement of Assets and Liabilities.
Advances:-		
Loan to meet War Expenses - Common Charges	£ fls.cts 10,867,433. 0.54	£ fls.cts 16,223,918. 5.92
War Expenditure:-		
Suspense A/C.		
Military Accts. Dept.	1,597,291. 9.61	2,371,072. 8.11
King's African Rifles, Clearance Section..	2,445,907. 5.59	3,561,165. 5.74
War Expenses, Common Charges	7,344,158. 5.39	10,894,890. 4.03
Total Expenditure	11,387,358. 0.59	16,827,128. 7.88
Deduct Advances above	10,867,433. 0.54	16,223,918. 5.92
Net balance due to Kenya ...	519,925. 0.05	603,210. 1.96
		519,925. 0.05
Net difference carried into Excess of Assets over Liabilities of Kenya on 31st December, 1921		£ 83,285. 1.91

KENYA COLONY AND PROTECTORATE.

---000---

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Net difference carried into Excess of Assets over Liabilities of Kenya on 31st December, 1921		£ 83,285. 1.92

APPENDIX I.

THE COLONY AND PROTECTORATE OF KENYA.

Statement of Total Revenue and Expenditure for 1921
(April to December.)

APPENDIX I.

THE COLONY AND PROTECTORATE OF KENYA.

Statement of Total Revenue and Expenditure for 1921
(April to December.)

TECTORATE OF KENYA.

Expenditure in the year, 1921. (April-Dec.)

PAYMENTS	Amount Estimated	Actual Payments			More than Estimated			Less than Estimated		
		£	fls.	cts.	£	fls.	cts.	£	fls.	cts.
HEADS OF EXPENDITURE										
Interest on H. & the of Zanzibar	12,750	12,750	0	00						
Pensions and Gratuities	20,347	21,455	2	82						
to Excellency the Governor	13,310	13,189	5	77	708	2	82			
Secretary	12,718	13,084	1	32				170	1	21
Official Gazette and Printing	14,741	11,360	0	52				1,683	8	08
Do. Special Expenditure	2,982	1,888	1	36				3,378	9	48
General Administration	203,141	230,745	6	28				2,270	8	04
Do. Special Expenditure	1,300	320	2	78				23,392	3	02
Industry	22,791	20,256	2	82				902	7	84
Home Department	24,290	29,818	5	96				1,472	2	40
Do. Special Expenditure	1,725	1,379	0	22	379	0	22	4,945	4	01
Land and Marine Departments	11,725	10,207	7	74				1,447	2	26
Do. Special Expenditure	1,750	664	7	48				1,085	2	52
Local Departments	8,580	6,974	2	25				1,545	7	75
Do. Special Expenditure	29,690	27,324	1	94				2,505	8	06
Local Departments	123,465	94,591	9	93				28,878	0	07
Do. Special Expenditure	26,784	34,259	9	77				2,534	0	23
Local Departments	156,184	123,291	1	05				32,902	8	95
Do. Special Expenditure	24,950	23,600	2	29				1,340	7	71
Local Research Department	8,290	8,494	0	83						
Education	22,320	43,632	7	24	204	0	83	6,717	2	76
Do. Special Expenditure	13,000	7,100	8	88				5,899	0	12
Library Expenditure	160,976	223,195	0	82	56,220	0	82			
Do. Special Expenditure	4,764	10,688	5	19	5,924	5	19			
Telegraphic Services	16,987	29,945	4	65	12,958	1	65			
Offices and Telegraphs	154,875	123,640	9	27				32,234	0	73
Do. Special Expenditure	10,321	6,308	3	86				4,013	4	86
Way Department—Special Expenditure										
Cultural Department		5,113	2	94	5,113	2	94			
Do. Special Expenditure	115,341	95,175	3	27				20,165	6	72
Do. Special Expenditure	3,161	5,560	8	98	309	8	98			
Department	28,071	21,079	6	83				3,391	3	17
Department	6,080	5,154	6	43				929	3	57
and Topo. Survey Dept.		35	5	00						
Department	91,524	64,762	6	74	33	8	00			
Works Department	76,968	72,178	1	30				26,761	3	24
Do. Recurrent	112,470	140,928	8	71	28,458	8	71	4,804	8	70
Do. Extraordinary	81,120	44,655	7	05						
Do. Special Expenditure	10,000	14,484	9	14	4,454	9	14	36,466	2	35
Do. Special Expenditure	750	50,189	5	14	49,439	5	14			
Local Employment	80,000							80,000	0	00
Local Expenditure for Magadi		6,827	7	89	6,827	7	89			
Local share of War Expenses		789	3	16	789	3	16			
Total Expenditure	1,828,644	1,666,785	5	75	171,953	8	29	333,812	2	54
Services (£250,000)		45,782	1	16						
Services (£375,000)		63,282	8	39						
Services (£1,600,000)		130,751	6	81						
Local Services		24,611	5	24						
Services £5,000,000)		1,867,782	6	06						
Total including Loan Services		3,650,187	0	11						
Expenses—Common Charges		12,157	7	36						
Stores		305,510	0	94						
Unallocated Stores		482,118	5	35						
Trade Goods		572	4	70						
Post Office, London		2,243,317	8	89						
Union of South Africa		83,124	6	46						
And Remittances		1,000	0	79						
And Remittances		718,228	7	59						
And Remittances		3,385,000	7	00						
And Remittances		15,380	2	63						
Balance of Cash on hand on 31st December, 1921		12,814,190	4	09						
		367,487	8	56						
Total £		14,181,625	2	65						

J. T. GOSLING,
Treasurer.
Nairobi, 20th June, 1922.

STATEMENT OF ASSETS AND LIABILITIES ON THE 31st DECEMBER 1921.

34

Liabilities				Assets			
	£	Fls	Cts.		£	Fls	Cts.
Reserve - War Office	104,541	1	38	Advances	87,145	2	78
General Post Office, London	5,630	2	31	General Unallocated Stores, Public Works	162,833	-	63
Gifts and Remittances	24,208	7	81	" " " Uganda Railway	342,500	6	88
Deposits:-				" " Trade Goods	4,298	1	75
Uganda Railway	31,300	9	44	" " K.A.R. Rations	10,457	4	97
Savings Bank	33,855	-	28	Suspense a/c Military Accounts Department	2,871,073	8	11
Uganda Railway Steamer Depreciation Fund.	122,625	-	88	" " K.A.R. Clothing Reserve Store, London	3,000	-	-
National Bank of India Guarantee	10,960	-	-	" " King's African Rifles Clearance Section	3,561,165	5	74
Bank Deposits	156,538	5	63	" " Sundry Accounts	104,062	2	07
To meet War Expenses - Common Charges	16,228,918	5	92	General Post Office, Union of South Africa	28	-	25
Balance of £5,000,000, unexpended balance	2,228,757	3	94	Investments:-			
Surplus of Assets over Liabilities	480,521	4	76	Investment of Surplus Funds	276,908	7	79
				Cash lent at interest	1,073,793	7	52
				Savings Bank	55,000	-	-
				Uganda Railway Steamer Depreciation Fund.	122,625	-	88
				National Bank of India Guarantee	10,960	-	-
				War Expenses - Common Charges	10,894,390	4	08
				Loans to Local Bodies	18,970	2	63
				Cash	367,437	8	56
Total £	19,416,144	4	54	Total £	19,416,144	4	54

The Treasury,
Nairobi.
20th June, 1922.

TREASURER.

Examined

H. W. M. M.

Auditor

29.9.22

COLONY AND PROTECTORATE OF KENYA.

ANNUAL ABSTRACT ACCOUNT, 1922.

-----00-----

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of the Colony and Protectorate of Kenya for the year ended the 31st of December, 1922.

-----00-----

As certified therein, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st of December, 1922, has been examined under my directions.

2. The questions which arose in the course of examination have been satisfactorily settled, as far as possible, but a few points in connection with the accounts of this and the two preceding years, including certain questions relating to War Expenditure in East Africa, still await final settlement.

3. A Quarterly Return of Unforeseen Expenditure for the last quarter of the year was not furnished, and, owing to this omission I have been unable to ascertain whether the special expenditure which was incurred under subheads during that quarter, received the specific approval of the Secretary of State.

4. Certain errors of classification appearing 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) A sum of £8 was charged to Head VI "Administration", instead of to Head XXIV "Public Works Department".

(11)

THE COLONY & PROTECTORATE OF KENYA

Statement of Assets and Liabilities on the 31st Dec.

COLONY AND PROTECTORATE OF KENYA.

35

ANNUAL ABSTRACT ACCOUNT, 1922.

-----00-----

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Treasurer of the Colony and Protectorate of Kenya for the year ended the 31st of December, 1922.

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4. Certain errors of classification appearing 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) A sum of £8 was charged to Head VI "Administration", instead of to Head XXIV "Public Works Department".

(ii) A sum of £22.15.8 was charged to Head XX "Agriculture" instead of to Head XXVI "Public Works Extraordinary".

5. As shown in the Account, the receipts in respect of the loan of £5,000,000 amounted to £2,771,242.12.12 and the expenditure on loan works to a total sum of £2,924,550.19.56. The actual receipts and expenditure in connection with this loan amounted during the year to £253,490 and £206,798.7.44 respectively, the differences of £2,117,752.12.12 between these amounts and the amounts given in the Account being due to the facts that (a) the expenditure on loan services in the previous year, amounting to £1,867,752.12.12, has been brought into the Account as a receipt being, at the same time, charged out to loan expenditure on the opposite side of the Account, and (b) a sum of £250,000, representing the discount on the issue of the loan, has been included on each side of the Account.

6. The sum of £1,304,715.13.77 which appears under Liabilities in the Statement of Assets and Liabilities, as rendered, does not appear to represent the full amount of the liability of Kenya Colony on account of the loan of £5,000,000. The total sum actually raised in respect of this ~~of this~~ loan amounted to £4,750,000, and the expenditure therefrom up to the 31st December, 1922, to £2,674,550.19.56 leaving a balance unexpended amounting to £2,075,449.0.44, instead of the sum of £1,304,715.13.77 which is shown in the Statement as the liability in respect of the loan.

The full liability of Kenya in respect of the loan has thus been understated in the Statement, as rendered,

(11) A sum of £62,15.8 was charged to Head XX "Agriculture" instead of to Head XXVI "Public Works Extraordinary".

5. As shown in the Account, the receipts in respect of the loan of £5,000,000 amounted to £2,771,242.12.12 and the expenditure on loan works to a total sum of £2,924,550.19.56. The actual receipts and expenditure in connection with this loan amounted during the year to £653,490 and £306,798.7.44 respectively, the differences of £2,117,752.12.12 between these amounts and the amounts given in the Account being due to the facts that (a) the expenditure on loan services in the previous year, amounting to £1,867,752.12.12, has been brought into the Account as a receipt being, at the same time, charged out to loan expenditure on the opposite side of the Account, and (b) a sum of £250,000, representing the discount on the issue of the loan, has been included on each side of the Account.

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The full liability of Kenya in respect of the loan has thus been understated in the Statement as rendered

by an amount of £770,733.6.67, and, per contra, an equivalent amount of £770,733.6.67 has been omitted from the Assets side of the Statement under Investments. The correct amount of the Investments held at the close of the year was £960,030.7.09, as shown in the Statement of Investments rendered under Colonial Regulation 354(c) and not £189,297.0.42 which is the amount given in the Statement of Assets and Liabilities as rendered.

7. With reference to paragraph 6 of my previous report the enclosed Statement shows the differences between the balances relating to War Office Advances and War Expenditure as shown in the Statement of Assets and Liabilities of the Colony and Protectorate on the 31st December, 1922, and the amounts which had been included in the certified Abstract Accounts of the Colony and Protectorate.

8. As shown in the Statement of Assets and Liabilities the balance of the Unallocated Stores Account of the Public Works Department at the close of the year amounted to £101,087.6.62, the authorised Standard Stock being £50,000 only. The question of increasing the amount of the Standard Stock has not yet, so far as I am aware, been finally decided.

The Stock Balance Sheets relating to the above stores for the years 1921 and 1922 have not yet been furnished.

9. As in the case of the previous year the balance of the Railway Unallocated Stores Account is still included in the Statement of Assets and Liabilities.

10. The outstanding questions in connection with the expenditure on the King's African Rifles in the year

by an amount of £770,735.6.67, and, per contra, an equivalent amount of £770,735.6.67 has been omitted from the Assets side of the Statement under Investments. The correct amount of the Investments held at the close of the year was £960,030.7.09, as shown in the Statement of Investments rendered under Colonial Regulation 354(c) and not £189,297.0.42 which is the amount given in the Statement of Assets and Liabilities as rendered.

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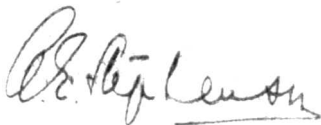
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10. The outstanding questions in connection with the expenditure on the King's African Rifles in the year

1919-20 remained unsettled on the 31st December, 1923.

A handwritten signature in cursive script, appearing to read "C. Stephenson". The signature is written in dark ink and is positioned centrally on the page.

Director of Colonial Audit.

COLONIAL AUDIT DEPARTMENT,

18th December, 1924.

KENYA COLONY AND PROTECTORATE.

300

Statement showing the differences between the balances relating to War Office Advances and War Expenditure as shown in the Statement of Assets and Liabilities of the Colony and Protectorate on the 31st December, 1922, and the amounts which have been included in the certified Annual Abstract Accounts.

	Abstract Accounts.		Statement of Assets and Liabilities.	
	£.	s.cts	£.	s.cts
Advances:- Loan to meet War Expenses, Common Charges.	11,607,559.	5.00	16,964,044.	15.75
War Expenditure:- Military Accounts Dept... King's African Rifles, Clearance Section..... War Expenses - Common Charges..... War Expenses - K.A.R.....	1,516,433. 684,252. 7,632,716. 2,130,726.	2.44 6.56 2.24 5.75	2,290,213. 1,799,510. 11,183,447. 2,130,726.	19.44 6.86 19.80 5.75
Deduct Advances above.....	11,964,127.	15.99	17,403,898.	11.55
	11,607,559.	5.00	16,964,044.	15.75
Net balance due to Kenya...	356,568.	11.99	439,853.	15.80
			356,568.	11.99
Net difference carried into Excess of Assets over Liabilities of Kenya on 31st December, 1922.....		£	83,285.	3.81

The first of these is the fact that the
 Government has been unable to
 secure the necessary funds to
 carry out its policy of
 expansion. This is due to the
 fact that the Government has
 been unable to raise the
 necessary funds through the
 sale of bonds and the
 issue of new currency.

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The third of these is the fact that the
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 carry out its policy of
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 fact that the Government has
 been unable to raise the
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 issue of new currency.

The fourth of these is the fact that the
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 secure the necessary funds to
 carry out its policy of
 expansion. This is due to the
 fact that the Government has
 been unable to raise the
 necessary funds through the
 sale of bonds and the
 issue of new currency.

The fifth of these is the fact that the
 Government has been unable to
 secure the necessary funds to
 carry out its policy of
 expansion. This is due to the
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 necessary funds through the
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 issue of new currency.

The sixth of these is the fact that the
 Government has been unable to
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 carry out its policy of
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 sale of bonds and the
 issue of new currency.

The seventh of these is the fact that the
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 secure the necessary funds to
 carry out its policy of
 expansion. This is due to the
 fact that the Government has
 been unable to raise the
 necessary funds through the
 sale of bonds and the
 issue of new currency.

PAYMENTS	Amount Appropriated				Actual Payments				More than Appropriated				Less than Appropriated			
	£	s.	d.	cts.	£	s.	d.	cts.	£	s.	d.	cts.	£	s.	d.	cts.
HEADS OF EXPENDITURE.																
and Interest to H. H. the Sultan of Zanzibar ...	17,000				17,000	0	0									
Gratuities and Pensions ...	34,305				38,482	15	6	4,177	15	8						
Excellency the Governor	14,862				15,585	0	11	723	0	11						
Secretary	18,488				18,357	7	54				1,070	12	46			
Official Gazettes and Printing	17,488				18,618	5	17				3,824	14	33			
Do. Special Expenditure					2,940	8	76	2,940	8	76						
Administration	304,133				296,219	9	55				82,019	10	45			
Do. Special Expenditure	2,300				1,930	19	10				364	0	90			
Treasury	27,836				25,017	4	51				2,818	13	49			
Customs Department	20,505				35,612	4	58				4,891	15	35			
Port and Marine Departments	15,063				13,550	11	14				1,512	8	20			
Do. Special Expenditure	420				1,183	9	98	763	3	98						
Police Department	10,121				8,202	1	36				1,928	18	64			
Judicial Departments	34,654				32,529	4	67				2,124	15	43			
Prisons	142,180				113,764	1	78				28,415	18	25			
Do. Special Expenditure	44,238				39,766	4	91				4,474	15	8			
Medical Departments	177,436				137,881	10	67				39,554	9	33			
Do. Special Expenditure	3,894				9,455	7	61	5,821	7	61						
Chemical Research Department	9,079				7,449	14	92				1,629	3	8			
Education	69,380				56,118	1	45				13,261	18	55			
Do. Special Expenditure	1,700				2,870	6	29	1,170	6	28						
Military	189,032				173,336	6	7				15,695	13	93			
Do. Special Expenditure	1,998				7,334	4	91									
Miscellaneous Services	19,096				149,333	9	32	130,137	9	32						
Post Office and Telegraphs	182,721				136,334	7	25				46,386	12	74			
Do. Special Expenditure	4,900				4,389	14	90				540	3	19			
Way Dept.—Spl. Expenditure					336	6	91	336	6	91						
Cultural Department	123,532				92,938	6	32				30,593	13	68			
Do. Special Expenditure					4,049	9	56	4,049	9	56						
Public Works Department	33,225				28,380	9	79				4,844	10	21			
Police Department	5,089				4,730	15	49				328	4	51			
Public Works Department	86,587				64,084	16	53				22,502	3	15			
Public Works Department	85,868				70,923	9	3				14,944	10	97			
Do. Recurrent	164,968				111,709	16	70				53,276	3	30			
Do. Extraordinary	32,300				23,928	18	19				8,471	1	81			
Public Works Department	44,200										44,200	0	0			
Public Premia					5,776	6	38	5,776	6	38						
Special Expenditure for Magadi					2,664	13	84	2,664	13	84						
Proportionate share of War Expenses					468	8	50	468	8	50						
Public Debt Funded					249,962	16	16	249,962	16	16						
Total Expenditure	1,952,876				1,972,211	19	26	419,554	17	38	891,218	18	12			
Kilindini Harbour Works					115,594	15	53									
Main Gishu Railway					590,831	0	69									
Department to His Majesty's Treasury, etc.					1,103,912	0	25									
Payments to Revenue, etc.					600,000	0	0									
Interest on Loans					90,755	12	90									
Interest on Loans and Deductions					423,544	10	16									
Total including Loan Expenditure					4,686,762	18	82									
Common Charges					288,557	11	44									
Common Charges—K. A. R. Common					2,130,726	5	75									
Common Charges					1,900,140	12	65									
Common Charges					2,212,739	16	20									
Common Charges					5,171,059	1	50									
Common Charges					411	15	0									
Common Charges					1,633,889	10	11									
Common Charges					930,228	6	32									
Common Charges—London					55,447	9	24									
Common Charges—Union of South Africa					2,028	4	14									
Common Charges—Stores					674,621	6	5									
Common Charges—Trade Goods					1,913	1	0									
Common Charges—Local Bodies					3,175	13	75									
Balance on 31st December, 1922					583,374	18	62									
Total £	3,401,956				3,401,956	11	89									

Printed

H. N. LEE,

Ag. Auditor

CLIFTON GRANNUM,

Treasurer.

Nairobi, 7th June, 1923.

Statement of Assets and Liabilities of the Colony and Protectorate of Kenya as at 31st December, 1922.

Liabilities		Assets	
£	s. dts.	£	s. dts.
<p>For Investments—</p> <p>Savings Bank 31,113 18 83</p> <p>Deposits by Steamers 188,337 0 42</p> <p>Depreciation Fund 169,448 19 25</p> <p>General 353,198 8 4</p> <p>National Bank of India Guarantee 10,960 0 0</p> <p>Reserve Fund—Military Expenditure 104,541 2 78</p> <p>Drafts and Remittances</p> <p>Advances by War Office to meet War Expenditure—Common Charges 16,984,044 15 75</p> <p>Advances to General Account from Staff Funds 1,304,715 13 77</p> <p>Surplus and Deficit Account 107,341 13 73</p>	<p> <p>Amount. £ s. dts.</p> <p>688,144 10 5</p> <p>4,866 13 25</p> <p>16,984,044 15 75</p> <p>1,304,715 13 77</p> <p>107,341 13 73</p> </p>	<p> <p>Amount. £ s. dts.</p> <p>4,497,971 19 15</p> <p>63,674 9 90</p> <p>388,096 2 69 76</p> <p>5,203 10 50</p> <p>180,297 0 43</p> <p>1,183,947 19 50</p> <p>2,190,795 3 05</p> <p>7,090 0 0</p> <p>883,173 15 63</p> <p>Total £ 10,019,113 3 53</p> </p>	<p> <p>Amount. £ s. dts.</p> <p>2,260,213 19 44</p> <p>1,799,510 8 86</p> <p>3,000 0 0</p> <p>405,947 12 63</p> <p>4,030 0 60</p> <p>26,027 12 24</p> <p>17,691 0 51</p> <p>15,925 15 75</p> <p>101,067 6 62</p> <p>233,750 2 17</p> <p>3,258 23 90</p> <p>40,000 0 0</p> <p>178,337 0 42</p> <p>10,960 0 0</p> <p>3,150 0 0</p> <p>3,870 0 0</p> </p>
<p> <p>Advises:—</p> <p>Military Accounts Departments</p> <p>King's African Rifles, Clearance Section</p> <p>K. K. B. Clothing Reserve Store, London</p> <p>Mombasa</p> <p>Advances pending raising of Loans—</p> <p>Thika 3 yrs Railway Extension</p> <p>General Improvement to existing Line</p> <p>Locomotive and Rolling Stock</p> <p>Nairobi Municipality</p> <p>Unallocated Stores—</p> <p>Public Works</p> <p>Uganda Railways</p> <p>King's African Rifles Rations</p> <p>Trade Goods</p> <p>Deposits Incurred—</p> <p>Savings Bank</p> <p>Uganda By Steamers</p> <p>Depreciation Fund</p> <p>National Bank of India Guarantee</p> <p>War Expenses—Common Charges</p> <p>War Expenses, K. A. R.</p> <p>Loans to Local Bodies—</p> <p>Y. M. C. A.</p> <p>A. M. Jesuites</p> <p>Cash</p> </p>		<p> <p>Amount. £ s. dts.</p> <p>2,260,213 19 44</p> <p>1,799,510 8 86</p> <p>3,000 0 0</p> <p>405,947 12 63</p> <p>4,030 0 60</p> <p>26,027 12 24</p> <p>17,691 0 51</p> <p>15,925 15 75</p> <p>101,067 6 62</p> <p>233,750 2 17</p> <p>3,258 23 90</p> <p>40,000 0 0</p> <p>178,337 0 42</p> <p>10,960 0 0</p> <p>3,150 0 0</p> <p>3,870 0 0</p> </p>	

CLIFTON GRANNUM,
Treasurer.
7th Jan'y, 1923.

Examined
I. N. LEE,
AG-Auditor

Statement of Assets and Liabilities of the County and Protectorate of Kenya as at 31st December, 1922.

Liabilities		Assets	
£	s. dts.	£	s. dts.
Deposits For Investments— Savings Bank 31,111 18 83 Uganda M. Saver 185,237 0 0 Depreciation Fund 169,448 19 25 General 353,104 8 4 National Bank of India Guarantee 10,960 0 0 Reserve Fund—Military Expenditure 104,541 2 76		Advances Military Accounts Departments 2,260,213 19 44 King's African Rifles, Clearance Section 1,799,510 8 88 K. A. R. Clothing Reserve Store, London 3,000 0 0 Miscellaneous 405,267 12 85 Advances pending raising of Loans— Third 3 Year Railway Extension 4,080 0 40 General Improvement to Railway Line 95,087 18 24 Locomotive and Rolling Stock 17,691 0 51 Nairobi Municipality 15,925 15 75 Unallocated Stores— Public Works 101,087 5 62 Uganda Railway 253,750 2 17 King's African Rifles Bactions 3,258 13 80 Trade Goods Deposits Incurred— Savings Bank 40,000 0 0 Uganda M. Saver 178,337 0 42 Depreciation Fund 128,397 0 42 National Bank of India Guarantee 10,960 0 0 War Expenses—Common Charges War Expenses, K. A. R. Loans to Local Bodies— Y. M. C. A. A. M. Jewarjee Cash	
Profits and Remittances Advances by War Office to meet War Expenditure— Common Charges 16,944,044 15 75 Advances to General Account from Funds 1,304,715 13 77 Surplus and Debit Account 107,341 13 73		Total £ 19,019,113 5 53	

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Mr. Brew Jan 24.
Mr. J. Jones
Mr.

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Sept 1922, I have to

Sir J. Shackleton
Sir C. Dacie
Sir G. Arnold
Sir J. Anderson Smith
Lord Arnold
Mr. Francis

transmit to you, for your
info, the acc^y copies of
the Reports of the Dir.
of Col. Audit on the
Annual Accounts of

in No. 431 Dec 1921
Reports on Ac for 1922.
(Reports only)

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Mr Jeffries 2/1/25

Sept 1922, I have re to

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Mr G. Williams

the Reports of the Dir

Mr J. Masterton Smith

of Col. Andri on the

Lord Arnold

Annual Accounts of

Mr Thomas

in Ho 431 Dec 1924

Report Ho 431 1922
(Reports only)

Kenya ~~Colony~~ for

the nine months ended

the 31st of Decr 1921

and the year 1922,

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