

1921

KENYA

438

C.C.

63705

Re:

(Rec. 28 Dec 21)

D.C.A.

DATE

15TH DECEMBER 1921

CIRCULATION:-

SUBJECT

ANNUAL ABSTRACT ACCOUNT 1919-20

Grenville

H. Lambert

H. Read

J. Masterton Smith

Wood

Churchill

Previous Paper

MINUTES

Audit

63081

21

now up to date as evidence on
63081

63081 up to date

Copy for Conf 30 Dec 21

Subsequent Paper

11/6/21
11/18/87
12

ANNUAL INCOME AND EXPENDITURE ACCOUNT, 1919-20.

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, 1920.

As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st of March, 1920, 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 of the two preceding years still await final settlement.

3. 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 exception of the following items exceeding £1 in amount, they were of very minor importance:-

- (i) A sum of £5 was charged to the Head "Secretariat" instead of to the Head "Game Department".
- (ii) A sum of £4.10.9 was charged to the Head "Post Office and Telegraphs" instead of to the Head "Port and Marine Departments".
- (iii) A sum of £2.17.4 was charged to the Head "Forest Department" instead of to the Head "Agricultural Department".
- (iv) A sum of £5.12.0 was charged to the Head "Provincial Administration" instead of to the Head "Miscellaneous Services".

ANNUAL ABSTRACT ACCOUNT, 1919-20.

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ment".
- (iv) A sum of £5.12.0 was charged to the Head "Pro-
vincial Administration" instead of to the Head "Miscl-
aneous Services".

(v) A sum of £5.5.8 was credited to Expenditure Head "Provincial Administration" instead of to Revenue under the Head "Miscellaneous Receipts".

(vi) A sum of £13.11.3 was credited to Revenue under the Head "Licenses, Excise, &c." instead of to Expenditure Head "Port and Marine Departments".

(vii) A sum of £368.0.0 was credited to Revenue under the Head "Rents" instead of under the Head "Land Sales".

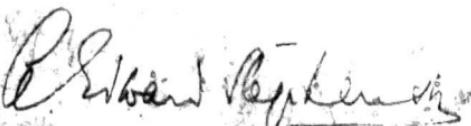
4. The balance of the Unallocated Stores Account of the Public Works Department on the 31st March, 1920, which, as recorded in the Statement of Assets and Liabilities, amounted to £108,454.11.10 exceeded the authorised Standard Stock by £48,454.11.10. I understand that this temporary excess was due mainly to the cost of military surplus stores taken over by the Government.

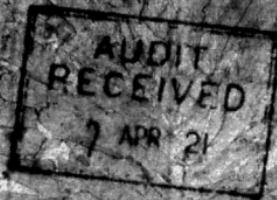
5. No expenditure in respect of the King's African Rifles has been included in the Account for the year owing to certain difficulties in connection with demobilisation which made it impossible to finally allocate the charges and submit them to the Treasurer in time to incorporate them in his accounts.

6. The sum of £441,127.13.5 which has been charged to Final Expenditure under the Head "Protectorate Share of War Expenses" includes an amount of £427,885 in respect of War Bonus paid to the Protectorate Staff during the year. As mentioned in paragraph 5 of my report on the account for 1918-19, I am of opinion that the proper course would have been to have charged the Bonus to departmental Heads instead of including it under War Expenses.

COLONIAL AUDIT DEPARTMENT,

16th December, 1921.


Director of Colonial Audit



EAST AFRICA PROTECTORATE.

Annual Abstract Account.

1920 - 1921

EAST AFRICA

Statement Showing the Total Receipts

PROTECTORATE.

and Expenditure in the year 1919 to 1924

	Amount Estimated.	Actual Receipts	More than Estimated	Less than Estimated
		1 2 3 4 5 6 7 8 9	1 2 3 4 5 6 7 8 9	1 2 3 4 5 6 7 8 9
Balance on 1st April 1918.....		12,246.16		
Receipts				
Wages of Revenue				
Customs				
Post, Harbour, Docks and Light House dues	1,400	1,537.16	132.716.7	32.716.7
Licensee, Trade & Industrial Tax (estimated)	3,250.00	3,250.00	7.76	14.77.16.7
Total of Customs Office Payments for December	3,250.00	3,250.00	7.76	14.77.16.7
Revenue amounts received				
Remainder paid by the Government	1,8,794	1,9,76.12.8.1	1,8.2.10.2.0	
Post and Telegraph	81.24	72.24.2.15.2.1	49.0.10.9.1	
Government Rent	632.70	600.2.8.0.8.14		61.1.1.16.1
Goldsmith and Jewellers' Licence	4,060.00	3,640.17.8	3,600.7.17.8.1	
Money Laundering	40.60	40.0.0.4.10.2	40.0.10.2.0	
Post in Campbell Territory	1,166	1,319.10.7	14.1.16.16.7	
Rent	2,330.00	2,300.2.7.0		10.0.17.16.6
Taxes	1,020	1,274.4.9.2		7.6.0.0
Slaves and Servants	1,000	1,231.2.1.10.1	121.1.11.10.1	
Total of Government Payments	6,632.12	7,272.2.9	203.7.2	
Salaries	6,632.12	7,272.2.9	203.7.2	
General Expenses	2,125	2,346.1.5.9.1	2,766.5.9.1	
Total Revenue	16,617.9	17,246.12.5.11.9	63.6.0.8.3.8	
Total including Balance				
Total including Balance	16,617.9	17,246.12.5.11.9	63.6.0.8.3.8	
Less Bank Advance \$ 250,000				
\$ 870.00				
\$ 1,860.00				
Total of Petty Cash	580.680			
Total including Loan	580.680			
Loan to Mr. Van Esperen - London Charge	2,644.29.6.12.3.1			
General Expenses	2,888.88.10.2.1			
General Expenses	16,651.1.1			
General Expenses	11,089.0.10.7.1			
General Expenses	1,202.3.0			
General Expenses	8,683.27.6.9.7			
General Post Office London	21,247.13.10			
General Post Office London	11,740.8.1			
Drafts and Remittances	6,694.60.2.10			
Bank	1,996.29.6.2			
Investments	2,906.26.2.2			
Scripster's	216.1.1			
	10,232.0.7.1			

Payments	Amount Estimated. £	Actual Payments		More than Estimated. £	Less than Estimated. £
		£	s. d.		
Bank's Interest to H. M. the Custodian of Government Banks and Branches	170,000	170,000	0	0	0
For Reclaiming the Governor General	1,300,000	1,376,610	50,000	1,135,510	16,500
"Official Supplies" and Printing	381,811	9,687,12	11,111	8,710,13	11,000
General Postage	75,579	76,72	10,00	0	1,145
General Expenses	841,071	11,301	16,61	29,311	16,600
General Expenditure	900,000	1,203,11	4,61	36,211	6,600
General Administration	18,769,01	1,662,60	10,81	0	20,832
General Expenditure	809,71	1,242	12,91	0	8,516
General Departmental	11,920,01	1,740,10	9,01	52,919	19,900
Post and Telegraph Department	201,961	2,710,02	13,61	22,016	13,600
Post Office	1,781	68,55	16,71	0	10,251
Post Office	3,201	1,523	14,91	1,203	14,900
Post Office	56,640	49,03	2,20	0	7,316
Post Office	2,226,1	21,939	3,21	0	3,211
Police	732,871	6,908	3,64	0	1,203
Police	283,181	26,731	15,31	3,203	15,300
Police	9,316,2	78,287	19,1	0	1,203
Police	49,401	4,723	14,1	0	1,874
Police	2,184,2	1,963	7,6	0	2,203
Police	287,91	5,236	13,41	0	4,203
Police	270,01	1,001	2,71	0	1,030
Military Expenditure	1,9,71,9	8,43,6	7,1	0	11,3,07,5
Military Expenditure	11,736,1	4,932	1,14	0	2,903
Miscellaneous Services	1,995	20,323	2,8	1,262	2,80
Post Officer Telegraph	7,202,2	7,245	2,19,1	3,203	2,19,0
Post Office	7,227	1,001	3,7	2,082	3,70
Railway Department	56,1,236	52,923	9,14	0	31,894
Railway Departmental Expenses	20,001	5,612	2,8	3,072	3,8
Railways	46,680	45,600	2,9	4,610	2
Railways	61,661	7,739	16,7	1,23	16,7
Agricultural Research	6,1,52,2	6,1,50,3	7,8	0	7,0,3
Agricultural Research Special Expenditure	425,71	2,074	1,3	0	482,2
Forest Department	1,500,41	1,402	3,9	0	41,8
Game Department	3,631	3,716	1,1	3,25	1
Geographical & Topographical Survey Dept	3,666	3,281	11,2	0	4,11,2
Gold Department	3,872,4	3,665	1,2	2,27	2,6
Public Works Department	4,208,1	3,992	11,3	0	3,15,2
Revenue	7,710,7	7,8,182	5,2	9,220	5,0
Extraordinary	4,397,8	3,541	6,1	3,901	1,3
Extraordinary	6,001	5,2,19	1,11	0	5,219
General Treasury Department	1,30,0	1,24,9	2,10	8,769	9,1
Special Expenditure for Slaves	100,0	129,	1,1	0	77,0
For Expenses, Protection & Share of the War	1,22,2	122,	3,2	1,22	3,2
Total Expenditure	46,1,21,3	4,41,3	2,7,68,2	0	0
Loan Repairs £ 250,000	1,753,962	2,2,48,00	14,6	30,3,5,42,00	10,733,9,23,64
£ 375,000		0	0	0	0
£ 1,861,000		0	0	0	0
Total of Loan Repairs	0	0	0	0	0
Total including Lining	463,223	8	1	0	0
Net Expenses Common Charges	2,413,014	2	6	0	0
Advances	33,2,0,10	3	1	0	0
General Unallocated Excess	3,266,87	1	9	0	0
General Unallocated Trade Goods	1,26,0,877	7	1	0	0
General	58,94	14	7	0	0
General Post Office London	42,0,777	0	6	0	0
General Post Office London	44,959	1	6	0	0
General Post Office London	0,2,3,1,12	7	3	0	0
Postage and Remittances	5,2,51,6	16	4	0	0
Debtors	1,1,80,69	1	0	0	0
Investments	2,41,3,5,1,0	8	1	0	0
Stocks	3,61	7	8	0	0
Balance of Bank on Hand on 31st March 26	1,0,5,3,3,5,92	7	8	0	0
	1,0,8,2,5,0,79	1	0	0	0

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

(Signature)
Barbara Leigh Smith
Director of Oklahoma Annex

Examined
P. Rollins
P. J. Ladd

EAST AFRICA PROTECTORATE.

Statement of Assets and Liabilities on 31st March, 1920.

Liabilities.	Amount.	Assets.	Amount.
	£ s d		£ s d
Subsidiary Coinage ...	26,327	Advances ...	18,593 9 0
Suspense - War Office ...	69,694	General Unallocated Stores, Public Works Dept ...	108,454 11 10
Suspense - Sundry Accounts ...	412,694	Do. - Uganda Railway ...	226,756 2 2
General Post Office, London ...	14,381	Do. - Trade Goods ...	132 10 0
- Do. - Union of South Africa	1,191	Expense Account, War Expenses ...	1,547,561 14 0
Drafts and Remittances ...	3,691	Do. - King's African Rifles ...	2,230,516 0 7
Deposits:-		Expenses - Common Charges ...	7,101,463 14 7
Medical Benefits Fund for Africans ...	3,659.15.11.	Investments:-	
Uganda Railway Steamer Depreciation Fund	89,523. 1. 4.	Medical Benefits Funds for Africans	3,659.15.11.
Savings Bank	58,398.14. 8.	Savings Bank ...	56,000. 0. 0.
National Bank of India Guarantee ...	10,960. 0. 0.	Uganda Railway Steamer Depreciation Fund	89,523. 1. 4.
Sundry Deposits ...	114,995. 67 5.	National Bank of India Guarantee ...	10,960. 0. 0.
Loans:-		Cash Lent at Interest by Crown Agents ...	115,000. 0. 0.
Loan of £375,000 unexpended balance ...	52,386	Loan of £250,000, instalment overspent ...	274,142 17 3
Loan of £1,868,000 unexpended balance ...	127,789	Cash ...	30,521 8 2
Loan to meet War Expenses - Common Charges	10,712,971		293,290 10 8
Excess of Assets over Liabilities ...	135,868	Total	11,831,432 18 3
Total	£ 11,831,432 18		

Nairobi,
6th April, 1921.

(Signed) W.A.KEMPE.
Treasurer.

122
122
DCA
Kenya
122/122

DRAFT.

Sir

Dec, 1921

My dear
Col.
Secretary
MINUTE.

Mr. Jowett 29.12.21
Mr. Bathurst 29/12/21

Mr.

Mr. Grindall.

Sir H. Lambart.

Sir H. Read.

Sir G. Waller.

Mr. Wood.

Mr. Churchill.

(in 6000)
P
(in 6300)

I have the honor to
transmit to you, for your
information, the enclosed
copies of the Reports of the
Director of Colonial Audit
on the Accounts of the Treasury
of the East Africa Protectorate
for the years ended the 31st of
March 1919 & the 31st March 1920.

E. AFRICA

C.O.

63412

Rec

Rep. 23 Dec 21

FROM	DATE
Mr. G. H. M. G.	22ND DECEMBER 1921
TO	SUBJECT
Mr. G. H. M. G.	<u>POSTAL RATES</u>
Mr.	
Mr.	
Mr.	
Mr. G. H. M. G.	Explains us to minimum postage on packet of commercial papers. He further observations as to proposed Foreign & Imperial Rates. Requests immediate information as to terms of tel. to be sent to Kenya and T.T. Concurs w. to stamps.
Sir H. Lumsden	
Sir W. H. Scott	
Sir G. H. Smith	
Colonel G. H. Smith	
Mr. Ward	
Mr. Churchill	

Previous Paper
63152 Circular letter dated 29th Dec 21. Kenya and Uganda Govt to T.T.
22nd Dec 21 Govt to T.T.
Subsequent Paper

MINUTES
 The urgent thing is to
 Tel. to the Governors.
 Dft. minuit 12.12.

22.12.21

Subsequent Paper

63158/42

Address reply to—"The Secretary, General Post Office,
208365/21.

quoting Registered No.

Your ref. 62041/1921.

GENERAL POST OFFICE LONDON, E.C. 1.

63417

448

Ref.

REC'D 30 DEC 21

2 December 1921.

Receiving

Sir,

With reference to your letter of the 20th instant, respecting the postal rates in Kenya, Uganda and the Tanganyika Territory, I am directed by the Postmaster General to state, for the information of the Secretary of State for the Colonies, that the minimum postage on a packet of commercial papers should be 30 cents (not 40 cents as proposed) i.e. the same as the first rate of postage on a letter in the international service. The charge for registration and for an Acknowledgment of Receipt should similarly be 30 and not 40 cents. Otherwise the Postmaster General has no observations to offer regarding the rates proposed for the Foreign and Imperial services. He will be obliged if he can be informed immediately of the terms of the telegram which will no doubt be sent to the Governors of Kenya and the Tanganyika Territory, in order that he may be able to inform the International Bureau of the Postal Union before the 1st of January of the new rates to be adopted as from that date.

The Postmaster General concurs in the proposals respecting the colours of the new postage stamps, and the temporary use of the existing issue of stamps pending the printing of the new stamps.

I am, Sir,

Your obedient Servant,

J.A. Williamson

Under Secretary of State,
COLONIAL OFFICE.

No/63417/2

Sent 5/11/19

189

E Africa.

9/11/19

W

~~Postage
Due~~

Priorities
darijan

23 Dec.

URGENT uphored whimramed

DRAFT. Tel. code (63159) Your tel. 20 Dec. 5/25
corbally petinal
After consultation at P.P.O.
amazing intigno
I oppose of introduction

Nairobi

MINUTE

Mr. Jeffries 23/12/70

Mr. Baumber 23

Mr. Grindell 23

Mr. Grindell 23

Sir H. Lambert.

Sir H. Read.

Sir G. Fiddes.

Mr. Wood.

Mr. Churchill.

for conson

try to G.P.O.

issuing L.T.

(46258) 16 Aug. 11.64 as from annelidans

jabriel ephemerist
1st January except

that minimum rate foreign

for commercial papers

should be

casement postage which should

30 cents

also be rate for

yutager alchemy
registration and for

market.

advertis

Acknowledgment of
silvered adorners
receipt \odot to agree

that existing central
stamps should not
be written down

N.B. Not "Central"

but pending supply
of new stamps expressed
in cents of shilling
special temporary rates
furnished
will have to be fixed

to enable existing stamps
to be used for odd

numerous
number of cents of shilling
stamps
Telegraph what duties will
resultant
be required for new issue of
immortal conceal
stamps in order that C.A.

marshal informed silvered
may be instructed to supply to
Telegr Repeat to Governor Tanganyika

August 7.

Roughness